For 2020 Application for Basic Exemption of Employment Income Earner and Application for Exemption for Spouse of Employment Income Earner and Application for Exemption of Amount of Income Adjustment

- Notes on describing this application—

(1) Fill in "Application for Basic Exemption of Employment Income Earner" and "Application for Exemption for Spouse of Employment Income Earner" according to the following cases.

1. If the estimated total amount of your income this year is 10,000,000 yen or less and the estimated total amount of your spouse’s income this year is 1,300,000 yen or less, fill in "Application for Basic Exemption of Employment Income Earner" first, and then "Application for Exemption for Spouse of Employment Income Earner."*

2. If 1 above is not applicable to you and the estimated total amount of your income this year is 25,000,000 yen or less, fill in only "Application for Basic Exemption of Employment Income Earner." (no need to fill in "Application for Exemption for Spouse of Employment Income Earner")

3. If you wish to claim exemption of amount of income adjustment at year-end adjustment, fill in "Application for Exemption of Amount of Income Adjustment."*

- Calculation of estimated total amount of your spouse’s income this year (Total of (1) and (2))

- Calculation of Deduction

- Application for Exemption of Amount of Income Adjustment

- Category II

- Special Exemption for spouses

- Requirements

- Exceptions

- Notes on describing this application—

(2) If you have two or more relevant items in "Requirements," you may check and fill in only one of them.

(3) If you do not meet any of (A) to (C) in "Category I" of "Application for Basic Exemption of Employment Income Earner" and any of (i) to (v) in "Category II" of "Application for Exemption for Spouse of Employment Income Earner," you are not eligible for Exemption for spousal or special Exemption for spousal.

Note: Fill in by referring to the table of "Calculation of Deduction" on the left.

Note: Fill in by referring to the table of "Calculation of Deduction on the back...

◆Application for Exemption for Spouse of Employment Income Earner◆

To fill in "Category F" in the table of "Calculation of Deduction," refer to "Category F" of "Application for Basic Exemption of Employment Income Earner."

◆Application for Exemption of Amount of Income Adjustment◆

If you claim exemption of amount of income adjustment at year-end adjustment, check your relevant items in "Requirements" and, according to the item, describe the relevant persons in the columns of "Dependent relatives" and "Special disabled person."

If you have two or more relevant items in "Requirements," you may check and fill in only one of them.

Your salary payer will calculate the amount of exemption of amount of income adjustment at year-end adjustment, this application form has no column to enter the amount for exemption of amount of income adjustment.

Note: Fill in by referring to the table of "Calculation of Deduction on the back..."
Notes on the application
(1) If you claim the exemption of amount of income adjustment at year-end adjustment, submit this application to the salary payer (the primary salary payer if you receive salaries from two or more salary payers or the salary payer to whom an "Application for exemption for dependents" has been submitted) by the day before you receive the last salary in 2020. (2) If the estimated total amount of your income this year exceeds 25,000,000 yen, you cannot claim basic exemption. (Note) If the earnings from your primary salary exceeds 20,000,000 yen, year-end adjustment is not applicable to you.

Application for Exemption for Employment Income
(1) If you claim an exemption of amount of income adjustment at year-end adjustment, submit this application to the salary payer (the primary salary payer if you receive salaries from two or more salary payers or the salary payer to whom an "Application for exemption for dependents" has been submitted) by the day before you receive the last salary in 2020. (2) If the estimated total amount of your income this year exceeds 25,000,000 yen, you cannot claim basic exemption. (Note) If the earnings from your primary salary exceeds 20,000,000 yen, year-end adjustment is not applicable to you.

Application for Basic Exemption of Employment Income Earners
(1) If you claim the exemption of amount of income adjustment at year-end adjustment, submit this application to the salary payer (the primary salary payer if you receive salaries from two or more salary payers or the salary payer to whom an “Application for exemption for dependents” has been submitted) by the day before you receive the last salary in 2020. (2) If the estimated total amount of your income this year exceeds 25,000,000 yen, you cannot claim basic exemption. (Note) If the earnings from your primary salary exceeds 20,000,000 yen, year-end adjustment is not applicable to you.