

Amount of Income Adjustment

Competent district director	Name of salary payer (name)		(Pronunciation (furigana)) Your name
	Corporate number of salary payer	*The salary payer (excluding individuals) who received this application form is required to fill in this.	
	Location of salary payer (address)		
Director of tax office			Your domicile or residence

基・配・
特・所

◆Application for Basic Exemption of Employment Income Earner◆

○ Calculation of estimated total amount of your income this year			
Type of income	Earnings amount	Amount of income	
(1) Employment income		(Note)	
	yen	yen	
(2) Total amount of incomes other than employment income		yen	
	yen	yen	
Estimated total amount of your income this year (Total of (1) and (2))		yen	
○ Calculation of Deduction			
Determination	☐ 4,890,000 yen or less	(A)	1,040,000 yen
	☐ Over 4,890,000 yen		670,000 yen
	☐ Over 6,550,000 yen		
	☐ Over 9,000,000 yen	(B)	620,000 yen
	☐ Over 9,500,000 yen	(C)	
	☐ Over 10,000,000 yen		
	☐ Over 23,500,000 yen		480,000 yen
	☐ Over 24,000,000 yen		320,000 yen
☐ Over 24,500,000 yen		160,000 yen	
*Please refer to the "Calculation of Deduction" table and fill in the "Category I" and "Amount of Basic Deduction."			

◆Application for Exemption for Spouse of Employment Income Earner◆

○ Name of your spouse											
(Pronunciation (furigana)) Name of your spouse	Individual number of the spouse		Date of birth of the spouse								
	Spouse's domicile or residence if your spouse's domicile or residence differs from yours.		Non-resident spouse								
Fact that he/she lives in the same household											
○ Calculation of estimated total amount of your spouse's income this year											
Type of income	Earnings amount	Amount of income									
(1) Employment income		(Note)									
	yen	yen									
(2) Total amount of incomes other than employment income		yen									
	yen	yen									
Estimated total amount of your spouse's income this year (Total of (1) and (2))		yen									
(Note) If the exemption of amount of income adjustment or the deduction for specially designated expenditure applies, please fill out the amount remaining after these deductions have been applied.											
○ Calculation of Deduction											
Category I	Category II										
	(i)	(ii)	(iii)	(iv) (The above "Estimated total amount of your spouse's income this year [Total of (1) and (2)]")							
	Over 950,000 yen or less	Over 1,000,000 yen or less	Over 1,050,000 yen or less	Over 1,100,000 yen or less	Over 1,150,000 yen or less	Over 1,200,000 yen or less	Over 1,250,000 yen or less	Over 1,300,000 yen or less	Over 1,350,000 yen or less	Over 1,400,000 yen or less	
	360,000 yen	310,000 yen	260,000 yen	210,000 yen	160,000 yen	110,000 yen	60,000 yen	30,000 yen			
A	480,000 yen	380,000 yen	380,000 yen	360,000 yen	310,000 yen	260,000 yen	210,000 yen	160,000 yen	110,000 yen	60,000 yen	30,000 yen
B	320,000 yen	260,000 yen	260,000 yen	240,000 yen	210,000 yen	180,000 yen	140,000 yen	110,000 yen	80,000 yen	40,000 yen	20,000 yen
C	160,000 yen	130,000 yen	130,000 yen	120,000 yen	110,000 yen	90,000 yen	70,000 yen	60,000 yen	40,000 yen	20,000 yen	10,000 yen
Remarks		Exemption for spouses									
		Special Exemption for spouses									

◆Application for Special Exemption for Specified Relatives of Employment Income Earner◆

○ Names, etc. of Specified Relatives (Note: Please refer to 3-1 (1) on the back to confirm whether the relevant person falls under the category of "specified relatives.")									
(Pronunciation (furigana)) Name of Specified Relatives	"My Number"(Individual Number) of Specified Relatives	Relationship to you	Date of birth of Specified Relatives (Jan. 2, 2004 to Jan. 1, 2008)	Domicile or residence of Specified Relatives if your domicile or residence differs from the domicile or residence of Specified Relatives	Non-resident Specified Relatives	Estimated total amount of specified relatives' income this year	Amount of Special Exemption for Specified Relatives		
1			/ /		Fact that he/she lives in the same household	yen	yen		
2			/ /			yen	yen		
○ Calculation of Deduction									
Estimated total amount of specified relatives' income this year	Over 620,000 yen or less	Over 850,000 yen or less	Over 900,000 yen or less	Over 950,000 yen or less	Over 1,000,000 yen or less	Over 1,050,000 yen or less	Over 1,100,000 yen or less	Over 1,150,000 yen or less	Over 1,200,000 yen or less
Deduction amount	630,000 yen	610,000 yen	510,000 yen	410,000 yen	310,000 yen	210,000 yen	110,000 yen	60,000 yen	30,000 yen

◆Application for Exemption of Amount of Income Adjustment◆

You do not need to fill this if the earnings from employment subject to year-end adjustment this year is 8,500,000 yen or less.

Requirements (Note1)	☐ The income earner yourself is a special disabled person (Note2) (Fill in ★ on the right alone.)	★-Dependent relatives	(Pronunciation (furigana)) Name of your spouse living in the same household or dependent relatives	Individual number of the person on the left	Date of birth of the person on the left	★-Special disabled person	Fact that the person falls under special disabled person
	☐ The spouse living in the same household (Note2) is a special disabled person (Fill in both ★ and ★ on the right.)						
	☐ A dependent relative (Note2) is a special disabled person (Fill in both ★ and ★ on the right.)						
	☐ A dependent relative is under the age of 23 (born on or after January 2, 2004) (Fill in ★ on the right alone.)						
			Domicile or residence of the person on the left if your domicile or residence differs from the domicile or residence of the person on the left	Relationship of the person on the left with you	Estimated total amount of income for this year of the person on the left	As indicated in the Application for exemption for dependents	

(Note) 1. If you have two or more relevant items in "Requirements," you may check and fill in only one of them.
2. Please refer to 4-1 (4) on the back to confirm whether the relevant person falls under the categories of "special disabled person", "spouse living in the same household" or "dependent relative."

◎To fill in this application form, read the explanation on the back.

◆Notes for filling out each Application◆

1. If you claim basic exemption, spouse (special) exemption, special exemption for specified relatives or exemption of amount of income adjustment at year-end adjustment, on or after December 1, 2026, submit these applications to the salary payer (the primary salary payer if you receive salaries from two salary payers or more [the salary payer to whom an "Application for Exemption for Dependent" has been submitted]) by the day before you receive the last salary in 2026.

(Note) If the earnings from employment subject to year-end adjustment exceeds 20,000,000 yen, year-end adjustment is not applicable to you.

2. Please fill out the "Application for Basic Exemption" and "Application for Exemption for Spouse" in case that;

(1) If your estimated total income for this year is 10,000,000 yen or less, and your spouse's estimated total amount of income for this year is 1,330,000 yen or less, please fill out the "Application for Basic Exemption" and then the "Application for Exemption for Spouse" in that order.

(2) In cases other than (1) above, and if your estimated total amount of income for this year is 25,000,000 yen or less, please fill out only the "Application for Basic Exemption" (no need to fill out the "Application for Exemption for Spouse").

3. Please fill out the "Application for Special Exemption for Specified Relatives", if you claim the special exemption for specified relatives during year-end tax adjustments.

4. Please fill out the "Application for Exemption of Amount of Income Adjustment" if you claim the exemption of amount of income adjustment in your year-end tax adjustment.

Please note that you are not eligible for the exemption of amount of income adjustment if your total salary income subject to year-end tax adjustment for this year is 8,500,000 yen or less, or if you do not meet any item listed in the "Requirements" column of the "Application for Exemption of Amount of Income Adjustment."

5. For the "My number" (Individual Number) column on the "Application for Exemption for Spouse," "Application for Special Exemption for Specified Relatives," and "Application for Exemption of Amount of Income Adjustment," there are certain cases where you don't need to fill your My number (individual number). Please confirm with your employer.

6. If you claim the (special) exemption for the spouse who is a non-resident ^(note) or the special exemption for specified relatives who are non-resident, you need submit or present the "Documents Concerning Relatives" and "Document Concerning Remittances" pertaining to that relative. For details, please refer to "For Those Applying for an Exemption for Dependents, etc. with Regard to Non-resident Relatives" on the National Tax Agency website.

(Note) "Non-residents" are persons who possess no domicile in Japan and have continuously had no residence in Japan for one year or more up to the present.



Exemption for dependents, etc.,
for relatives living outside Japan

[Total amount of Income of respective applications]

For filling in the "Estimated total amount of income for this year" column of each application, please refer to "Calculation of Total amount of income" on the National Tax Agency website.

[Reference] Calculation method of the amount of employment income



Calculation of Total
amount of income

Amount of earnings from salary (a)	Amount of employment income
1 yen or more but not more than 740,999 yen	0 yen
741,000 yen or more but not more than 2,190,999 yen	(a) - 740,000 yen
2,191,000 yen or more but not more than 2,192,999 yen	1,451,000 yen
2,193,000 yen or more but not more than 2,195,999 yen	1,453,000 yen
2,196,000 yen or more but not more than 2,199,999 yen	1,456,000 yen
2,200,000 yen or more but not more than 3,599,999 yen	{(a) / 4 (rounded down to the nearest thousand yen)} × 2.8 - 80,000 yen
3,600,000 yen or more but not more than 6,599,999 yen	{(a) / 4 (rounded down to the nearest thousand yen)} × 3.2 - 440,000 yen
6,600,000 yen or more but not more than 8,499,999 yen	(a) × 90% - 1,100,000 yen
8,500,000 yen or more	(a) - 1,950,000 yen

*If exemption of amount of income adjustment or deduction for specially designated expenditure is applicable to you, subtract these exemptions from the calculated employment income.

◆Application for Basic Exemption of Employment Income Earner◆

- 1-1. Notes on the application

If the estimated total amount of your income this year exceeds 25,000,000 yen, you cannot claim basic exemption.

- 1-2. Notes on describing this application

Check "Determination," based on the estimated total amount calculated using the "Estimated total amount of your income this year [Total of (1) and (2)]" and enter the relevant exemption amount (1,040,000 yen, 670,000 yen, 620,000 yen, 480,000 yen, 320,000 yen or 160,000 yen) in "Amount of basic exemption."

Note that if the item that you checked in "Determination" falls under (A) to (C), enter the relevant category (A to C) in "Category I" (if you do not need to fill in "Application for Exemption for Spouse," you do not need to fill in "Category I.>").

◆Application for Exemption for Spouse of Employment Income Earner◆

- 2-1. Notes on the application

(1) If the estimated total amount of your income this year exceeds 10,000,000 yen or the estimated total amount of your spouse's income this year exceeds 1,330,000 yen (2,070,000 yen in terms of earnings from salary, in case of a person who receives only employment income), you cannot claim a spouse (special) exemption.

(2) If your spouse is a dependent relative or a specified relative of a worker other than you or receives a salary as a family employee of a blue return taxpayer, or is a white return taxpayer, you cannot claim a spouse (special) exemption.

(3) Married couples cannot mutually claim special exemption for their spouse.

- 2-2. Notes on describing this application

(1) Check "Determination," based on the estimated total amount calculated using the "Estimated total amount of your spouse's income this year [Total of (1) and (2)]" and enter the relevant category [(i) to (iv)] in "Category II."

- (2) Enter, in the column of "Exemption for spouse" or "Special exemption for spouse," the amount of exemption sought by applying respective categories that are described in "Category I" (A to C) of "Application for Basic Exemption" and "Category II" [(i) to (iv)] of this application to the table of "Calculation of deduction."

(Note) If the "Category I" column of the "Application for Basic Exemption" does not fall under (A) to (C), or if the "Category II" column of the "Application for Exemption for Spouse" does not fall under (i) to (iv), you cannot claim a spouse (special) exemption.

- (3) If you claim a spouse (special) exemption for the spouse who is a non-resident, put a circle in the box "Non-resident spouse" and fill the total amount of remittance to your spouse from you during this year in the column "Fact that he/she lives in the same household".

◆Application for Special Exemption for Specified Relatives of Employment Income Earner◆

- 3-1. Notes on the application

(1) "Specified relatives" refers to relatives who are aged 19 or older but under 23 and sharing livelihood with you (including foster children under the provisions of the Child Welfare Act, excluding spouses, the one who receives a salary as family employee of a blue return taxpayer or who is a white return taxpayer) and whose total income is more than 620,000 yen but not more than 1,230,000 yen (if the income is only from salary, the salary income is more than 1,360,000 yen but not more than 1,970,000 yen).

(2) If any of your relatives are categorized as specified relatives of two or more earners, such relatives shall be deemed to be specified relatives of only one of those earners. There are other cases where the special exemption for specified relatives may not apply, thus please refer to the "How to Fill out the Application for Special Exemption for Specified Relatives of Employment Income Earner (example)" on the National Tax Agency website.

- 3-2. Notes on describing this application

(1) Enter the amount calculated by applying the amount that is entered in the "Estimated total amount of Specified relatives' income this year" column to the "Calculation of deduction" table into the "Amount of special exemption for specified relatives" column.

(2) If you claim a special exemption for specified relatives who are non-resident, put a circle in the box "Non-resident Specified Relatives" and fill the total amount of the remittance to that relative from you during this year in the column "Fact that he/she lives in the same household".

◆Application for Exemption of Amount of Income Adjustment◆

- 4-1. Notes on the application

(1) If the earnings from employment subject to year-end adjustment is 8,500,000 yen or less, you cannot claim the exemption of amount of income adjustment.

(2) Exemption of amount of income adjustment does not have the limitation that it is only applied to one earner of the same household in cases where there are two or more earners in it, such as in dual-income households, for each special disabled person or dependent relative. Therefore, if both spouses have salary income exceeding 8,500,000 yen and there is one dependent child under the age of 23 between them, this exemption can be applied to both spouses.

(3) The amount of exemption of amount of income adjustment at year-end adjustment shall be calculated by the primary salary payer (the salary payer to whom an "Application for Exemption for Dependent" has been submitted) (maximum of 150,000 yen).

(4) The terms used in Note 2 of the Application for Exemption of Amount of Income Adjustment are defined as follows.

a. "Special disabled persons" are those who fall under the following cases.

- (i) Persons who constantly lack the capacity to appreciate their situation due to mental disability
- (ii) Persons who are judged as severely intellectually handicapped by an appointed doctor for mental health and the like
- (iii) Persons who receive a health and welfare certificate with mental disabilities and whose disability grade is 1
- (iv) Persons who are stated as having physical disabilities in a physical disabilities certificate and whose disability grade is 1 or 2

(v) Persons who receive the certificate of wounded and sick retired soldiers and whose disability severity falls under between the special symptoms and the symptoms No. 3, stipulated in Table 2 of Annexed Table 1 of the Pension Act

(vi) Persons who are certified by the Ministry of Health, Labour and Welfare based on the provision of the Act concerning relief for the survivors of atomic bombs

(vii) Persons who are continuously bedridden and thus need complex nurse care

(viii) Persons with mental or physical disabilities who are 65 years old or older (born on or before January 1, 1962) and whose severity of disabilities are certified by the head of a village, town or city or special area or welfare office as those falling under (i), (ii) or (iv)

b. "Spouse living in the same household" who is the spouse who lives in the same household as you (except the one who receives a salary as a family employee of a blue return taxpayer or who is a white return taxpayer) and whose estimated total amount of income for this year is 620,000 yen or less (earnings from salary is 1,360,000 yen or less if he/she receives only employment income).

c. "A dependent relative" is a relative who lives in the same household as you (except the one who receives a salary as a family employee of a blue return taxpayer or who is a white return taxpayer) and whose estimated total amount of income for this year is 620,000 yen or less (earnings from salary is 1,360,000 yen or less if he/she receives only employment income).

In addition, dependent relatives include persons who are so-called foster children for whom custody has been entrusted pursuant to provisions of the Child Welfare Act and so-called elderly persons under protective care pursuant to provisions of the Act for social welfare for the elderly who lives in the same household as you and whose estimated total amount of income for this year is 620,000 yen or less.

- 4-2. Notes on describing this application

(1) If you claim an exemption of amount of income adjustment, check your relevant items in "Requirements" and enter the relevant information in the columns of "★ Dependent relatives," and "★ Special disabled person," according to the item selected (if there are multiple applicable persons, it is sufficient to enter one of them)

(2) At "Fact that the person falls under special disabled person" in "★ Special disabled person," enter the facts that fall under special disabled persons, such as the state of disabilities, the type and issue date of distributed certificates and the severity of disabilities (grade of disabilities). (If a person who falls under special disabled persons is the same special disabled person described in "Application for Exemption for Dependent," you may select the "As indicated in the Application for Exemption for Dependent" checkbox, instead of entering facts that fall under special disabled persons.)