

For 2018 Application for (Change in) Exemption for Dependents of Employment Income Earner

Competent district director	Name of salary payer	(Pronunciation (<i>furigana</i>))	Your date of birth	/ /		Submission of the application for exemption for dependents concerning secondary salary (If submitted, put "O" below.)
Director of tax office	Corporate (individual) number of salary payer	*To be filled in by the salary payer who received this application form.	Your name	Seal		
Mayor of municipality	Location of salary payer (address)	Your domicile or residence	Your individual number	(Postal code -)	Marital status	



You are not required to fill in below, if you have no spouse covered by the withholding exemption, spouse living in the same household who falls under persons with disabilities or dependents, and if you are not a person with a disability, widow, widower or working student.

Category or the like	(Pronunciation (<i>furigana</i>)) Name	Individual number		Elderly dependents (born on or before Jan. 1, 1949)	Estimated income in 2018		Domicile or residence	Date of Change and reason <small>Fill in if any change occurred in 2018 (The same shall apply hereinafter.)</small>																					
		Relationship with you	Date of birth		Non-resident relatives	Fact that he/she lives in the same household																							
A	Spouse covered by the withholding exemption (Note 1)			/ /	/ /	yen																							
B	Dependents covered by the exemption (16 years of age or older) (born on or before Jan. 1, 2003)	1				yen																							
		2				yen																							
		3					yen																						
		4					yen																						
C	Persons with disabilities, widow, widower or working student	<table border="1" style="width:100%; border-collapse: collapse; font-size: x-small;"> <tr> <td style="width:10%; text-align: center;">Persons with disabilities</td> <td style="width:10%;"> <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:10%; text-align: center;">Applicable person Classification</td> <td style="width:10%;">Yourself</td> <td style="width:10%;">Spouse living in the same household (Note 2)</td> <td style="width:10%;">Dependents</td> </tr> <tr> <td style="text-align: center;">Persons with disabilities</td> <td></td> <td></td> <td style="text-align: center;">()</td> </tr> <tr> <td style="text-align: center;">Persons with special disabilities</td> <td></td> <td></td> <td style="text-align: center;">()</td> </tr> <tr> <td style="text-align: center;">Persons with special disabilities living together</td> <td></td> <td></td> <td style="text-align: center;">()</td> </tr> </table> </td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> </tr> </table>		Persons with disabilities	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:10%; text-align: center;">Applicable person Classification</td> <td style="width:10%;">Yourself</td> <td style="width:10%;">Spouse living in the same household (Note 2)</td> <td style="width:10%;">Dependents</td> </tr> <tr> <td style="text-align: center;">Persons with disabilities</td> <td></td> <td></td> <td style="text-align: center;">()</td> </tr> <tr> <td style="text-align: center;">Persons with special disabilities</td> <td></td> <td></td> <td style="text-align: center;">()</td> </tr> <tr> <td style="text-align: center;">Persons with special disabilities living together</td> <td></td> <td></td> <td style="text-align: center;">()</td> </tr> </table>	Applicable person Classification	Yourself	Spouse living in the same household (Note 2)	Dependents	Persons with disabilities			()	Persons with special disabilities			()	Persons with special disabilities living together			()				<input type="checkbox"/> Elderly parents living together <input type="checkbox"/> Others <input type="checkbox"/> Specific dependents		yen		
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Contents at left (Read (8) of "2. Notes on describing this application" on the back side regarding how to describe this column.)								Date of change and reason																					

(Note) 1. A spouse covered by the withholding exemption is a spouse (except the one who receives a salary as a family employee of a blue return taxpayer or who is a white return taxpayer) who lives in the same household with the income earner (limited to those whose estimated income is 9,000,000 yen or less in 2018) and has estimated income of 850,000 yen or less in 2018.
 2. A spouse living in the same household is a spouse who lives in the same household with the income earner (except the one who receives a salary as a family employee of a blue return taxpayer or who is a white return taxpayer) and has estimated income of 380,000 yen or less in 2018.

D	Dependents or the like declared for exemption by other income earner	Name	Relationship with you	Date of birth	Domicile or residence	Other income earners who receive exemption		Date of change and reason
						Name	Relationship with you	
				/ /				
				/ /				

O Matters related to inhabitants tax

Dependents under 16 years of age (born on or after Jan. 2, 2003)	(Pronunciation (<i>furigana</i>)) Name	Individual number	Relationship with you	Date of birth	Domicile or residence	Non-exempted dependents living in overseas	Estimated income in 2018	Date of change and reason
1				/ /			yen	
2				/ /			yen	
3				/ /			yen	

© The column of "Dependents under 16 years of age" also serves as the column in Application for Dependents of Employment Income Earner, which needs to be submitted to the mayor of municipality via a salary payer, based on the Local Tax Act Article 45-3-2 paragraphs 1 and 2 and Article 317-3-2 paragraphs 1 and 2.

◎ This application is to be submitted for income exemptions such as exemption for dependents and/or exemption for persons with disabilities regarding your salary.
 ◎ This application needs to be submitted even if you have no spouse covered by the withholding exemption, spouse living in the same household who falls under persons with disabilities or dependents.
 ◎ Even if you receive a salary from two salary payers or more, this application can be submitted to only one of them.
 ◎ Read "Notes on the application" or the like on the back side when describing this application.

1. Notes on the application

- (1) Submit this application to the salary payer by the day before you receive the first salary in 2018.
 - (2) If any change occurs in the contents described in this application after submission, either submit an application of change or amend the concerned item in this application.
 - (3) If you had been employed and obtained new employment before the end of the year, attach a withholding record or the like issued by the previous employer. If you changed the secondary salary to the primary one before the end of the year, attach a withholding record or the like issued by the primary salary payer before the change.
 - (4) If you receive a salary from two employers or more and a salary from one employer cannot cover all amounts of (special) exemption for spouse, which is applied to a spouse covered by the withholding exemption, exemption for dependents and exemption for persons with disabilities, you can divide a spouse covered by the withholding exemption and dependents covered by the exemption and submit "Application for Exemption for Dependents concerning Secondary Salary" to other salary payers.
 - (5) At year-end adjustment, if (special) exemption for spouse is to be applied, prepare "Application for Exemption for Spouse" in which the amount of (special) exemption for spouse is described and submit it to the salary payer by the day before you receive the last salary in 2018.
 - (6) If any relatives set forth below are non-residents (Note 1), attach "Documents concerning relatives" (Note 2) regarding the relatives to this application.
 - a. Dependents qualified for exemption for dependents or persons with disabilities
 - b. A spouse who is covered by the withholding exemption
 - c. A spouse who lives in the same household and is qualified for exemption for persons with disabilities
 Further, if exemption for dependents or persons with disabilities is applied regarding relatives who fall under a. and c. above at year-end adjustment, prepare an application for exemption for dependents which describes the fact that the relatives lives in the same household (e.g. remittance amounts or the like), and submit it attaching "Documents concerning remittances" (Note 3) by the day before you receive the last salary in 2018. Otherwise, add remittance amounts or the like in "Fact that he/she lives in the same household" or "Contents at left" of this application and submit it attaching "Documents concerning remittances." Note that, if (special) exemption for spouse is applied regarding a spouse who falls under b. above, you need to submit "Application for Exemption for Spouse" in which the fact that the spouse lives in the same household with you is described, attaching "Documents concerning remittances."
 If the "Documents concerning relatives" and "Documents concerning remittances" are written in foreign languages, you need to attach their translations.
- (Note) 1. "Non-residents" are individuals who possess no domicile in Japan and have continuously had no residence in Japan for one year or more.
 2. "Documents concerning relatives" are the documents mentioned in i) or ii) below and are to prove that the non-residents are your relatives.
 i) Copies of the supplementary family registers and other documents issued by Japan or local public entities, as well as the copies of the relatives' passports
 ii) Documents issued by foreign governments or the local public entities of foreign countries, which describe the relatives' names, birthdates and domicile or residence
 3. "Documents concerning remittances" are the documents mentioned below and are to clarify that you paid each non-resident relative for living or educational expenses as needed.
 i) The documents of financial institutions or their copies, which clarify that you paid the relatives through exchange transactions conducted by the financial institutions
 ii) The documents of credit card companies or their copies, which clarify that the relatives purchased goods or the like using credit cards issued by the credit card companies and that the relatives received amounts equivalent to the purchases from you

2. Notes on describing this application

- (1) In "Your individual number" and "Individual number," describe the individual numbers of you, a spouse covered by the withholding exemption, dependents covered by the exemption or dependents who are under 16 years of age.
 (Note) When certain requirements are met, there are some cases where you may not need to describe individual numbers. Check with the salary payer.
- (2) In "Corporate (individual) number of salary payer," the salary payer who receives this application describes its corporate or individual number.
- (3) "Primary salary" means a salary received from the salary payer to whom you submitted this application, and "Secondary salary" means a salary received from other salary payers.
- (4) If dependents covered by the exemption are elderly parents living together, check the box of "Elderly parent living together" in "Elderly dependents." If they are elderly dependents other than elderly parents living together, check the box of "Others."
 Also, if dependents covered by the exemption are specific dependents, check the box of "Specific dependents."
- (5) In "Estimated income in 2018," fill in an amount after subtracting necessary expenses or the like from a revenue amount or the like. In this case, if the type of income is salary, the amount of employment income shall be an amount after subtracting deduction for employment income (650,000 yen if, for example, a revenue amount is less than 1,619,000 yen (the revenue amount shall be the maximum)) from a revenue amount.
 With regard to nontaxable pension for surviving family, interest to which separate withholding taxation at source is applied, dividends on listed stocks that you chose not to file tax returns or the like, these shall not be included in the base income to determine (special) exemption for spouse and exemption for dependents.
- (6) If a spouse covered by the withholding exemption or dependents covered by the exemption are non-residents, put a circle in "Non-resident relatives."
- (7) In "Fact that he/she lives in the same household," describe the total amount remitted or the like to the relatives in 2018 at year-end adjustment if the dependents covered by the exemption are non-residents.
- (8) In "Contents at left," describe the following matters:
 - a. Persons with disabilities (special disabilities): Describe the facts that the persons fall under persons with disabilities (special disabilities) such as the condition of disabilities, the type of disability certificate and the date of issuance, or the level of disability (disability grade). If the persons are a spouse living in the same household or dependents, also describe the persons' names (whether living together or not in case of persons with special disabilities), their individual numbers (same as 2. (1) (Note) above), domicile or residence, birthdates, relationships with you and their estimated income in 2018. Except the persons' names, you can omit to describe the matters described in "Spouse covered by the withholding exemption," "Dependents covered by the exemption" or "Matters related to inhabitants tax."
 Also, if the said spouse living in the same household or dependents are non-residents, describe as such, as well as the total amount remitted to the spouse living in the same household or dependents in 2018 (describe the total amount of remittances or the like at year-end adjustment).
 - b. Widow or widower: Describe the facts that you fall under a widow or widower such as bereavement, divorce or separation due to missing, and the names and estimated income in 2018 of child(ren) living in the same household. Also, describe the estimated income in 2018, if you fall under a widow stated in b. of "11) Widow," "12) Special widow" or "13) Widower" in 3.
 - c. Working student: Describe the name of school, the date of entrance, and the type of income and its estimated amount in 2018.
- (9) If there are two workers or more in your household, you dependents or the like (i.e. a spouse covered by the exemption, dependents covered by the exemption, a spouse living in the same household who falls under persons with disabilities, or dependents under 16 years of age) can be declared as other workers' dependents, or they can be divided within the household. In such cases, describe the names or the like of the dependents in "D."
- (10) In "Matters related to inhabitants tax," describe dependents under 16 years of age (born on or after Jan. 2, 2003).

If the persons are non-exempted dependents living in overseas (Note 1), put a circle in "Non-exempted dependents living in overseas." Also, if you put a circle there, you may be asked to submit documents concerning relatives or documents concerning remittances to the municipality of your address by March 15, 2019 (Note 2).

- (Note) 1. "Non-exempted dependents living in overseas" are dependents who do not have a domicile in Japan and are under 16 years of age.
 2. If you have any queries regarding "Matters related to inhabitants tax," contact your municipality.

3. Definitions of dependents or the like

[1] Spouse living in the same household] A spouse (except the one who receives a salary as a family employee of a blue return taxpayer or who is a white return taxpayer) who lives in the same household with the income earner (i.e. the person who submits this application) and whose estimated income in 2018 is 380,000 yen or less (1,030,000 yen or less in terms of revenues, in case of a person who only receives employment income)
[2] Spouse covered by the exemption] The spouse living in the same household mentioned in 1), who is the spouse of the income earner having an estimated income of 10,000,000 yen or less in 2018 (12,200,000 yen or less in terms of revenues, in case of a person who only receives employment income)
[3] Spouse covered by the withholding exemption] A spouse (except the one who receives a salary as a family employee of a blue return taxpayer or who is a white return taxpayer) who lives in the same household with the income earner having an estimated income of 9,000,000 yen or less in 2018 (11,200,000 yen or less in terms of revenues, in case of a person who only receives employment income) and whose estimated income in 2018 is 850,000 yen or less (1,500,000 yen or less in terms of revenues, in case of a person who only receives employment income)
[4] Dependents] Relatives (except a spouse and those who receive a salary as a family employee of a blue return taxpayer or who are white return taxpayers), foster children defined by the Child Welfare Act or elderly persons defined as requiring nursing by the Senior Welfare Act, who live in the same household with the income earner and whose estimated income in 2018 is 380,000 yen or less
[5] Dependents covered by the exemption] The dependents mentioned in 4), who are 16 years of age or older (born on or before Jan. 1, 2003)
[6] Specific dependents] The dependents covered by the exemption mentioned in 5), who are 19 years of age or older and under 23 years of age (born between Jan. 2, 1996 and Jan. 1, 2000)
[7] Elderly dependents] The dependents covered by the exemption mentioned in 5), who are 70 years of age or older (born on or before Jan. 1, 1949)
[8] Elderly parents living together] The elderly dependents mentioned in 7), who are the lineal ascendants of the income earner or his/her spouse, and live together permanently with the income earner or his/her spouse
[9] Persons with disabilities (special disabilities)] The income earner himself/herself, his/her spouse living in the same household mentioned in 1) or dependents mentioned in 4), who fall under one of the followings: a. Persons who lack the ability to comprehend matters due to a mental disorder are to be "persons with special disabilities" without any exceptions. b. Persons who are intellectually disabled in the judgment of a designated mental health doctor are to be "persons with special disabilities" if judged to be seriously intellectually disabled. c. Persons who are certified as mentally disabled are to be "persons with special disabilities" if the disability grade is 1. d. Persons who are registered as having a physical disability on a physical disability certificate are to be "persons with special disabilities" if the disability grade is 1 or 2. e. Persons who are certified as a war invalid are to be "persons with special disabilities" if the disability of a level of severity between (and including) a special disorder and a Grade 3 disorder under Exhibit 1, Table 2 of the Military Pensions Act. f. Persons who are recognized by the Minister of Health, Labour and Welfare under the Act to Assist the Victims of the Atomic Bombs are to be "persons with special disabilities" without any exceptions. g. Persons who are permanently bedridden and in need of complex care are to be "persons with special disabilities" without any exceptions. h. Persons who have mental or physical disabilities and are 65 years of age or older (born on or before Jan. 1, 1954), and are certified as having disabilities equivalent to a. , b. or d. by the mayor of a municipality or the head of a welfare center are to be "persons with special disabilities" if having disabilities as severe as a. , b. or d.
[10] Persons with special disabilities living together] The spouse living in the same household mentioned in 1) or the dependents mentioned in 4), who are persons with special disabilities, living together permanently with the income earner, his/her spouse or the income earner's other relatives living in the same household as income earner
[11] Widow] The income earner herself, who is set forth below a. A person who falls under one of the followings and has the dependents mentioned in 4) or child(ren) living in the same household (except the spouse living in the same household mentioned in 1) or the dependents mentioned in 4) who are declared by other income earners, as well as persons whose estimated income in 2018 exceeds 380,000 yen): (a) Bereaved wife who remains unmarried, (b) Divorced who remains unmarried, (c) Her husband is missing b. Besides the person set forth in a. above, a person who falls under one of the followings and whose estimated income in 2018 is 5,000,000 yen or less (6,888,889 yen or less in terms of revenues, in case of a person who only receives employment income): (a) Bereaved wife who remains unmarried, (b) Her husband is missing
[12] Special widow] The widow stated in 11), who has dependent child(ren) mentioned in 4) and whose estimated income in 2018 is 5,000,000 yen or less
[13] Widower] The income earner himself falling under one of the followings, who has child(ren) stated in a. of 11) and has an estimated income of 5,000,000 yen or less in 2018: (a) Bereaved husband and remains unmarried, (b) Divorced and remains unmarried, (c) His wife is missing
[14] Working student] The income earner himself/herself, who falls under all of the followings: a. You are the student of a college, high school or the like, the student of a (special) vocational school that satisfies certain requirements or the trainee of a vocational training corporation that conducts accredited vocational training. (Note) If you are the student of a (special) vocational school or the trainee of a vocational training corporation, attach the copy of a certification issued by the Ministry of Education, Culture, Sports, Science and Technology or the Ministry of Health, Labour and Welfare, as well as a certificate issued by the school head or the representative of the vocational training corporation. b. You have a business income, employment income, retirement income or miscellaneous income (referred to as "an employment or the like" hereinafter) based on your labor. c. Your estimated income in 2018 is 650,000 yen or less (1,300,000 yen or less in terms of revenues, in case of a person who only receives employment income), and of which an income other than an employment income or the like is 100,000 yen or less.