For 2019 Application for exemption for spouse of employment income earner

<table>
<thead>
<tr>
<th>Category</th>
<th>Type of income</th>
<th>Amount of earnings, etc. (a)</th>
<th>Necessary deductible expenses, etc. (b)</th>
<th>Amount of income</th>
</tr>
</thead>
<tbody>
<tr>
<td>I</td>
<td>Employment</td>
<td>(1)</td>
<td>(Note) Yen</td>
<td>Yen</td>
</tr>
<tr>
<td></td>
<td>Business</td>
<td>(2)</td>
<td>(a) - (b)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Miscellaneous</td>
<td>(3)</td>
<td>(a) - (b)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Dividend</td>
<td>(4)</td>
<td>(a) - (b)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Real estate</td>
<td>(5)</td>
<td>(a) - (b)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Retirement</td>
<td>(6)</td>
<td>[(a) - (b)] × 1/2 or [(a) - (b)]</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Income other</td>
<td>(7)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Category II</th>
<th>Type of income</th>
<th>Amount of earnings, etc. (a)</th>
<th>Necessary deductible expenses, etc. (b)</th>
<th>Amount of income</th>
</tr>
</thead>
<tbody>
<tr>
<td>(i)</td>
<td>Employment</td>
<td>(1)</td>
<td>(Note) Yen</td>
<td>Yen</td>
</tr>
<tr>
<td></td>
<td>Business</td>
<td>(2)</td>
<td>(a) - (b)</td>
<td></td>
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<td>(6)</td>
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</tr>
<tr>
<td></td>
<td>Income other</td>
<td>(7)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

For the calculation of the estimated total amount of income, use the following "Calculation table for the estimated total amount of income."

- If the estimated total amount of your income exceeds 10,000,000 yen or the estimated total amount of your spouse's income exceeds 1,230,000 yen, you cannot claim an exemption for spouses or a special exemption for spouses.

- For the calculation of the estimated total amount of income, use the following "Calculation table for the estimated total amount of income."

### Estimated total amount of your income this year

- **Amount of income**
  - (1) Employment income
  - (2) Business income
  - (3) Miscellaneous income
  - (4) Dividend income
  - (5) Real estate income
  - (6) Retirement income
  - (7) Income other than (1) to (6)

- **Estimated total amount of your spouse's income this year**
  - (i) Employment income
  - (ii) Business income
  - (iii) Miscellaneous income
  - (iv) Dividend income
  - (v) Real estate income
  - (vi) Retirement income
  - (vii) Income other than (1) to (6)

### Special exemption for spouses

- Exemption for spouses: Yen
- Special exemption for spouses: Yen

*Fill in the "Amount of exemption for spouses" or "Amount of special exemption for spouses" by referring to the table on the left.*
Income from agriculture, forestry, aquaculture, manufacturing, wholesaling, retailing and banking businesses as well as income from on-going businesses, in which a consideration is received, constitute business income.

Amount of business income

Amount of business income is the amount after subtracting necessary deductible expenses (cost of sales, selling, general and administrative expenses as well as other expenses necessary to earn earnings) from the income earned, excluding any expenses for your spouse or a special exemption for your spouse.

(6) Miscellaneous income, etc., concerning futures transactions

Miscellaneous income concerning futures transactions are the amounts attached to the application for exemption for dependents and submitted to the salary payer, it is not required to attach the "Documents concerning relatives" or "Documents concerning remittances" to this application.

The "Documents concerning relatives" or "Documents concerning remittances" are written in foreign languages, you need to attach their translation.

(7) The term "For 2019" used in this application means the portion for the year in the period between January 1, 2019 and December 31, 2019.

Notes on description and calculation of business income and miscellaneous income

(1) In "Corporate number of salary payer," the salary payer (excluding individuals) who receives this application describes its corporate number or business registration number.

(2) "Determination" and "Category II" are a specific amount of a particular year's income calculated using the formula: "Amount of deduction for each year in the most recent year of the spouse's income" × 25% + 375,000 yen. This amount is found by subtracting necessary deductible expenses or the like from the amount of your spouse's income, etc., of the most recent year of the spouse's income.

(3) "Amount of miscellaneous income" is the amount after subtracting deduction for miscellaneous expenses, and the amount that received capital gains, etc., concerning general stocks, etc., to which the separate taxation is applied, or capitals or surplus, constitute business income.

(4) If a spouse who claims an exemption for their spouse or a special exemption for their spouse falls under the category of an elderly spouse covered by the exemption (specified in "Amount of business income"), the total amount of income is 1,000,000 yen or less, but not more than 1,624,000 yen; or if a spouse whose estimated total amount of income is 1,000,000 yen or less, but not more than 1,624,000 yen, the estimated total amount of income is 1,000,000 yen or less, but not more than 1,624,000 yen.

(5) Fill in or check each box of "Estimated total amount of your spouse's income this year," "Determination" and "Category II" by referring to the "Amount of deduction for each year in the most recent year of the spouse's income" × 25% + 375,000 yen. This amount is found by subtracting necessary deductible expenses, etc., from the amount of your spouse's income, etc., of the most recent year of the spouse's income.

(6) If a spouse claims an exemption for their spouse or a special exemption for their spouse falls under the category of a dependent relative of a worker other than you, or receives a salary as a family employee of a blue return taxpayer, in which the spouse purchased goods or the like using credit cards issued by the financial institutions, you can fill in or check the box of "Yes, as a family employee of a blue return taxpayer, in which the spouse purchased goods or the like using credit cards issued by the financial institutions" (Note) if a retirement annuity is received, constitute business income.

(7) Amount of business income is the amount after subtracting necessary deductible expenses (cost of sales, selling, general and administrative expenses, in which a consideration is received, constitute business income.

Amount of business income

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