

○ For 2024 Application for Flat-amount Cut of Personal Income Tax in Year-end Adjustment

Please submit this "Application for Flat-amount Cut of Personal Income Tax in Year-end Adjustment" (hereinafter "Application for Year-end Adjustment") to your employer by the time of year-end adjustment, if intending to include the followings in the amount calculation for the flat-amount cut of personal income tax at the time of year-end adjustment: the spouse living in the same household not described in the "Application for Exemption for Spouse of Employment Income Earner and Application for Flat-amount Cut of Personal Income Tax in Year-end Adjustment"; or the dependent relatives not described in the "For 2024 Application for (change in) Exemption for Dependents of Employment Income Earner" (hereinafter "Application for Exemption for Dependents") (hereinafter "spouse living in the same household" and "dependent relatives" will be collectively called "spouse living in the same household, etc..").

\*Attention points when submitting the applications\*

- 1 Regarding the dependent relatives qualified for deduction or dependent relatives less than 16 years old as described in the application for Exemption for Dependents, since the same information were already included in the amount calculation for the flat-amount cut of personal income tax, it is not necessary to include the same information in this year-end adjustment again.
2 Even if Application for Exemption for Dependents or "Application for Flat-amount Cut of Personal Income Tax for Withholding Tax" including a description on the name of the spouse, etc. was submitted, if intending to include the spouse living in the same household in the amount calculation for the flat-amount cut of personal income tax at the time of year-end adjustment, it is necessary to submit either the Application for Exemption for Spouse, etc. or the Application for Year-end Adjustment including a description on the name of the spouse living in the same household, etc. Therefore, please fill out the "Application for Exemption for Spouse of Employment Income Earner and Application for Flat-amount Cut of Personal Income Tax in Year-end Adjustment" (form for both purposes), separately prepared by the NTA, and submit it to your employer.
3 Even if "Application for Flat-amount Cut of Personal Income Tax for Withholding Tax" including a description on the name of the dependent relatives, etc., if intending to include any dependent relatives not described in the Application for Exemption for Dependents in the amount calculation for the flat-amount cut of personal income tax at the time of year-end adjustment, please fill out this application for year-end adjustment, and submit it to your employer.

令和6年分 源泉徴収に係る定額減税のための申告書 兼 年末調整に係る定額減税のための申告書
所納税務署長 給与の支払者の名称(氏名) ○○○株式会社 (フリガナ) ヤマカワ タロウ
給与の支払者の法人番号 1|1|2|2|3|3|4|4|5|5|6|6|7 (フリガナ) あなたの氏名 山川 太郎
税務署長 給与の支払者の所在地(住所) △△市○○町2-3 あなたの住所又は居所 △△市○○町1-2-3

～記載に当たってのご注意～
◎ この申告書は、同一生計配偶者や扶養親族につき定額減税額を加算して控除を受けようとする場合に提出するものです。ただし、「給与所得者の扶養控除等(異動)申告書」(住民税に関する事項を含みます。以下同じです。)に記載した源泉控除対象配偶者や扶養親族及び「給与所得者の配偶者控除等申告書」に記載した控除対象配偶者については、この申告書への記載は不要です。
◎ この申告書は、あなたが「給与所得者の扶養控除等(異動)申告書」を提出した給与の支払者にしか提出することはできません。

源泉徴収に係る申告書として使用... 令和6年6月1日以後最初に支払を受ける給与(賞与を含みます。)の源泉徴収から、以下に記載した者について定額減税額を加算して控除を受けます。
年末調整に係る申告書として使用... 年末調整を行うときまでに、この申告書を給与の支払者に提出してください。
年末調整において、以下に記載した者について定額減税額を加算して控除を受けます。

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○ 同一生計配偶者の氏名等
※ 記載しようとする配偶者の本年中の合計所得金額の見積額が48万円を超える場合には、控除を受けることはできません。
(フリガナ) 氏名 個人番号 生年月日 配偶者の住所又は居所 居住者に該当 本年中の合計所得金額の見積額
ヤマカワ ハナコ 56・10・5 △△市○○町1-2-3 [x] 200,000 円

2

○ 扶養親族の氏名等
※ 記載しようとする親族の本年中の合計所得金額の見積額が48万円を超える場合には、控除を受けることはできません。
(フリガナ) 氏名 個人番号 続柄 生年月日 扶養親族の住所又は居所 居住者に該当 本年中の合計所得金額の見積額
ヤマカワ タロウ 子 23・7・5 △△市○○町1-2-3 [x] 0 円
1 山川 三郎 5|5|6|6|7|7|8|8|9|9|0|0 明大令 [ ] 円
2 明大令 [ ] 円
3 明大令 [ ] 円

1 Describe that this will be used as "application for year-end adjustment"

年末調整に係る申告書として使用... 年末調整において、以下に記載した者について定額減税額を加算して控除を受けます。
※ 「給与所得者の扶養控除等(異動)申告書」に記載した控除対象扶養親族又は16歳未満の扶養親族については、既に定額減税額を加算の対象に含まれていますので、この申告書に記載して提出する必要はありません。
※ 「給与所得者の扶養控除等(異動)申告書」又は「源泉徴収に係る定額減税のための申告書」に配偶者の氏名等を記載して提出した場合であっても、年末調整の際には、同一生計配偶者の氏名等を記載した申告書を提出する必要があります。この場合、「給与所得者の配偶者控除等申告書」を提出する人は、この申告書への記載は不要となりますので、「給与所得者の配偶者控除等申告書 兼 年末調整に係る定額減税のための申告書」(兼用様式)を使用して提出してください。
※ 「源泉徴収に係る定額減税のための申告書」に扶養親族を記載して提出した場合であっても、「給与所得者の扶養控除等(異動)申告書」に記載していない扶養親族については、この申告書の「扶養親族の氏名等」に記載してください(この扶養親族について「給与所得者の扶養控除等(異動)申告書」に記載して提出する場合は、この申告書を提出する必要はありません。)

When submitting this application for year-end adjustment, for the purpose of including the spouse living in

the same household, etc. in the amount calculation for the flat-amount cut of personal income tax at the time of year-end adjustment, please enter a checkmark in “□”.

## 2 Fill in the information on spouse living in the same household or dependent relatives

○ 同一生計配偶者の氏名等							③	④
※ 記載しようとする配偶者の本年中の合計所得金額の見積額が48万円を超える場合には、控除を受けることはできません。								
① 氏名 (フリガナ)	② 個人番号	続柄	生年月日	配偶者の住所又は居所	居住者に該当	本年中の合計所得金額の見積額		
ヤマカワ ハナコ			56・10・5	△△市〇〇町1-2-3	<input checked="" type="checkbox"/>	200,000	円	
山川 花子	2 2 3 3 4 4 5 5 6 6 7 7	明 大 昭 子	56・10・5	△△市〇〇町1-2-3	<input checked="" type="checkbox"/>		円	
○ 扶養親族の氏名等							③	④
※ 記載しようとする親族の本年中の合計所得金額の見積額が48万円を超える場合には、控除を受けることはできません。								
① 氏名 (フリガナ)	② 個人番号	続柄	生年月日	扶養親族の住所又は居所	居住者に該当	本年中の合計所得金額の見積額		
ヤマカワ サブロー			23・7・5	△△市〇〇町1-2-3	<input checked="" type="checkbox"/>	0	円	
山川 三郎	5 5 6 6 7 7 8 8 9 9 0 0	明 大 昭 子	23・7・5	△△市〇〇町1-2-3	<input checked="" type="checkbox"/>		円	
		明 大 昭 子			<input type="checkbox"/>		円	
		明 大 昭 子			<input type="checkbox"/>		円	

### ▶ ① Name of spouse living in the same household or dependent relatives

Describe the full name and its pronunciation (furigana) of the spouse living in the same household, etc.

\* It is not necessary to describe the following described in the “Application for Exemption for Spouse of Employment Income Earner and Application for flat-amount cut of personal income tax in year-end adjustment” once again: the spouse living in the same household; and the dependent relatives qualified for deduction or the dependent relatives less than 16 years old described in the Application for Exemption for Dependents.

### ▶ ② Individual Number

Individual Number should be described for the spouse living in the same household, etc. However, under certain conditions, description on Individual Number is not required. For this, you are advised to check with your employer.

### ▶ ③ Falling under the resident category

Confirm whether the spouse living in the same household, etc. is a resident and enter a checkmark.

\* If the spouse living in the same household, etc. is a non-resident, such spouse living in the same household, etc. cannot be included in the amount calculation for the flat-amount cut of personal income tax.

### ▶ ④ Estimated income amount of this year

Describe the estimated total income amount of the spouse living in the same household, etc. in 2024.

\* If the estimated total income amount of the person exceeds 480,000 yen, such spouse living in the same household, etc. cannot be included in the amount calculation for the flat-amount cut of personal income tax.

## \*Attention points when filling out the applications\*

- In case there are two or more income earners in a household (for instance, households where both husband and his wife are working), the following should apply. Please be careful not to describe the one spouse living in the same household and/or other dependent relatives in your application as well as in the application of any other income earner in the same household in a duplicate manner.
  - In case your spouse living in the same household is a dependent relative for the other income earner at the same time, the spouse living in the same household cannot be included in the amount calculation for the flat-amount cut of personal income tax for multiple times. (Amount calculation for the flat-amount cut of personal income tax should be carried out assuming that the person is your spouse living in the same household or that the person is the other income earner’s dependent relative.)
  - In case any of your dependent relatives is also a dependent relative for the other income earner in the same household, the dependent relative cannot be included in the amount calculation for the flat-amount cut of personal income tax for multiple income earners. (Amount calculation for the flat-amount cut of personal income tax should be carried out assuming that the dependent relative is a dependent relative for only one person, or yourself or another income earner.)
  - In the cases I and II above, how the spouse living in the same household, etc. should be included in the amount calculation for the flat-amount cut of personal income tax (as whose spouse living in the same household, as whose dependent relative, etc.) is determined by the description included in the Application for Exemption of Dependents or in the Application for Withholding Taxes, etc.
- In case your spouse dies in 2024 and you get married with another person also within 2024, only one spouse living in the same household can be included in the amount calculation for the flat-amount cut of personal income tax: that is, the spouse who died, or the other person who became your new spouse.
- In the cases 1 and 2 above, if you receive any income deduction for the spouse living in the same household, etc. (exemption of spouse, dependency exemption, etc.), the spouse living in the same household, etc. needs to be included in the amount calculation for the flat-amount cut of personal income tax for you.

On the contrary, for example, if dependency exemption is applied to any of your dependent relatives under your wife, the dependent relative cannot be included in the amount calculation for the flat-amount cut of personal income tax for you; in other words, such person should be included in the amount calculation for the flat-amount cut of personal income tax for your wife.