

Student ID
0000-0000

For 2023 Application for (Change in) Exemption for Dependents of Employment Income Earner

Date submitted: 2023/04/01



Example

Please fill in your information.

Competent district director	Name of salary payer (name)	(Pronunciation (furigana)) Your name Donald Smith	Your date of birth 1973/1/1	If submitted, please mark "O"
Director	Corporate (individual) *To be filled in by the salary payer who received this application form.	Your individual number	Head of household Donald myself	
Mayor of municipality	Salary payer (address)	Your domicile or residence 0-0-0 Room000 Ookayama, Meguro-ku, Tokyo	Marital status <input checked="" type="radio"/> Married <input type="radio"/> Single	

You are not required to fill in below if you have no spouse qualified for withholding deduction, disabled spouse living in the same household or dependent relatives, and if you are not a disabled person, widow, single parent or working student.

Category or the like	(Pronunciation (furigana)) Name	Individual number		Elderly dependent relatives (born on or before Jan. 1 1954) Specified dependent relatives (born between Jan. 2, 2001 and Jan. 1, 2005)	Estimated income in 2023	Non-resident relative Fact that he/she lives in the same household (If applicable, please mark "O".)	Domicile or residence	Date of change and reason (Fill in if any change occurred in 2023) (The same shall apply heretofore.)
		Relationship with you	Date of birth					
A Spouse qualified for withholding deduction (Note 1)	マリスミス Mary Smith		1975 / 1 / 1		0 yen		1234 tsubame street, ...USA	
B Dependent relatives qualified for deduction (16 years of age or older) (born on or before Jan. 1, 2008)	ピーターズミス Peter Smith	son	2002 / 1 / 1	<input checked="" type="checkbox"/> Specified dependent relative	0 yen	<input checked="" type="checkbox"/> 16 years of age or older and under 30 years of age or 70 and above <input type="checkbox"/> Studying abroad <input type="checkbox"/> Disabled person <input type="checkbox"/> Payment of 380,000 yen or more	1234 tsubame street, ...USA	
				<input type="checkbox"/> Elderly parent living together or the like <input type="checkbox"/> Others <input type="checkbox"/> Specified dependent relative	yen	<input type="checkbox"/> 16 years of age or older and under 30 years of age or 70 and above <input type="checkbox"/> Studying abroad <input type="checkbox"/> Disabled person <input type="checkbox"/> Payment of 380,000 yen or more		
				<input type="checkbox"/> Elderly parent living together or the like <input type="checkbox"/> Others <input type="checkbox"/> Specified dependent relative	yen	<input type="checkbox"/> 16 years of age or older and under 30 years of age or 70 and above <input type="checkbox"/> Studying abroad <input type="checkbox"/> Disabled person <input type="checkbox"/> Payment of 380,000 yen or more		
				<input type="checkbox"/> Elderly parent living together or the like <input type="checkbox"/> Others <input type="checkbox"/> Specified dependent relative	yen	<input type="checkbox"/> 16 years of age or older and under 30 years of age or 70 and above <input type="checkbox"/> Studying abroad <input type="checkbox"/> Disabled person <input type="checkbox"/> Payment of 380,000 yen or more		
C Disabled person, widow, single parent or working	<input type="checkbox"/> Disabled person Classfication Applicable person Yourself Spouse living in the same household (Note 2) Dependent relatives <input type="checkbox"/> Disabled person <input type="checkbox"/> Special disabled person Special disabled person specification			<input type="checkbox"/> Widow <input type="checkbox"/> Single parent <input checked="" type="checkbox"/> Working student		Contents of a disabled person or working student (Read (8) of "2. Notes on describing this application" on the back side regarding how to describe this column.)		Date of change and reason
						Tokyo Institute of Technology, April 1, 2020 entrance 500,000 yen (earned income)		

◎ This application is to be submitted for tax deductions such as dependency exemption and/or deductions for disabled persons regarding your salary.
◎ This application needs to be submitted even if you have no spouse qualified for withholding deduction, disabled spouse living in the same household or dependent relatives.
◎ Even if you receive a salary from two salary payers or more, this application can be submitted to only one of them.
◎ Read "1. Notes on the application" or the like on the back side when describing this declaration.

IMPORTANT

Requirements for qualifying non-resident dependents have been revised and will take effect from January 2023.

If you claim tax exemptions for your non-resident dependents, you must verify that they receive remittances from you as financial support during the year AND that they meet one of the following conditions:

- ① Under age 30
- ② Age 70 or older
- ③ Studying abroad
- ④ Disabled
- ⑤ The amount of the remittances is JPY 380,000 or more per dependent

To verify their dependency status, you need to submit supporting documents.

Exemption for working students

→ In the case that your earned income is less than 1,300,000yen, and other income except for earned income is less than 100,000yen.

Date of birth	Name	Relationship with you	Domicile or residence	Date of change and reason
/ /				
/ /				

employment income earner to be submitted to the mayor of the municipality via the salary payer in accordance with Article 45-3-2 and Article 317-3-2 of the Local Tax Act.)

Date of birth	Domicile or residence	Non-exempted dependent relative living in overseas (If applicable, please mark "X".)	Estimated income in 2023(*)	Date of change and reason	"Estimated income in 2023" indicates the estimated amount of income excluding retirement income.	
/ /			yen			
/ /			yen			
Date of birth	Domicile or residence	Non-resident relative (If applicable, please mark "X".)	Estimated income in 2023(*)	Disabled person category	Date of change and reason	Widow or single parent
/ /		<input type="checkbox"/> Spouse <input type="checkbox"/> Under 30 years of age or 70 years of age or older <input type="checkbox"/> Disabled person	yen	<input type="checkbox"/> Studying abroad <input type="checkbox"/> Payment of 380,000 yen or more	<input type="checkbox"/> General <input type="checkbox"/> Special	<input type="checkbox"/> Widow <input type="checkbox"/> Single parent