

## INSTRUCTIONS

- This form is to claim (or update the status of) tax exemption for dependents including spouses and disabled persons.
- Submit **2019** form **if you changed** your address, dependents, or other relevant information in 2019 and have not yet notified the Human Resources Division.
- Submit **2020** form **regardless of whether or not you claim exemptions.**

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

Competent district director	Name of salary payer	(Pronunciation (furigana)) Your name	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 *To be filled in by the salary payer who received this application form.	Your individual number	Name of head of household Relationship	
Mayor of municipality	Location of salary payer (address)	Your domicile or residence (Postal code)	Marital status Married / Single	



Stamp your seal here.

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.

① A. Dependent Spouse

② B. Dependents (age 16 or older)

C. Exemption for disabled individuals, spouses, widows/widowers and working students

D. Relatives, etc., that other tax payers claim as a dependent

③ Dependents (under age 16)

Category or the like	(Pronunciation (furigana))	Individual number	Elderly dependents (born on or before Jan. 1, 1949)		Estimated income in 2018	Domicile or residence	Date of Change and reason Fill in if any change occurred in 2018 (The same shall apply hereinafter.)																				
			Specific dependents (born between Jan. 2, 1966 and Jan. 1, 2003)	Non-resident relatives				Fact that he/she lives in the same household																			
A Spouse covered by the withholding exemption (Note 1)																											
B Dependents covered by the exemption (16 years of age or older) (born on or before Jan. 1, 2003)	1																										
	2																										
	3																										
	4																										
C Persons with disabilities, widow, widower or working student	<input type="checkbox"/> Persons with disabilities <table border="1" style="font-size: x-small;"> <tr> <th>Classification</th> <th>Applicable person</th> <th>Yourself</th> <th>Spouse living in the same household (Note 2)</th> <th>Dependents</th> </tr> <tr> <td>Persons with disabilities</td> <td></td> <td></td> <td></td> <td>( )</td> </tr> <tr> <td>Persons with special disabilities</td> <td></td> <td></td> <td></td> <td>( )</td> </tr> <tr> <td>Persons with special disabilities living together</td> <td></td> <td></td> <td></td> <td>( )</td> </tr> </table>		Classification	Applicable person	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"/> Widower <input type="checkbox"/> Special widower <input type="checkbox"/> Widower <input type="checkbox"/> Working student				
	Classification	Applicable person	Yourself	Spouse living in the same household (Note 2)	Dependents																						
Persons with disabilities				( )																							
Persons with special disabilities				( )																							
Persons with special disabilities living together				( )																							
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 3,000,000 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 in 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 300,000 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		Date of change and reason																				
				/ /																							
				/ /																							
Other income earners who receive exemption Name Relationship with you Domicile or residence Date of change and reason																											
Matters related to inhabitants tax (Pronunciation (furigana)) 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																											
Dependents under 16 years of age (born on or after Jan. 2, 2003)		1			/ /		yes																				
		2			/ /		yes																				
		3			/ /		yes																				

© 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 the application.

④ Circle here if the dependent is a non-resident relative.

Estimated income

④ Total amount remitted during the tax year

- ① If your dependent is no longer qualified for an exemption, write his or her name and then cross it out to indicate the change in status.
- ② Please fill in the information on dependents aged 16 or older.
- ③ Please fill in the information on dependents under the age of 16.
- ④ If you claim a non-resident relative as a dependent, be sure to read the instructions from the National Tax Agency in order to submit the required documentation. ([http://www.nta.go.jp/publication/pamph/pdf/fuyo\\_en.pdf](http://www.nta.go.jp/publication/pamph/pdf/fuyo_en.pdf))