

Student ID  
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**For 2025 Application for (Change in) Exemption for Dependents of Employment Income Earner**

Date submitted:

2024 / 〇 / 〇

Competent district director	Name of salary payer (name)	(Pronunciation (furigana)) Your name Donald Smith		Your date of birth 1973/1/1
Director of tax office	*To be filled in by the salary payer who received this application form.		Head of household Donald	Relationship with you myself
Mayor of municipality	(address)	Your individual number	(Postal code ) Room O O O O Ookayama, Meguro-ku, Tokyo	Marital status Married / Single

Please fill in your information.

Submission of the application for (change in) exemption from dependents of employment income earner regarding secondary salary

If submitted,  
please mark "O".

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## Example

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, 1956)	Estimated income in 2025	Non-resident relative Fact that he/she lives in the same household (If applicable, please mark "○".)	Domicile or residence	Date of change and reason (Fill in if any change occurred in 2025) (The same shall apply hereinafter.)
		Relationship with you	Date of birth					
A Spouse qualified for withholding deduction (Note 1)	マリースミス Mary Smith		1975 / 1 / 1		0 yen		1234 science street, ...USA	
	ピーター スミス Peter Smith	son	2004 / 1 / 1	<input type="checkbox"/> Elderly parent living together or the like <input type="checkbox"/> Others <input checked="" type="checkbox"/> Specified dependent relative	0 yen	500,000yen	1234 science street, ...USA	
B Dependent relatives qualified for deduction (16 years of age or older)				<input type="checkbox"/> Elderly parent living together or the like <input type="checkbox"/> Others <input type="checkbox"/> Specified dependent relative				
				<input type="checkbox"/> Elderly parent living together or the like <input type="checkbox"/> Others <input type="checkbox"/> Specified dependent relative				
				<input type="checkbox"/> Elderly parent living together or the like <input type="checkbox"/> Others <input type="checkbox"/> Specified dependent relative				
				<input type="checkbox"/> Elderly parent living together or the like <input type="checkbox"/> Others <input type="checkbox"/> Specified dependent relative				
				Contents of a disabled person or working student (Read (B) of "2. Notes on describing this application" on the back side regarding how to describe this column.)				Date of change and reason
				Institute of Science Tokyo, October 1, 2024 entrance 400,000 yen (earned income)				
				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.				

- This application is to be submitted to receive deductions such as exemption for dependents and/or exemption for disabled persons regarding your salary, and if you receive salary from two salary payers or more, you can only submit this application to one of them.
- 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.
- 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.  
For details, please see the following website.

National Tax Agency:

[https://www.nta.go.jp/publication/pamph/gensen/gaikokugo/pdf/0022011-082\\_01.pdf](https://www.nta.go.jp/publication/pamph/gensen/gaikokugo/pdf/0022011-082_01.pdf)

With retirement allowance, etc Spouse/dependent relative	Date of birth	Domicile or residence	(If applicable, please mark "✓")	Date of change and reason
	/ /		<input type="checkbox"/> General <input type="checkbox"/> Special	<input type="checkbox"/> Widow <input type="checkbox"/> Single parent

(華語版)