Student ID ○○M○○○○○ For 2026 Application for (Change in) Exemption for Dependents of Employment Income Earner

Notes (e.g.,changes) Changing my address

Please fill in your information.

Example

Competent district director: Meguro

Name of salary payer (name): Institute of Science Tokyo

*To be filled in by the salary payer who received this application form.

(Pronunciation (furigana)) ドナルド スミス

Your name: Donald Smith

Your individual number:

Your date of birth: 1973/1/1

Head of household: Donald

Relationship with you: myself

Your domicile or residence: (Postal code ○○○ ○○○○) ○－○－○ Room○○○ Ookayama, Meguro-ku, Tokyo

Marital status: Married/Single

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If you have no relatives listed in the columns below and you yourself are not a disabled person, a widow, a single parent, or a working student, please fill in the above columns and submit them to your employer.

Category or the like	(Pronunciation (furigana)) Name	Individual number: Relationship with you	Individual number: Date of birth	Elderly dependent relatives (born on or before Jan. 1, 1957) / Specified dependent relatives (born between Jan. 2, 2004 and Jan. 1, 2008)	Estimated income in 2026	Non-resident relative (Note 1) 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 2026 (The same shall apply hereinafter.).)
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	
Relatives qualified for withholding deduction (16 years of age or older) (Note 2) 1	ピーター スミス / Peter Smith	son	2006 / 1 / 1	Elderly parent living together or the like / Others; Specified dependent relative / Specified relatives	0 yen	16 years of age or older and under 30 years of age or 70 and above / Studying abroad / Disabled person / Payment of 380,000 yen or more	1234 science street, ...USA	
2			/ /	Elderly parent living together or the like / Others; Specified dependent relative / Specified relatives	yen	16 years of age or older and under 30 years of age or 70 and above / Studying abroad / Disabled person / Payment of 380,000 yen or more		
B			/ /	Elderly parent living together or the like / Others; Specified dependent relative / Specified relatives	yen	16 years of age or older and under 30 years of age or 70 and above / Studying abroad / Disabled person / Payment of 380,000 yen or more		
			/ /	Elderly parent living together or the like / Others; Specified dependent relative / Specified relatives	yen	16 years of age or older and under 30 years of age or 70 and above / Studying abroad / Disabled person / Payment of 380,000 yen or more		

500,000yen

Contents of a disabled person or working student (Read (9) of "2. Notes on describing this application" on the back side regarding how to describe this column.) — Date of change and reason

Widow / Single parent / Working student

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 1,630,000yen, and other income except for earned income is less than 100,000yen.

Domicile or residence	Other workers who receive deductions: Name	Relationship with you	Domicile or residence	Date of change and reason

of dependents, etc. for 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.)

	Relationship with you	Date of birth	Domicile or residence	Non-exempted dependent relative living in overseas (If applicable, please mark "○".)	Estimated income in 2026(*)	Date of change and reason
		/ /			yen	
		/ /			yen	

(*)"Estimated income in 2026" indicates the estimated amount of income excluding retirement income.

Spouse/ dependent relatives/ specified relatives with retirement allowance, etc.	(Pronunciation (furigana)) Name	Individual number	Relationship with you	Date of birth	Domicile or residence	Non-resident relative (If applicable, please mark "○".)	Estimated income in 2026(*)	Disabled person category	Date of change and reason	Widow or single parent
				/ /		Spouse / Under 30 years of age or 70years of age or older / Disabled person / Studying abroad / Payment of 380,000 yen or more	yen	General / Special		Widow / Single parent

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