For 2021 Application for (Change in) Exemption for Dependents of Employment Income Earner

扶

Competent district director	Name of salary payer (name)		(Pronunciation (*furigana*)) Your name		Your date of birth		Submission of the application for (change in) exemption for dependents of employment income earner regarding secondary salary
Director of tax office	Corporate (individual) number of salary payer	*To be filled in by the salary payer who received this application form.	Your individual number		Head of household		If submitted, put "○" below.
					Relationship with you		
Mayor of municipality	Location of salary payer (address)		Your domicile or residence	(Postal code -)	Marital status	Married / 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.

To be exempted from the primary salary

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, 1952) / Specified dependent relatives (born between Jan. 2, 1999 and Jan. 1, 2003)	Estimated income in 2021 / Non-resident relative	Estimated income in 2021 / Fact that he/she lives in the same household	Domicile or residence	Date of change and reason (Fill in if any change occurred in 2021 (The same shall apply hereinafter.).)
A	Spouse qualified for withholding deduction (Note 1)			/ /		yen			
B	Dependent relatives qualified for deduction (16 years of age or older) (born on or before Jan. 1, 2006) 1			/ /	☐ Elderly parent living together or the like ☐ Others ☐ Specified dependent relative	yen			
	2			/ /	☐ Elderly parent living together or the like ☐ Others ☐ Specified dependent relative	yen			
	3			/ /	☐ Elderly parent living together or the like ☐ Others ☐ Specified dependent relative	yen			
	4			/ /	☐ Elderly parent living together or the like ☐ Others ☐ Specified dependent relative	yen			

C Disabled person, widow, single parent or working student

☐ Disabled person

Classification / Applicable person	Yourself	Spouse living in the same household (Note 2)	Dependent relatives
Disabled person			( )
Special disabled person			( )
Special disabled person living together			( )

☐ Widow ☐ Single parent ☐ Working student

Check the applicable items and/or boxes, and fill in the number of dependent relatives in parentheses.

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

(Note) 1. A spouse qualified for withholding deduction 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 shares the same household with the worker (limited to those whose estimated income is 9,000,000 yen or less in 2021) and has estimated income of 950,000 yen or less in 2021.
2. A spouse living in the same household is a spouse who shares the same household with the worker (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 480,000 yen or less in 2021.

D	Name	Relationship with you	Date of birth	Domicile or residence	Other workers who receive deductions: Name	Relationship with you	Domicile or residence	Date of change and reason
Dependent relatives or the like declared for tax deduction by other workers			/ /					
			/ /					

○ Matters related to inhabitants tax

(This column is also used to fill in for Declaration for Dependent Relatives of Salaried Worker that is required to submit to the mayor of municipality via the salary payer pursuant to Article 45-3(2) and Article 317-3(2) of the Local Tax Act.)

	(Pronunciation) Name	Individual number	Relationship with you	Date of birth	Domicile or residence	Non-exempted dependent relative living in overseas	Estimated income in 2021	Date of change and reason
Dependent relatives under 16 years of age (born on or after Jan. 2, 2006)	1			/ /			yen	
	2			/ /			yen	
	3			/ /			yen	

◎ 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.**

（英語版）

Attach here Withholding Record, Certificates of Working Student, Documents Concerning Relatives and/or Documents Concerning Remittances

1. Notes on the application

(1) Submit this application to the salary payer by the day before you receive the first salary in 2021.
(2) If any change occurs in the contents described in this application after submission, either submit an application of change or amend the concerned item in this application.
(3) If you had been employed and obtained new employment before the end of the year, attach a withholding record or the like issued by the previous employer. If you changed the secondary salary to the primary one before the end of the year, attach a withholding record or the like issued by the primary salary payer before the change.
(4) If you receive a salary from two employers or more and a salary from one employer cannot cover all amounts of spousal (special) deduction, which is applied to a spouse qualified for withholding deduction, dependency exemption and deduction for disabled persons, you can divide a spouse qualified for withholding deduction and dependent relatives qualified for deduction and submit "Application for (change in) exemption for dependents of employment income earner regarding secondary salary" to other salary payers.
(5) At year-end tax adjustment, if you apply for basic exemption or spouse (special) deduction, it is required to prepare and submit "Application of Basic Exemption of Employment Income Earner" or "Application for Exemption for Spouse of Employment Income Earner," in which necessary items are described, to the salary payer by the day before you receive the last salary in 2021.
(6) If any relatives set forth below are non-residents (Note 1), attach "Documents Concerning Relatives" (Note 2) regarding the relatives to this application.
 a. Dependent relatives qualified for dependency exemption or deduction for disabled persons
 b. A spouse who is qualified for withholding deduction
 c. A spouse who lives in the same household and is qualified for deduction for disabled persons
 Further, if dependency exemption or deduction for disabled persons is applied regarding relatives who fall under a. and c. above at year-end tax adjustment, prepare an application of dependency exemption or the like which describes the fact that the relatives live in the same household (e.g. remittance amounts or the like), and submit it attaching "Documents Concerning Remittances (Note 3) by the day before you receive the last salary in 2021. Otherwise, add remittance amounts or the like in "Fact that he/she lives in the same household" or "Contents of a disabled person or working student" of this application and submit it attaching "Documents Concerning Remittances." Note that, if spousal (special) deduction is applied regarding a spouse who falls under b. above, you need to submit "Application for Exemption for Spouse of Employment Income Earner" in which the fact that the spouse lives in the same household with you is described, attaching "Documents Concerning Remittances."
 If the "Documents Concerning Relatives" and "Documents Concerning Remittances" are written in foreign languages, you need to attach their translations.
 (Note) 1. "Non-residents" are persons who possess no address in Japan and have continuously had no residence in Japan for one year or more.
 2. "Documents Concerning Relatives" are the documents mentioned in i) or ii) below and are to prove that the non-residents are your relatives.
 i) Copies of family registers with the history of resident records and other documents issued by Japan or local public entities, as well as the copies of the relatives' passports
 ii) Documents issued by foreign governments or the local public entities of foreign countries, which describe the relatives' names, birthdates and domicile or residence
 3. "Documents Concerning Remittances" are the documents mentioned below and are to clarify that you paid each non-resident relative for living or educational expenses as needed.
 i) The documents of financial institutions or their copies, which clarify that you paid the relatives through exchange transactions conducted by the financial institutions
 ii) The documents of credit card companies or their copies, which clarify that the relatives purchased goods or the like using credit cards issued by the credit card companies and that the relatives received amounts equivalent to the purchases from you

2. Notes on describing this application

(1) In "Your individual number" and "Individual number," it is necessary to describe the individual numbers of you, a spouse qualified for withholding deduction, dependent relatives qualified for deduction or dependent relatives under 16 years of age. However, if certain requirements are met, you may not need to describe individual numbers. Check with the salary payer.
(2) In "Corporate (individual) number of salary payer," the salary payer who receives this application describes its corporate or individual number.
(3) "Primary salary" means a salary received from the salary payer to whom you submitted this application, and "Secondary salary" means a salary received from other salary payers.
(4) If dependent relatives qualified for deduction are elderly parents living together, check the box of "Elderly parent living together or the like" in "Elderly dependent relatives." If they are elderly dependent relatives other than elderly parents living together, check the box of "Others."
 Also, if dependent relatives qualified for deduction are specified dependent relatives, check the box of "Specified dependent relative."
(5) In "Estimated income in 2021," fill in an amount after subtracting necessary expenses or the like from a revenue amount. In this case, if the type of income is salary, the amount of salary income shall be an amount after subtracting salary income deductions (550,000 yen if, for example, a revenue amount is less than 1,619,000 yen (a revenue amount shall be the maximum)) from a revenue amount.
 With regard to nontaxable pension for surviving family, interest to which divided taxation at the source of income is applied, dividends on listed shares which you chose not to file tax returns or the like, these shall not be included in the base income to determine spouse qualified for withholding deduction and dependent relatives, etc.
(6) If a spouse qualified for withholding deduction or dependent relatives qualified for deduction are non-residents, put a circle in "Non-resident relative."
(7) In "Fact that he/she lives in the same household," describe the total amount remitted or the like to the relatives in 2021 at year-end tax adjustment if the dependent relatives qualified for deduction are non-residents.
(8) In Contents of a disabled person or working student, describe the following matters:
 a. Disabled persons (special disabled persons): Describe the facts that the persons fall under disabled persons (special disabled persons) such as the condition of disabilities, the type of disability certificate and the date of issuance, or the level of disability (disability grade). If the person is a spouse living in the same household or dependent relatives, also describe the person's name (whether living together or not in the case of special disabled persons), individual numbers (Note), domicile or residence, date of birth, relationship with you and estimated income in 2021 (except the person's name, you may omit to describe matters described in "Spouse qualified for withholding deduction", "Dependent relatives qualified for deduction" or "Matters related to inhabitants tax").
 Also, if the said spouse living in the same household or dependent relatives are non-residents, describe as such, as well as the total amount remitted to the spouse living in the same household or dependent relatives in 2021 (describe the total amount of remittances or the like at year-end tax adjustment).
 (Note) If certain requirements are met, you may not need to describe individual numbers. Check with the salary payer.
 b. Working student: Describe the name of school, the date of entrance, and the type of income and its estimated amount in 2021.
 (Note) You are not required to fill in the above if you are a widow or single parent.
(9) If there are two workers or more in your household, your dependent relatives or the like (i.e. a spouse qualified for deduction, dependent relatives qualified for deduction, a disabled spouse living in the same household, or dependent relatives under 16 years of age) can be declared as other workers' dependents, or they can be divided within the household. In such cases, describe the names or the like of the dependent relatives in "D."
(10) In "Matters related to inhabitants tax," describe matters about persons who are dependent relatives and under 16 years of age (persons born on or after Jan. 2, 2006). If the persons fall under non-exempted dependent relatives living in overseas (persons under 16 years of age out of dependent relatives who do not have a domicile in Japan), put a circle in "Non-exempted dependent relative living in overseas." If you put a circle there, you may be asked to submit Documents Concerning Relatives and Documents Concerning Remittances to the municipality of your domicile by Mar. 15, 2022.
 (Note) If you have any queries regarding "Matters related to inhabitants tax," contact your municipality.

3. Definitions of dependent relatives or the like

[1) Spouse living in the same household] 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 worker (i.e. the person who submits this application) and whose estimated income in 2021 is 480,000 yen or less (1,030,000 yen or less in case of salary revenues only)

[2) Spouse qualified for deduction] The spouse living in the same household mentioned in 1), who is the spouse of the worker having an estimated income of 10,000,000 yen or less in 2021

[3) Spouse qualified for withholding deduction] 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 worker having an estimated income of 9,000,000 yen or less in 2021 and whose estimated income in 2021 is 950,000 yen or less (1,500,000 yen or less in case of salary revenues only)
(Note) A married couple cannot mutually claim deduction related to spouse qualified for withholding deduction.

[4) Dependent relatives] Relatives (except a spouse and those who receive a salary as a family employee of a blue return taxpayer or who are white return taxpayers), foster children defined by the Child Welfare Act or elderly persons defined as requiring nursing by the Social Welfare Act, who live in the same household with the worker and whose estimated income in 2021 is 480,000 yen or less

[5) Dependent relatives qualified for deduction] The dependent relatives mentioned in 4), who are 16 years of age or older (born on or before Jan. 1, 2006)

[6) Specified dependent relatives] The dependent relatives qualified for deduction mentioned in 5), who are 19 years of age or older and under 23 years of age (born between Jan. 2, 1999 and Jan. 1, 2003)

[7) Elderly dependent relatives] The dependent relatives qualified for deduction mentioned in 5), who are 70 years of age or older (born on or before Jan. 1, 1952)

[8) Elderly parents living together] The elderly dependent relatives mentioned in 7), who are the lineal ascendants of the worker or his/her spouse, and constantly live with the worker or his/her spouse

[9) Disabled persons (special disabled persons)] The worker himself/herself, his/her spouse living in the same household mentioned in 1) or dependent relatives mentioned in 4), who fall under one of the followings:
a. Persons who constantly lack the capacity to appreciate their situation due to mental disability are to be "special disabled persons" without any exceptions.
b. Persons who are determined as mentally retarded by a mental health professional are to be "special disabled persons" if determined that their mental retardation is severe.
c. Persons who receive a health and welfare certificate with mental disabilities are to be "special disabled persons" if the disability grade is 1.
d. Persons who are stated as having physical disabilities in a physical disabilities certificate are to be "special disabled persons" if the disability grade is 1 or 2.
e. Persons who receive the certificate of wounded and sick retired soldiers are to be "special disabled persons" if the severity of disabilities falls under the "special symptoms" through the "symptoms No. 3" stipulated in Table 2 of Annexed Table 1 of the Pension Act.
f. Persons who are certified by the Ministry of Health, Labour and Welfare based on the provision of the Act concerning relief for the survivors of atomic bombs are to be "special disabled persons" without any exceptions.
g. Persons who are constantly bedridden and require complex care are to be "special disabled persons" without any exceptions.
h. Persons who have mental and physical disabilities and are 65 years of age or older (born on or before Jan. 1, 1957), and certified as having disabilities equivalent to a., b. or d. by the mayor of a municipality, the head of a special ward or a welfare office director are to be special disabled persons, if having disabilities as severe as special disabled persons, in a., b. or d.

[10) Special disabled persons living together] The spouse living in the same household mentioned in 1) or the dependent relatives mentioned in 4), who are special disabled persons constantly living with the worker, his/her spouse or the worker's other relatives living in the same household as worker

[11) Widow] The worker herself, among persons who falls under any of the followings, whose estimated income in 2021 is 5,000,000 yen or less (6,777,778 yen or less in case of salary revenues only) and who does not have a person deemed as being in the situation similar to a marital relationship (excluding persons who fall under single parents mentioned in 12)):
a. Person who divorced from her husband, remains unmarried since then and has dependent relatives mentioned in 4).
b. Bereaved wife who remains unmarried or a person whose husband is missing.

[12) Single parent] The worker himself/herself who is a single parent, among persons who falls under all of the followings, whose estimated income in 2021 is 5,000,000 yen or less and who does not have a person deemed as being in the situation similar to a marital relationship:
a. Person who is unmarried or whose spouse is missing.
b. Person who has a child living in the same household (limited to a child whose estimated amount of all incomes in 2021 is 480,000 yen or less excluding other persons who are spouse living in the same household mentioned in 1) or who are treated as dependent relatives mentioned in 4).)

[13) Working student] The worker himself/herself, who falls under all of the followings:
a. You are the student of a college, high school or the like, the student of a (special) vocational school that satisfies certain requirements or the trainee of a vocational training corporation that conducts accredited vocational training.
 (Note) If you are the student of a (special) vocational school or the trainee of a vocational training corporation, attach the copy of a certification issued by the Ministry of Education, Culture, Sports, Science and Technology or the Ministry of Health, Labour and Welfare, as well as a certificate issued by the school head or the representative of the vocational training corporation.
b. You have a business income, salary income, retirement income or miscellaneous income (referred to as "a salary income or the like" hereinafter) based on your labor.
c. Your estimated income in 2021 is 750,000 yen or less (1,300,000 yen or less in case of salary revenues only), and of which an income other than a salary income or the like is 100,000 yen or less.