

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



Competent district director	Name of salary payer (name)	(Pronunciation (furigana))	Your date of birth	Submission of the application for change in exemption for dependents of employment income earner regarding secondary salary (If submitted, please mark "O".)	
Director of tax office	Corporate (individual) number of salary payer	Your name	Head of household		
Mayor of municipality	Location of salary payer (address)	Your individual number	Relationship with you		
		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.

Category or the like	(Pronunciation (furigana)) Name	Individual number		Elderly dependent relatives (born on or before Jan. 1, 1956)	Specified dependent relatives (born between Jan. 2, 2003 and Jan. 1, 2007)	Estimated income in 2025	Non-resident relative	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				Fact that he/she lives in the same household (If applicable, please mark "O".)																						
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, 2010)	1	/ /		/ /		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																					
		2	/ /		/ /		yen	<input type="checkbox"/> Elderly parent living together or the like <input type="checkbox"/> Others <input type="checkbox"/> Specified dependent relative																					
		3	/ /		/ /		yen	<input type="checkbox"/> Elderly parent living together or the like <input type="checkbox"/> Others <input type="checkbox"/> Specified dependent relative																					
		4	/ /		/ /		yen	<input type="checkbox"/> Elderly parent living together or the like <input type="checkbox"/> Others <input type="checkbox"/> Specified dependent relative																					
C	Disabled person, widow, single parent or working student	<input type="checkbox"/> Disabled person <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 20%;">Applicable person</th> <th style="width: 20%;">Yourself</th> <th style="width: 20%;">Spouse living in the same household (Note 2)</th> <th style="width: 20%;">Dependent relatives</th> </tr> <tr> <td>Classification</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Disabled person</td> <td></td> <td></td> <td style="text-align: center;">()</td> </tr> <tr> <td>Special disabled person</td> <td></td> <td></td> <td style="text-align: center;">()</td> </tr> <tr> <td>Special disabled person living together</td> <td></td> <td></td> <td style="text-align: center;">()</td> </tr> </table>		Applicable person	Yourself	Spouse living in the same household (Note 2)	Dependent relatives	Classification				Disabled person			()	Special disabled person			()	Special disabled person living together			()	<input type="checkbox"/> Widower <input type="checkbox"/> Single parent <input type="checkbox"/> Working student		Contents of a disabled person or working student (read (3) of "2. Notes on describing this application" on the back side regarding how to describe this column.) (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 2024) and has estimated income of 950,000 yen or less in 2025. 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 2025.			
Applicable person	Yourself	Spouse living in the same household (Note 2)	Dependent relatives																										
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Disabled person			()																										
Special disabled person			()																										
Special disabled person living together			()																										

◎ 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 on 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.

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

○ Matters related to inhabitants tax (This section also serves as the section for the declaration 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.)

Dependent relatives under 16 years of age (born on or after Jan. 2, 2010)	(Pronunciation (furigana)) Name	Individual number	Relationship with you	Date of birth	Domicile or residence	Non-exempted dependent relative living in overseas (If applicable, please mark "O".)	Estimated income in 2025(¥)	Date of change and reason	(*) Estimated income in 2025* indicates the estimated amount of income excluding retirement income.	
1				/ /			yen			
2				/ /			yen			
With retirement allowance, etc Spouse/dependent relative	(Pronunciation (furigana)) Name	Individual number	Relationship with you	Date of birth	Domicile or residence	Non-resident relative (If applicable, please mark "O".) <input type="checkbox"/> Spouse <input type="checkbox"/> Under 30 years of age or 70 years of age or older <input type="checkbox"/> Disabled person <input type="checkbox"/> Studying abroad <input type="checkbox"/> Payment of 380,000 yen or more	Estimated income in 2025(¥)	Disabled person category <input type="checkbox"/> General <input type="checkbox"/> Special	Date of change and reason	Widow or single parent <input type="checkbox"/> Widow <input type="checkbox"/> Single parent

1. Notes on the application

- (1) Submit this application to the salary payer by the day before you receive the first salary in 2025.
- (2) If the matters to be described in this application have not changed from the matters described in the application submitted via the payer of the salary in the 2024, you may submit a return stating that "there is no change" instead of matters to be described (refer to as a "simplified application" hereinafter). When submitting the simplified application, refer to how to fill out the simplified application (example) on the website of the National Tax Agency.
- (3) 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.
- (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 2025.

2. Notes on describing this application

- (1) If you submit this application as a simplified application, describe "Your name," Your domicile or residence" and "Your individual number" and write in the margin that there has been no change from the content described in the application submitted in the previous year.
- (2) In "Your individual number" and "Individual number," it is necessary to describe the individual numbers (My Number) of you, a spouse qualified for withholding deduction, dependent relatives qualified for deduction, dependent relatives under 16 years of age, or a spouse or dependent relatives with retirement allowance, etc. However, if certain requirements are met, you may not need to describe individual numbers (My Number). Check with the salary payer.
- (3) In "Corporate (individual) number of salary payer," the salary payer who receives this application describes its corporate or individual number.
- (4) "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.
- (5) 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."
- (6) In "Estimated income in 2025," 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.
- (7) If a spouse qualified for withholding deduction or dependent relatives qualified for deduction are non-residents, put a circle in "Non-resident relative."^(Note)
In addition, if the dependent relative qualified for deduction is a non-resident and the non-resident is 16 years of age or older and younger than 30 years of age or 70 years of age or older, check "16 years of age or older and younger than 30 years of age or 70 years of age or older" in the "Non-resident relative" box. If the non-resident is 30 years of age or older and younger than 70 years of age and meets certain requirements (4 [5] b (c) right), check the applicable box in the "Non-resident relative" for "Studying abroad", "Disabled person" or "Payment of 380,000 yen or more". (If more than one item applies, check one of them.)
(Note) A "Non-residents" are persons who possess no address in Japan and have continuously had no residence in Japan for one year or more.
- (8) In "Fact that he/she lives in the same household," describe the total amount remitted or the like to the relatives in 2025 at year-end tax adjustment if the dependent relatives qualified for deduction are non-residents.
- (9) 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 (My Number)^(Note), domicile or residence, date of birth, relationship with you and estimated income in 2025 (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 2025 (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 (My Number). 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 2025.
(Note) You are not required to fill in the above if you are a widow or single parent.
- (10) 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."
- (11) The "Matters related to inhabitants tax" should be filled in if you have (1) dependent relatives who are under 16 years of age, (2) a spouse with retirement allowance, etc. (limited to the allowances subject to income tax withholding, the same applies to (1) below) (limited to those whose estimated income excluding the retirement allowance, etc. is 1,330,000 yen or less) or dependent relatives with retirement allowance, etc., or (3) a widow or single parent (limited to the cases where the widow or the single parent has a dependent relative who has retirement allowance, etc.). (For inhabitants tax purposes, the amount of retirement income is not included in the amount of income for the requirement of dependents, etc.) For dependents relatives under 16 years of age who receive payment of retirement allowance, etc., if the estimated amount of income, including retirement income, exceeds 480,000 yen, do not describe "Dependents relatives under 16 years of age", but describe only "With retirement allowance, etc. Spouse/dependent relative" If "Non-exempted dependent relative living in overseas" or "Non-resident relative" is indicated, you may be asked to submit the confirmation materials under 3 (2) below to the municipality of your domicile by Mar. 16, 2026. If you have any questions about the "Matters related to inhabitants tax", please contact the municipality of your domicile.

3. Attached document

- (1) 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.
- (2) For details of the procedures such as required attachments when the relatives listed below are non-residents, refer to "For Those Applying for an Exemption for Dependents, etc. with Regard to Non-resident Relatives" posted on the website of the National Tax Agency.
 - a. Dependent relatives qualified for dependency exemption or deduction for disabled persons *For Those Applying for an Exemption for Dependents, etc.
 - b. A spouse who is qualified for withholding deduction with Regard to Non-resident Relatives"
 - c. A spouse who lives in the same household and is qualified for deduction for disabled persons
- (3) If you are the student of a (limited to students of special training schools or miscellaneous schools, or trainees of vocational training corporations) 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.



4. 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 2025 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 2025
[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 2025 and whose estimated income in 2025 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 2025 is 480,000 yen or less
[5] Dependent relatives qualified for deduction The dependent relatives mentioned in 4), persons who fall under each of the following categories according to the following classification. a. If the dependent relatives is a resident, persons who are 16 years of age or older (born on or before Jan. 1, 2010) b. If the dependent relatives is a non-resident, persons who fall under any of the following. (a) Persons 16 years of age or older and under 30 years of age (born between Jan. 2, 1996 and Jan. 1, 2010) (b) Persons 70 years of age or older (persons born on or before Jan. 1, 1956) (c) Persons 30 years of age or older and under 70 years of age (those born between Jan. 2, 1956 and Jan. 1, 1996), and "no longer have a domicile or residence in Japan due to studying abroad," "disabled persons," or "persons who received from you more than 380,000 yen to cover living or educational expenses during 2025".
[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, 2003 and Jan. 1, 2007)
[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, 1956)
[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, 1961), 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 2025 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 2025 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 2025 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. 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 2025 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.