

For Those Applying for an Exemption for Dependents with regard to Non-resident Relatives

Due to 2015 tax revision, the following documents must be submitted or presented when you are applying for an exemption for dependents with regard to non-resident relatives. This tax revision is applied for salary paid on or after January 1, 2016.

Kinship

Documents which verify non-resident relatives are your relatives and show name, date of birth, address or domicile and relation of the non-resident relatives.

(i.e. family register, birth certificate, marriage certificate, and so)

※Original should be submitted or presented

※Japanese translation is required when above documents are written in foreign language.

Remittance

Documents which prove payments you made to non-resident relatives in the year for their living or education expenses. Either ① or ② should be submitted.

①A copy of the foreign remittance request form

...It should clarify the remittance is made during the year.

②Credit card statement

...It should be the statement of the credit card issued under contract between you and the credit card company for the use by non-resident relatives and its payment is to be made by you (so-called family card). It should cover the year to which the credit card usage dates belong.

※A copy of above ① or ② is accepted.

※If you have more than one dependent, you must submit the above documents individually. Lump-sum remittance or cash payment to representing dependent is not accepted.

If you cannot submit or present above documents, application for an exemption for dependents will be denied.

For the dependents under 16 years old, above documents should also be submitted or presented.

If you cannot submit or present above documents, you cannot apply for tax-free limited system.