

## 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.**