

## For Those Applying for an Exemption for Dependents, etc. with Regard to Non-resident Relatives

National Tax Agency, June 2025

With respect to withholding at source for salary, etc. or the year-end tax adjustment, if the resident who receives salary, etc. applies for an exemption for dependents, etc. (an exemption for dependents or spouses, a special exemption for spouses, a special exemption for specified relatives <sup>(Note 1)</sup> or an exemption for the disabled) with regard to his/her non-resident relatives, such resident is required to submit or present “Documents concerning relatives”, “Documents concerning visa for studying abroad”, “Documents concerning remittances” or “380,000 yen remittance documents” for the concerned relatives to the payer of the salary, etc.

### 《Documents required for confirmation of an exemption for dependents》

| Category of age, etc. of non-resident relative                                  |                                                                                                                 | Necessary documents when submitting Application for Exemption for Dependents, etc.      | Necessary documents when submitting year-end tax adjustment |
|---------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------|-------------------------------------------------------------|
| 16 years of age or older and under 30 years of age or 70 years of age and above |                                                                                                                 | “Documents concerning relatives”                                                        | “Documents concerning remittances”                          |
| 30 years of age or older and under 70 years of age                              | (1) Persons no longer have a domicile or residence in Japan due to studying abroad                              | “Documents concerning relatives” and<br>“Documents concerning Visa for studying abroad” | “Documents concerning remittances”                          |
|                                                                                 | (2) Disabled person                                                                                             | “Documents concerning relatives”                                                        | “Documents concerning remittances”                          |
|                                                                                 | (3) Persons who received from you more than 380,000 yen to cover living or educational expenses during the year | “Documents concerning relatives”                                                        | “380,000 yen remittance documents”                          |
|                                                                                 | (Other than (1) to (3) above)                                                                                   | (Not qualified for exemption for dependents)                                            |                                                             |

### 《Documents required for confirmation of an exemption for spouses, a special exemption for spouses, a special exemption for specified relatives or an exemption for disabled persons》

| Exemption to be applied for                                   | Necessary documents when submitting Application for Exemption for Dependents, etc.                                     | Necessary documents when submitting year-end tax adjustment                                    |
|---------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------|
| Exemption for spouses, special exemption for spouses          | “Documents concerning relatives”<br>* Exemption is applicable only for the spouses qualified for withholding deduction | “Documents concerning relatives” and<br>“Documents concerning remittances” <sup>(Note 2)</sup> |
| Special exemption for specified relatives <sup>(Note 1)</sup> | “Documents concerning relatives”<br>* Exemption is applicable only for the                                             | “Documents concerning relatives” and<br>“Documents concerning                                  |

|                            |                                               |                                    |
|----------------------------|-----------------------------------------------|------------------------------------|
|                            | relatives qualified for withholding deduction | remittances” (Note 2)              |
| Exemption for the disabled | “Documents concerning relatives”              | “Documents concerning remittances” |

(Note) 1. “Special Exemption for Specified Relatives” applies to income tax in 2025 and thereafter. Note that for income tax in 2025, this exemption will be reflected at the year-end adjustment to be conducted in December 2025.

2. These verification documents must be submitted or presented when submitting the “Application for Exemption for Spouses, etc.” or the “Application for Special Exemption for Specified Relatives” at the time of year-end tax adjustment.

If “Documents concerning relatives” pertaining to the non-resident relatives have been already submitted or presented to the salary payer, etc. when submitting an “Application for Exemption for Dependents, etc.”, the “Documents concerning relatives” are not required to be submitted or presented to the salary payer, etc. when the “Application for Exemption for Spouses, etc.” or the “Application for Special Exemption for Specified Relatives” is submitted.

If the resident applies for an exemption for dependents, etc. with regard to his/her non-resident relatives at the time of tax return, the resident is required to attach “Documents concerning relatives”, “Documents concerning visa for studying abroad”, “Documents concerning remittances” or “380,000 yen remittance documents” to the tax return forms or present such documents when submitting the tax return forms, unless such documents have already been submitted or presented to the salary payer and exemption for dependents, etc. has already been applied at the year-end tax adjustment.

### ◎ What are “Documents concerning relatives”?

“Documents concerning relatives” refers to any of the documents listed in (1) and (2) below (Japanese translation is also required) that proves that the non-resident relatives concerned are your relatives.

- (1) A copy of the supplementary family register or any other document issued by the Japanese government or a local government as well as a copy of the non-resident relatives’ passport
- (2) A document issued by a foreign government or a foreign local government (limited to the documents showing the name, date of birth and address or domicile of the non-resident relatives)

- (Note) 1 Documents issued by a foreign government or a foreign local government include a transcript of the family register, birth certificate and marriage certificate.
- 2 If a single document does not show all of the name, date of birth and address or domicile of the non-resident relatives or cannot prove that the non-resident relatives are your relatives, you are required to prove such matters by combining multiple documents.
- 3 Original documents concerning relatives must be submitted or presented, except for a copy of the passport of non-resident relatives.
- 4 For non-resident relatives who are under 16 years of age (dependent relatives not eligible for exemption for dependents), documents concerning relatives and documents concerning remittances must be submitted or presented to be eligible for exemption for disabled persons.
- 5 The resident may apply for an exemption for dependents, etc. with regard to his/her relatives by consanguinity within the sixth degree, a spouse and relatives by affinity within the third degree.

### ◎ What are “Documents concerning visa for studying abroad”?

“Documents concerning visa for studying abroad” means either of the following documents (1) or (2) (Japanese translation is also required) issued by a foreign government or municipality that certifies that the non-resident relative no longer has a domicile or residence in Japan due to his/her residence in a foreign country with a status equivalent to that of a student in that foreign country.

- (1) A copy of a document similar to a visa in a foreign country
- (2) A copy of a document equivalent to a resident card in a foreign country

### ◎ What are “Documents concerning remittances”?

“Documents concerning remittances” refer to the following documents (Japanese translation is also required), which prove payments you made to non-resident relatives in the year for their living or education expenses:

- (1) Documents issued by a financial institution that prove payments you made to non-resident relatives through exchange transactions of the financial institution or a copy of such documents; and
- (2) Documents issued by a credit card company that prove that non-resident relatives have used a card issued by the credit card company for purchasing products or service and thereby have received or will receive from you the amount equivalent to the amount spent with the credit card or a copy of such document.
- (3) A documents of an electronic payment instruments service provider (including issue electronic payment instruments of a certain type of banks or funds transfer service providers) , or their copies, which clarify that you paid to a non-resident relative by electronic payment instruments service providers.

(Note) 1. Documents concerning remittances include the documents listed below.

Please note that if you provide non-resident relatives with living expenses, etc. in cash through your acquaintance in which case a document concerning remittance does not exist, you can't apply for an exemption for dependents, etc.

(i) A copy of the foreign remittance request form

\* It must be a copy of the foreign remittance request form for a remittance(s) made during the year.

(ii) Credit card statement

\*1 A credit card statement means a statement of the credit card issued under contract between you and the credit card company for the use of credit card by a non-resident relative and the payment of the amount spent by you (so-called family card). In this case, the statement is treated as a document concerning remittance for the non-resident relative who is the holder of such family card.

\*2 Credit card statements are treated as documents concerning remittance for the year to which the credit card usage date belongs.

(iii) A copy of the request form when requesting the overseas transfer of electronic payment instruments to an electronic payment instruments service provider.

\*1 "Electronic payment instruments service provider" means a person who is registered by the Prime Minister as a service provider of electronic payment instruments, such as buying and selling electronic payment instruments or exchanging electronic payment instruments for other electronic payment instruments. In addition, "electronic payment instruments" means so-called stable coins that are issued at a price linked to the value of legal tender and promise redemption at the same amount as the issue price, and a property value which can be transferred by using an electronic data processing system as listed in Article 2, Paragraph (5) of the Payment Services Act as having characteristics equivalent to these.

\*2 The request form needs to be a copy of the request form that transferred the electronic payment instruments out of the country in the year in which it was made.

2. When applying for an exemption for dependents, etc. regarding two or more non-resident relatives, remittances need to be made to each of such relative.

For example, if your spouse and child are non-resident relatives and you remit the entire amount of living expenses to your spouse, the documents relating to such remittance are treated as documents concerning remittance for the spouse but not for the child.

3. With respect to documents concerning remittances, you are required to submit or present all documents relating to the remittances made during the year in which an exemption for dependents, etc. is applied.

However, if remittances, etc. are made to the same non-resident relative more than three times in a year, you are required to submit a statement describing certain matters and submit or present the documents concerning remittance for the first and last remittance made to the non-resident relative in the year and thereby may omit submitting or presenting documents concerning remittances for other remittances.

In this case, you need to store the documents concerning remittances whose submission or presentation has been omitted.

4. For non-resident relatives who are under 16 years of age (dependent relatives not eligible for exemption for dependents), documents concerning relatives and documents concerning remittances must be submitted or presented to be eligible for exemption for disabled persons.

## © What are “380,000 yen remittance documents”?

“380,000 yen remittance document” refers to a document, among the “documents concerning remittances” that clearly states that the total amount of payment from you to the non-resident is 380,000 yen or more in that year.

(Note) As for “380,000 yen remittance documents”, all documents of remittance, etc. for the year for which you apply for the exemption for dependents must be submitted or presented.

However, if remittances, etc. are made to the same non-resident relative more than three times in a year, you are required to submit a statement describing certain matters and submit or present the documents concerning remittance for the first and last remittance made to the non-resident relative in the year and thereby may omit submitting or presenting documents concerning remittances for other remittances.

If the total amount of remittance, etc. related to the “documents concerning remittance for the first and last remittance made to the non-resident relative in the year” is less than 380,000 yen, in addition to the “documents concerning remittance for the first and last remittance made to the non-resident relative in the year”, you are required to submit or present documents that clearly show that the total amount of remittance to the non-resident relative in the year is 380,000 yen or more (For example, if the total amount of remittance, etc. related to the “documents concerning remittance for the first and last remittance made to the non-resident relative in the year” is 300,000 yen, in addition to these documents, you must submit documents that clearly show the remittance(s) of 80,000 yen (380,000 yen - 300,000 yen) or more.

You are also required to retain any 380,000 yen remittance documents that you omitted to submit or present.

\* This leaflet has been prepared on the basis of income tax laws and regulations in force as of June 1, 2025.