

Example

Fill the competent district director, etc. in the locations, etc. of the salary payer and the head of municipality for your address and residence, etc.

Salary payer receiving this declaration should add its individual or corporate number.

Depending on certain requirements, it may be unnecessary to fill individual number.

Fill a circle sign here when you are receiving salaries from more than two employers and have already submitted "Declaration of Tax Exemption related to Salary from Secondary Source" to the other salary

2018 Declaration of Tax Exemption for Salaried Employees

Director of Tax Office	Name of salary payer (full name)	* To be filled by the salary payer receiving this declaration.		Your individual number (My Number)	[Seal]	Your date of birth	Full name of head of the	Relationship to you	Yes	No
Head of municipality	Location (address) of salary payer			Your address or residence	(Zip code)					of Tax related to secondary source

Fill your individual number.

Relatives who do not have address in Japan and have been non-residents in Japan for more than one year.

【Qualified Spouse for Deduction at the Source】
 A person that falls under the category of a qualified spouse for deduction at the source refers to a person that shares the same livelihood (excluding a person that receives any earnings as a family employee of a taxpayer that is filing a blue tax return) as you (limited to those with an estimated amount of income of 9 million yen or less for 2018), whose estimated amount of income for 2018 is 0.85 million yen or less.

In the column [A], enter the name of the qualified spouse for deduction at the source, etc..
 * If having a person that falls under the category of qualified spouse for deduction at the source does not apply to you, it is unnecessary to fill in column

Category, etc.	(Phonetic transcriptions in katakana) Name	Individual number		Qualified spouse for tax deduction over 70 or aged dependent relatives (born before January 1, 1949)	Specified dependent relatives born between January 2, 1996 and January 1, 2000	Estimated income in 2018		Address or residence	Change date and reason(s) Fill in when there was a change in 2018 (the same
		Relationship to you	Date of birth			Relative who is a non-resident	Facts that he/she depends on you for his/her livelihood		
A	Qualified spouse for tax deduction						yen		
B	Qualified dependent relatives for tax deduction (16 years old or more) (born before January 1, 2002)	1							
		2							
		3							

Fill the individual numbers of qualified spouse and dependent relatives.

Fill a circle sign here when qualified dependent relative is between 19 and 22 years old (born between January 2, 1996 and January 1, 2000).

Fill circle sign when qualified spouse or dependent relative is a non-resident (document(s) to prove kinship is required).

【Qualified Spouse for Deduction at the Source】
 A person whose estimated amount of income exceeds 0.85 million yen will not fall under the category of a qualified spouse for deduction at the source.
【Qualified Dependents for Deduction】
 Persons whose estimated amount of income exceeds 0.38 million yen will not fall under the category of a qualified dependent for deduction.

(Reference)
 ① The relation between the revenue from salaries, etc. and the income in the case where the revenue is only from the employment income (concrete example) will be as per the table below.

Revenue from salaries, etc.	Income
11,200,000 yen	9,000,000 yen
1,500,000 yen	850,000 yen
1,030,000 yen	380,000 yen

② The relation between the revenue from public pensions, etc., and the income in the case where the revenue is only from the miscellaneous income that relates to public pensions, etc. (concrete example) will be as per the table below.

	Revenue from public pensions, etc.	Income
Under 60 years of age	1,633,334 yen	850,000 yen
	1,080,000 yen	380,000 yen
65 years of age or more	2,050,000 yen	850,000 yen
	1,580,000 yen	380,000 yen

Fill here only for qualified dependent relatives aged 16 years old or more (born before January 1, 2003).

Circle the appropriate one when qualified dependent relative is 70 years old or more (born before January 1, 1949).
 (1) When the person is the lineal ascendant of you or your spouse and is living together in a normal state = "Aged parents, etc. living together"
 (2) The person is other than (1) = "Other"

【Spouse Sharing the Same Livelihood】
 A person that falls under the category of a spouse sharing the same livelihood refers to a person that shares the same livelihood (excluding a person that receives any earnings as a family employee of a taxpayer that is filing a blue tax return) with you and whose estimated amount of income for 2018 is 0.38 million yen or less. If the spouse sharing the same livelihood falls under the category of persons with disabilities, check the corresponding column.

Dependent relatives aged under 16 years old (born after January 2, 2003) are also qualified.

For 2 to 5, circle the appropriate one when you fall under one of the categories of widow, widower, or working student.

When you (or another person) fall under one of the categories of disabled, widow, widower, or working student, fill details and name of the person.

○ Matters related to inhabitant tax

Matters related to inhabitant tax	(Phonetic transcriptions in katakana) Name	Individual number	Relationship to you	Date of birth	Address or residence	Non-qualified dependent relatives living overseas	Estimated income in 2018	Change date and reason(s)
Dependent relatives under 16 years old (born after January 2, 2003)	1			Heisei . .				
	2			ei . .				
	3			ei . .				

Fill dependent relatives aged under 16 years old (born after January 2, 2003).

Dependent relatives who do not have address in Japan

© The column "Dependent relatives under 16 years old" is also used as the column of declaration for dependent relatives of salaried employees, which is required to be submitted to the head of relevant municipality via salary payer, pursuant to Article 45-3(2), items 1 and 2 and Article 317-3(2), items 1 and 2 of the Local Tax Act.