

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

If the resident applies for an exemption for dependents (an exemption for dependents or spouses, a special exemption for spouses or an exemption for the disabled) for his/her non-resident relatives regarding municipal tax and prefectural tax for FY 2017 and subsequent fiscal years, the resident is required to submit “Documents concerning relatives” and “Documents concerning remittances”. However, if the resident has already submitted or presented the documents to the salary payer or filed a tax return, it is unnecessary to submit again.

● **What are “Documents concerning relatives”?**

“Documents concerning relatives” refer to either of the documents listed in (1) and (2) which proves that the non-resident relatives concerned are your relatives (Japanese translation is also required):

- (1) A copy of the supplementary family register or any other document issued by 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)

(Important Points)

- Documents issued by a foreign government or a foreign local government include such as a transcript of the family register, birth certificate and marriage certificate.
- If name, date of birth and address or domicile of the non-resident relatives are not contained in a single document, or the document cannot prove that the non-resident relatives are your relatives, you are required to prove such matters by combining multiple documents.
- The resident may apply for an exemption for dependents, etc. of his/her relatives who are by consanguinity within the sixth degree, a spouse and relatives by affinity within the third degree.

*Examples of combination of required documents

Children	Filer’s Parents	Filer’s Grandparents	Filer’s Siblings
<ul style="list-style-type: none"> ➤ Birth certificate of the child 	<ul style="list-style-type: none"> ➤ Birth certificate of the filer 	<ul style="list-style-type: none"> ➤ Birth certificate of the filer ➤ Birth certificate of the mother or father 	<ul style="list-style-type: none"> ➤ Birth certificate of the filer ➤ Birth certificate of the sibling
Spouse	Parents of Spouse	Grandparents of Spouse	Siblings of Spouse
<ul style="list-style-type: none"> ➤ Marriage certificate of the filer 	<ul style="list-style-type: none"> ➤ Marriage certificate of the filer ➤ Birth certificate of the spouse 	<ul style="list-style-type: none"> ➤ Marriage certificate of the filer ➤ Birth certificate of the spouse ➤ Birth certificate of the mother or father of spouse 	<ul style="list-style-type: none"> ➤ Marriage certificate of the filer ➤ Birth certificate of the spouse ➤ Birth certificate of the spouse’s sibling

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 or their copies that prove you made remittance to non-resident relatives through exchange transactions of the financial institution
- (2) Documents issued by a credit card company or their copies that prove that non-resident relatives have made payment of products and services by using a card issued by the credit card company which regarded as having received or will receive equivalent amount from you.

(Important Points)

- Documents concerning remittances are as listed below.

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

- (1) 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.

- (2) Credit card statement

*1 Credit card statement is a statement of credit card issued by the credit card company which you are under contract for non-resident relatives to use (so called family credit card) and the payment of the card will be on you. In this case, the statement is treated as a document concerning remittance for the non-resident relative who is the holder of such family credit card.

*2 Credit card statements are treated as documents concerning remittance for the year which the credit card is used.

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

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 related to such remittance are treated as documents concerning remittance for the spouse but not for the child.

- Regarding the documents concerning remittances, you are required to submit or present all documents related to the remittances made during the year in which an exemption for dependents, etc. is applied.

However, if remittances are made to the same non-resident relative more than three times a year, submission/presentation of document related to the first and the last remittance made to the non-resident relative in the year and a statement describing certain matters would substitute submission/presentation of documents regarding other remittance made in the same year.

In this case, you need to keep the documents concerning remittances which submission or presentation were unnecessary

This leaflet has been prepared on the basis of income tax laws and regulations in force as of October 1, 2015.