

In accordance with taxation reforms enacted in 2015 FY, those reporting tax exemptions for dependents living abroad are required to submit

“Documents concerning relatives” and “Documents concerning remittances.” In the case that either set of documents are filled out in a language other than Japanese, the applicant is required to submit a Japanese translation.

※ From 2017 FY, this will also be required when reporting individual inhabitant tax.

◎ “Documents concerning relatives”

“Documents concerning relatives” refers to the documents listed under ① or ② which prove that the individual living abroad is a relative of the family of the applicant.

① Documents A and B (required to submit both A and B)

- A A copy of the supplementary family register or any other document issued by the Japanese government or local government that proves the dependent living abroad is a relative of the family of the applicant
- B Copy of passport of dependent living abroad

② A document issued by a foreign government or a foreign local government that proves the dependent living abroad is a relative of the family of the applicant (document must indicate name, date of birth, and address of dependent living abroad)

◎ “Documents concerning remittances”

“Documents concerning remittances” refers to the following documents which prove the payments made and allowances given to cover living and/or education expenses of dependent living abroad. **(Required for each applicable year and for each dependent)**

- ① Documents issued by a financial institution that clearly indicate payments made and allowances given to dependents living abroad (copy is acceptable)
- ② Documents (or copy) issued by a credit card company that prove that purchases made with credit card used by dependent living abroad are covered by applicant (Family Card)

※If there are multiple dependents living abroad, applicant must submit “Documents concerning remittances” for each individual dependent.

Ex: If remittances are made to a single bank account to cover a spouse and child’s living expenses, only “Documents concerning remittances” as they pertain to the spouse are required.

※Please note that one cannot apply for an exemption for a dependent if one is not in possession of “Documents concerning relatives” and “Documents concerning remittances.”

Review on Tax exemptions for Dependents Living Outside Japan
(From FY2024 onward)

In accordance with taxation reforms, requirements for the dependents outside Japan who are eligible for deduction will be applied more strictly, and from FY2024 onward, those between 30 years or older and 69 years or younger will not be eligible unless one of the three conditions below are met.

1. Dependents who have become non-residents of Japan due to studying abroad
2. Non-resident dependent has become a person with disability
3. Non-resident dependent receives living and education expense of JPY 380,000 or more in the applicable year from the resident taxpayer.

| Age of dependents living abroad | 16 ~29 | 30~69 | 70 or older |
|---------------------------------|------------|-----------------|-------------|
| Tax exemption | Applicable | Not Applicable* | Applicable |

※ Excluded for those 1 ~ 3 above

Dependents living outside Japan who are not eligible for deduction as above will not be applied for per capita portion of individual resident tax, tax exemption limit for income-based tax, and reduced rate for per capita portion of individual resident tax as well.