

## Note for those applying for exemption for dependents, etc., for relatives living outside Japan

Taxation Division, Residents Affairs Department, Ota City

Regarding the Special Ward Tax/Metropolitan Inhabitant Tax(hereinafter referred to as “Resident Tax”) from FY2026 (earning of 2025) onward, to avail tax deductions for dependent (deduction for dependents, deduction for spouse, special deduction, special deduction for specified relatives or spouse and deduction for persons with disabilities) for the relatives who are residents outside Japan (hereinafter referred to as “Overseas Residents”), or having relatives who are Overseas Residents under the age of 16 and/or a spouse living in the same household, it is required to submit or present the documents pertaining to relatives as follows: “Document(s) Concerning Relatives”, “Document(s) such as International Student Visa etc.”, “Document(s) Concerning Remittances”, and “Document(s) Proving Remittance of 380,000 yen”, together with the resident tax declaration form.

However, the said documents are not required in case they are submitted or presented to the payer of the salaries upon tax withholding or year-end adjustment of the salaries.

### 《Confirmation document related to dependent tax deduction》

Age classification of relatives who are Overseas Residents		Required documents for resident tax declaration
16 to 29 yrs. old or over 70		Document(s) concerning relatives, Document(s) concerning remittances
30 to 69 yrs. old	① a person no longer has address nor temporary residence in Japan due to studying abroad	Document(s) concerning relatives, Document(s) such as international student visa etc., Document(s) concerning remittances
	② a person with disabilities	Document(s) concerning relatives, Document(s) concerning remittances
	③ a person receiving 380,000 yen or more in the year as living or educational expense from you	Document(s) concerning relatives, Document(s) proving remittance of 380,000 yen
	(a person who is not applicable any of above ① to ③)	(Dependent tax deduction is not applicable)

《Confirmation document related to spouse tax deduction, spouse special tax deduction, special deduction for specified relatives or disabled dependent tax deduction and confirmation document for those under 16 years old and a spouse sharing living expense and income》

It is required to submit or present “Document(s) concerning relatives” and “Document(s) concerning remittances”.

### ◎ What is “Document(s) Concerning Relatives”?

“Document(s) Concerning Relatives” signifies either the following (1) or (2) which certify that the relative who is an Overseas Resident is your relative (Japanese translation is also required).

- (1) In case the relative(s) who is an Overseas Resident is a Japanese national  
Document(s) issued by Japanese government or local government unit such as “Copy of the family register attachment”, and a passport copy of the relative(s) who is an Overseas Resident.
- (2) In case the relative(s) who is an Overseas Resident is not a Japanese national  
Document(s) issued by a foreign government or foreign local government unit which states the full name, birthdate, address / temporary address of the relative(s) who is an Overseas Resident.

#### 【Major points to note】

1. Document(s) issued by a foreign government or foreign local government unit includes a certified copy of family register, birth certificate and marriage certificate, for instance.
2. In case all of the required information (i.e. full name, birthdate, address / temporary address of the relative who is an Overseas Resident) are not stated in one document, or the document does not certify that his /her is your relative, then you need to prove these by presenting several documents.
3. The original “Document(s) Concerning Relatives” is required to be submitted or presented, except passport copy of the relative(s) who is an Overseas Resident.
4. Eligible relatives for the tax deduction for dependent etc. are as following: Blood relatives within the 6th degree, spouse, and in-laws within the 3rd degree.

### ◎ What is “Document(s) such as International Student Visa etc.”?

“Document(s) such as International Student Visa etc.” signifies either of the following (1) or (2) document issued by a foreign government or local government unit which proves the relative who is an Overseas Resident no longer has address nor temporary address in Japan for staying in the country with an international student visa or its equivalent (Japanese translation is also required).

- (1) Photocopy of the foreign visa document or its equivalent

(2) Photocopy of the foreign residence card or its equivalent

◎ What is “Document(s) Concerning Remittances”?

“Document(s) Concerning Remittances” signifies either of the following (1) or (2) document which clarifies that you have paid living or educational expenses for the relative who is an Overseas Resident of that year (Japanese translation is also required).

- (1) Original or photocopy of the documents issued by a financial institution, which clearly show that you made payment to the relative who is an Overseas Resident through a foreign exchange transaction conducted by the financial institution.
- (2) Original or photocopy of the documents issued by a credit card issuing company, which clearly show that the relative who is an Overseas Resident received or would receive certain amount of money from you equivalent to the cost of the purchase of goods or payment for consumed services which the relative made through the card issued by the credit card issuing company.
- (3) Documents or copies thereof from Electronic Payment Service Providers (including certain banks or fund transfer service providers that issue electronic payment methods) that demonstrate that you have made a payment to a non-resident relative through the transfer of electronic payment conducted by such Electronic Payment Service Providers.

【Major points to note】

1. “Document(s) Concerning Remittances” include the following (1) and (2), for instance. Please note that in case you ask an acquaintance to give cash to the relative who is an Overseas Resident as living expenses on behalf of you, the tax deduction for dependents etc. is not applicable as you do not have “Document(s) Concerning Remittances”.

(1) Client copy of Application for remittance

\* The client copy of Application for remittance must be for the year.

(2) Credit card usage statement

\* Credit card usage statement signifies the one which contract with the credit card issuing company is made by you in order for a relative who is an Overseas Resident to use and you pay the bill (i.e. Family credit card). In this case, the usage statement is deemed as the Document Concerning Remittances for the relative holding the Family credit card who is an Overseas Resident.

\* Credit card usage statement is treated as Documents Concerning Remittances for the year the transaction date of the credit card belongs to.

(3) Copy of the request form when requesting Electronic Payment Service Providers to transfer electronic payment Abroad

\* The term "Electronic Payment Service Provider" refers to those who engage in transactions involving electronic payment method, such as buying and selling or exchanging items through other electronic payment method, and those who are registered by the Prime Minister. Additionally, "electronic payment method" refer to assets that can be transferred using an electronic information processing system as listed in Article 2, Paragraph 5 of the Payment Services Act, which include, among so-called stablecoins, those issued at a value linked to the value of legal tender and promised to be redeemed at an amount equal to the issuance price, as well as those having similar characteristics.

\* The request form must be a copy of the request form used for the transfer of electronic payment abroad made in that year

2. In case of availing tax deduction for more than 2 dependent relatives who are Overseas Residents, remittances must be made to each relative.

For example, when your spouse and son / daughter are the relatives who are Overseas Residents and you make remittance only to the spouse to cover their living expenses, the Documents Concerning Remittances are available for the spouse but not for the son / daughter.

3. Regarding the “Document(s) Concerning Remittances”, all of the remittance documents for the year availing the tax deduction for dependent etc. are required to submit or present.

However, if the declarant makes remittance to the same relative who is an Overseas Resident 3 times or more in a year, such declarant is allowed to submit a list where certain items are stated and submit or present the Documents Concerning Remittances which prove the first and last remittance in the year to the said relative who is an Overseas Resident together with the list, instead of submitting or presenting all the Documents Concerning Remittances. Please note that in this case the declarant needs to keep the Documents Concerning Remittances that were omitted to submit or present.

### ◎What is “Document(s) Proving Remittance of 380,000 yen”?

“Document(s) Proving Remittance of 380,000 yen” signifies the document(s) proving that the total amount of your remittance to each of the relative who is an Overseas Resident in the year is 380,000 yen or more, among the “Document(s) Concerning Remittances”.

#### 【Major points to note】

With regards to “Document(s) Proving Remittance of 380,000 yen”, it is required to submit or present all the documents related to the remittance made in the year which you wish to avail the dependent tax deduction for. However, if the declarant makes remittance to a relative who is an Overseas Resident 3 times or more in a year, such declarant is allowed to submit a list where certain items are stated and submit or present the document(s) proving the first and last remittance in the year to the said relative who is an Overseas Resident instead of submitting or presenting all the documents of remittance.

In this case, if the total amount shown in the “document(s) proving the first and last remittance” is less than 380,000 yen, the declarant is required to submit or present the document(s) with which the total amount of the remittance to the relative who is an Overseas Resident in the year is 380,000 yen or more in addition to this “document(s) proving the first and last remittance in the year” (ex. If the total amount shown in the “document(s) proving the first and last remittance in the year” is 300,000 yen, the declarant is required to submit or present other document proving the remittance sent is 80,000 yen or more (380,000 yen minus 300,000 yen)).

Please note that the declarant needs to keep the “Document(s) Proving Remittance of 380,000 yen” which you omit to submit or present.

This leaflet was made based on the provisions of local tax related laws as of January 1, 2026.