

## **How to Apply for Exemptions for Dependent Relatives Living Overseas**

In order to apply for residence tax exemptions for dependents living overseas, you are required to submit or present the following documents when filing your tax return.

\*If you have already submitted or presented the following documents to your employer and/or pension payer, you may not be required to present or attach these documents (for example, if you submitted them to your employer upon employment or for year-end adjustment (年末調整)).

**For any documents except for passports that are not in Japanese, you must submit a written translation in addition to the original document.**

### 1. Document(s) showing familial relationship

- A document issued by a foreign national government or foreign local government showing your familial relationship (must include names, dates of births, and their address).

**OR**

- Both a copy of the data page of their passport and an officially issued copy of: the appendix of your family register (showing your familial relationship and their residence overseas), a resident record, or an equivalent document.

### 2. Document(s) showing transfer of funds (provide at least 1 for each dependent)

- A document showing that you sent money to the dependent through a financial institution (e.g. a money transfer request form) during the previous year (e.g. during 2023 if you are filing for 2024 residence tax).

**OR**

- A document showing that during the previous year, the dependent purchased goods via credit card, and that they received an equivalent amount of money from you (Example: a credit card statement for a "family credit card"\*).

\* The credit card statement must be for a credit card contracted between you and a credit card issuing company for the use of the family member living overseas (i.e. a "family credit card"), and the payments must be made by you.

### 3. Student visa or other document showing that the dependent is studying abroad (if applicable)

### 4. Disability certificate/handbook/ID of the dependent (if applicable)

#### **Eligibility for exemptions**

In order for dependents to be eligible for exemptions, they must meet both requirements a) and b) as outlined below.

a) Income requirement: There are limits on a dependent's annual income for them to be eligible for deductions. Please consult the Kobe City Municipal Residence Tax Division for details.

b) Age and other requirements:

- Spouses may be eligible regardless of their age. Please submit documents 1 and 2.
- Relatives who are under 30 years old or over 70 years old may be eligible. Please submit documents 1 and 2.
- Relatives who are between the ages of 30 and 69 are not eligible unless:
  - They left Japan to study abroad. Please submit documents 1, 2, and 3.

- They have a disability. Please submit documents 1, 2, and 4.
- You sent over 380,000 JPY to them during the previous year for living expenses or educational fees. Please submit documents 1 and 2. (The total amount of funds shown in 2 must be over 380,000 JPY per dependent for them to be eligible.)

**Disclaimer: This English translation is for reference purposes only. If there are any discrepancies between the original Japanese version and the English translation, the original Japanese version will always prevail.**