

**Example Entry 1**

**For the 2023 Application for (Change in) Exemption for Dependents of Employment Income Earner**

All candidates must fill in the following fields

**ALL candidates** are required to submit this document, even if they do not have a spouse or dependents, as we will use it for your tax declaration. **(Candidates whose starting date is January 1, 2024 are not required to submit the form this time.)**  
 You must submit this form to JSPS even if you have already submitted one to another salary payer this year.

\*Ask your nearest tax office if you have questions on its contents when filling out this form.

[For your reference] (National tax agency Website)  
[https://www.nta.go.jp/taxes/tetsuzuki/shinsei/annai/gensen/pdf/r05\\_01\\_en.pdf](https://www.nta.go.jp/taxes/tetsuzuki/shinsei/annai/gensen/pdf/r05_01_en.pdf)  
<https://www.nta.go.jp/taxes/shiraberu/shirabekata/9200.htm>

**All candidates must fill in these fields**

- ①「あなたの氏名」(Your name)・・・Fill in your name stated in [registration of the name recorded in your family register] field in your application form
- ②「世帯主」(Head of household)・・・If you are the head of household, fill in your name in the [世帯主] field and “本人 (you)” in the [続柄 (Relationship to you)] field.  
If the head of household is not you, fill in both his/her name and the relationship to you.
- ③「あなたの住所」(Your residence)・・・Fill in your registered address in Japan on April 1, 2023.
- ④配偶者の有無 (Marital status)・・・Fill in “有” (Married)/ “無” (Single)

DO NOT enter yours or your family member’s Individual number(s) (マイナンバー) in this form. We will ask you to submit the information on your Individual number later.

**Fill in the following fields if applicable**

- (See P.2 to find out the details)
- A** I have a spouse qualified for withholding deduction
- B** I have dependent relative(s) (16 years of age or older)
- C** I am qualified as a working student/widow/single parent  
 Either me or my spouse/dependents are qualified as “handicapped persons”

**Fill in the following field if applicable**

- Matters related to municipal tax**
- I have dependent relative(s) under 16 years of age

[FY your fellowship starts] 採用年度: 令和 5 資格: PD  
 [Application No.] 年度受付番号: 202309999 令和 5 年分 給与所得者の扶養控除等 (異動) 申告書

[Fellowship category] ジョン スミス [Date of birth] 平 3 年 10 月 8 日  
 Your name: John Smith [Head of household] John Smith  
 [Relationship to you] [Marital status] 本人 有

あなたの個人番号 (your residence) 東京都千代田区麹町 5-3-1  
 あなたの住所又は居所 東京都〇〇区1-2-3

区分等	[In Katakana] [Name]	個人番号	[Date of birth]	令和 5 年中の所得の見積額	非居住者である親族	住所又は居所	異動月日及び事由	
A 源泉控除対象配偶者 (注1)	ジェーン スミス Jane Smith	記載不要	平 3 · 10 · 8	[Estimated income in 2023] 3 2 万 円	<input type="checkbox"/> 生計を一にする事実	同居 (residing together)		
B 控除対象扶養親族 (16歳以上) (平20.1.1以降生)	1	記載不要	記載不要	記載不要	<input type="checkbox"/> 同居親等 <input type="checkbox"/> その他			
	2	記載不要	記載不要	記載不要	<input type="checkbox"/> 同居親等 <input type="checkbox"/> その他			
	3	記載不要	記載不要	記載不要	<input type="checkbox"/> 同居親等 <input type="checkbox"/> その他			
	4	記載不要	記載不要	記載不要	<input type="checkbox"/> 同居親等 <input type="checkbox"/> その他			
C 障害者、遺族、ひとり親又は勤労学生	<input type="checkbox"/> 障害者							
D 他の所得者が扶養控除を受ける扶養親族等	氏名	続柄	生年月日	住所又は居所	氏名	続柄	住所又は居所	異動月日及び事由
16歳未満の扶養親族 (平20.1.2以降生)	1	記載不要	記載不要	記載不要				
退職手当等を受給する配偶者・扶養親族	氏名	個人番号						

Dependent relatives of under 16 entered here cannot be the dependents of other family members.

Write “0” if your dependent has no estimated income in 2023.

You do not need to sign this form.

Be sure to preserve an original filled-out copy of this form.

# If applicable

## A Spouse qualified for withholding deduction

A spouse (except one who receives a salary as a family employee of a blue-form taxpayer or who is a white-form taxpayer) who lives in your same household and whose estimated income in 2023 is 950,000 yen or less.  
In the "Estimated income in 2023" field, fill in an amount after subtracting the salary income deduction of 550,000 yen from the total amount of income.

区分等 源泉控除 対象配偶者 (注1)	(フリガナ) 氏名	個人番号		令和5年中の 所得の見積額	非居住者である親族 生計を一にする事実	住所又は居所	異動月日及び事由 (令和5年中に異動があった 場合に記載してください。 (以下同です。))
		あなたの続柄	生年月日				
		記載不要	記載不要	円			

Be sure to confirm that your spouse's estimated income in 2023 is 950,000 yen or less.

For Those Applying for an Exemption for Dependents, etc. with Regard to Non-resident Relatives, please refer to the following link.

<https://www.nta.go.jp/publication/pamph/gensen/gaikokugo/02.htm>  
[https://www.nta.go.jp/publication/pamph/gensen/gaikokugo/pdf/0022011-082\\_01.pdf](https://www.nta.go.jp/publication/pamph/gensen/gaikokugo/pdf/0022011-082_01.pdf)

## B Dependent relatives qualified for a deduction

主たる給与から控除を受ける B 扶養親族 (16歳以上) (平20.1.1以前生)	1	記載不要	記載不要	記載不要	<input type="checkbox"/> 同居老親等 <input type="checkbox"/> その他	円	<input type="checkbox"/> 16歳以上30歳未満又は70歳以上 <input type="checkbox"/> 留学 <input type="checkbox"/> 障害者 <input type="checkbox"/> 38万円以上の支払
	2	記載不要	記載不要	記載不要	<input type="checkbox"/> 同居老親等 <input type="checkbox"/> その他	円	<input type="checkbox"/> 16歳以上30歳未満又は70歳以上 <input type="checkbox"/> 留学 <input type="checkbox"/> 障害者 <input type="checkbox"/> 38万円以上の支払
	3	記載不要	記載不要	記載不要	<input type="checkbox"/> 同居老親等 <input type="checkbox"/> その他	円	<input type="checkbox"/> 16歳以上30歳未満又は70歳以上 <input type="checkbox"/> 留学 <input type="checkbox"/> 障害者 <input type="checkbox"/> 38万円以上の支払
	4	記載不要	記載不要	記載不要	<input type="checkbox"/> 同居老親等 <input type="checkbox"/> その他	円	<input type="checkbox"/> 16歳以上30歳未満又は70歳以上 <input type="checkbox"/> 留学 <input type="checkbox"/> 障害者 <input type="checkbox"/> 38万円以上の支払

The dependents enter here cannot be the dependents of other family members.

Be sure to confirm that the estimated income in 2023 of your dependent relative(s) is 480,000 yen or less.

\* The income of your dependent relatives is calculated differently if they receive a public pension. Ask your nearest tax office if you have questions.

## C Handicapped, widow, single parent or working student

\*Ask your nearest tax office if you need to confirm the qualification for handicapped, widow, single parent, or working student under Japanese tax rules.

障害者、寡婦、ひとり親又は 勤労学生 C	<input type="checkbox"/> 障害者	区分	該当者	本人	同一生計 配偶者(注2)	扶養親族	<input type="checkbox"/> 寡婦	障害者又は勤労学生の内容(この欄の記載に当たっては、裏面の「2 記載についてのご注意」の8をお読みください。) <b>Describe the situation of your being handicapped or a working student</b> (注1) 障害者(障害者認定書)と、所得(令和5年中の所得の見積額)が90万円以下の人に限り、月と生計を一にする配偶者(青 支払を受ける人及び白色事業専従者を除きます。)、で、令和5年中の所得の見積額が95万円以下の人をいいます。 2 同一生計配偶者とは、所得者と生計を一にする配偶者(青色事業専従者として給与の支払を受ける人及び白色事業専従者を除 所得の見積額が48万円以下の人をいいます。
	<input type="checkbox"/> ひとり親	一般の障害者				(A)		
	<input type="checkbox"/> 勤労学生	特別障害者				(A)		
		同居特別障害者				(A)		

You must fill in this field if you are claiming a deduction for being handicapped or being a working student.



- Q1 Who should I write as my 世帯主 (head of household)?  
A →Enter your head of household as stated in your family register.
- Q2 I'm residing overseas at the moment so which postal address should I write?  
A →Please use your last registered address just before leaving Japan.
- Q3 Am I qualified as "working student"?  
A →People with an estimated income of 750,000 yen or less are qualified as working students.  
DC fellows who meet the following conditions are qualified as working students:  
-have applied for the handling of "研究遂行経費" ("Research Expenses"; as 30% of their allowance stipends is non-taxable)  
-have total income not counting JSPS fellowship allowance stipends of 40,000 yen or less during the period from January to December 2023