

Example Entry 1

For the 2022 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, 2023 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/r03_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, 2022.
- 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]

[Fellowship category]

[Application No.]

[Spouse qualified for withholding deduction]

[Dependent relatives qualified for deduction (16 years of age or older)]

[Handicapped/widow/single parent/working student]

[Matters related to municipal tax]

[Dependent relatives under 16 years of age]

採用年度: 令和 4 年
 資格: PD
 交付番号: 202209999

令和 4 年分 給与所得者の扶養控除等 (異動) 申告書

Panel review section 書面合審査区分: 人文学

扶

あなたに課税控除対象配偶者、障害者に該当する同一世帯親等及び扶養親族がなく、かつ、あなたが障害者、寡妇、ひとり親又は勤労学生のいずれにも該当しない場合には、以下の各欄に記入する必要はありません。

区分等	氏名	あなたの続柄	生年月日	収入推定額 (2022年)	住所	異動月日及び事由
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 2・11 6	32万 円	同居 (residing together)	
主たる親から控除を受ける 控除対象扶養親族 (16歳以上) (平19.1.2以後生)	1	記載不要	記載不要	記載不要	同親等親等 その他	
	2	記載不要	記載不要	記載不要	同居者親等 その他	
	3	記載不要	記載不要	記載不要	同居者親等 その他	
	4	記載不要	記載不要	記載不要	同居者親等 その他	
障害者、寡妇、ひとり親又は勤労学生	16歳未満の扶養親族 (平19.1.2以後生) 1 記載不要 2 記載不要 3 記載不要					

他の所得者が控除を受ける扶養親族等

16歳未満の扶養親族 (平19.1.2以後生)

Write “0” if your dependent has no estimated income in 2022.

※個人番号の提供については別途依頼しますので、本申告書に「個人番号(あなた、源泉控除対象配偶者又は控除対象扶養親族(16歳以上)、16歳未満の扶養親族)」を記入する必要はありません。

You do not need to sign this form.

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

If applicable

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 2022 is 950,000 yen or less.
In the "Estimated income in 2022" field, fill in an amount after subtracting the salary income deduction of 550,000 yen from the total amount of income.

A

区分等	(フリガナ)氏名	個人番号		令和4年中の所得の見積額 (平成11以降生)	住所又は居所	異動月日及び事由 (令和4年中に異動があった場合に記録してください(以下同じです。))
		あなたの続柄	生年月日			
源泉控除 A 対象配偶者 (注1)		記載不要	記載不要	記載不要	円	

Be sure to confirm that your spouse's estimated income in 2022 is 950,000 yen or less.

Dependent relatives qualified for a deduction

B

区分	氏名	個人番号		令和4年中の所得の見積額 (平成11以降生)	住所又は居所	異動月日及び事由 (令和4年中に異動があった場合に記録してください(以下同じです。))
		あなたの続柄	生年月日			
1		記載不要	記載不要	記載不要	円	
B 控除対象 扶養親族 (16歳以上 (平成18.1.1以降生))		<input type="checkbox"/> 同居老親等 その他		円		
		<input type="checkbox"/> 同居老親等 その他		円		
		<input type="checkbox"/> 特定扶養親族		円		
		<input type="checkbox"/> 同居老親等 その他		円		
4		記載不要	記載不要	記載不要	円	

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

If your dependent relatives who qualify for a deduction are elderly parents, mark an applicable check box.

Be sure to confirm that the estimated income in 2022 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.

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.

C

区分	氏名	本人	同一生計 配偶者(注2)	扶養親族	備考	異動月日及び事由
障害者、寡婦、 ひとり親又は 勤労学生					<input type="checkbox"/> ひとり親 <input type="checkbox"/> 勤労学生	

Describe the situation of your being handicapped or a working student

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 2022

