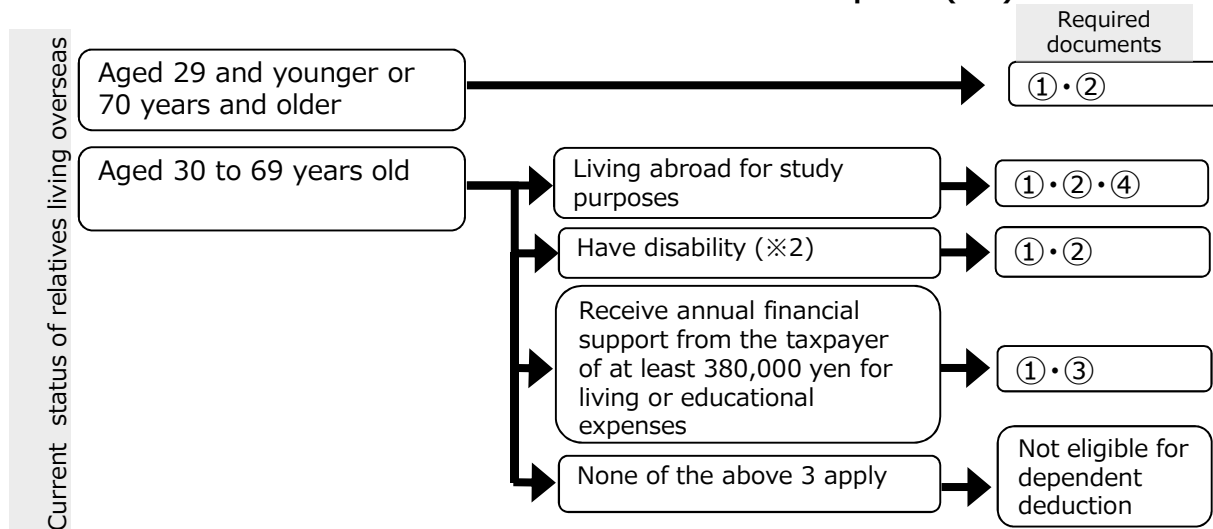


Claiming deductions for dependents who reside outside of Japan

If you are declaring dependents residing outside Japan, the following documents will be required. Please note that the required documents have changed for declarations filed from the Fiscal Year 2024 (declaration of income obtained during 2023) onwards.

● Refer to the chart below to see what documents will be required (※1)



※1 Documents required for dependent deduction. Only documents ① and ② are required in principle for the deduction for spouse, special deduction for spouse or deduction for disabled person, regardless of their status of the relatives residing overseas.

※2 Those who meet the eligibility criteria for the disabled dependent deduction.

● Required documents

List of documents	Example of documents	Important remarks
① Documents concerning relatives ※With exception of the passport, the documents must be original	Birth Certificate, Marriage Certificate, Family Register [KOSEKI TOHON], passport of the relatives residing abroad	<ul style="list-style-type: none"> The document must contain the name, date of birth and address of the non-resident dependent If a single document does not sufficiently prove the family relationship, please combine multiple documents
② Documents concerning remittances ※Copies are accepted	Duplicate of foreign remittance request form, etc.	<ul style="list-style-type: none"> The sender of remittance and the taxpayer must be the same person A proof of remittance will be required for each dependent that the taxpayer claims Taxpayers who provide living expenses in cash are not eligible for dependent deduction
③ Document proving remittance of at least 380,000 yen ※Copies are accepted	Duplicate of foreign remittance request form, etc.	<ul style="list-style-type: none"> The remarks are the same as in No. ② Documents concerning remittances As a general rule, submit or present all documents related to transactions
④ Documents related to studying abroad ※Copies are accepted	Visa or a document equivalent to a Residence Card in the foreign country	

☆If the above-mentioned documents are in a foreign language, a translation is required as stipulated by the law.

[Information] Toyota City Hall, City Tax Division
 Tel.: (0565) 34-6617 8:30 a.m. to 5:15 p.m.
 (Except Saturday, Sunday and National Holiday)