

How to fill in the statement for documents concerning remittances

(送金関係書類の明細書の記載要領等)

1 When seeking application of dependency exemption, exemption for spouses, special exemption for spouses, or deduction for disabled persons relating to non-resident relatives (hereinafter “exemption for dependents, etc.”), all documents concerning remittances for a given year must be submitted or presented in the year-end tax adjustment or file tax returns for salary income, etc. However, in case payments to the same non-resident relative to cover living or educational expenses are made three times or more in a year, exemption for dependents to the non-resident relative can be applied by submitting this statement and submitting or presenting the documents concerning remittances relating to the first payment and the last payment of the year, instead of submitting or presenting all documents concerning remittances in the year.

In case a non-resident relative, planned to be treated as subject to dependency exemption, is a person 30 years of age or older and under 70 years of age and is not a person who has no longer has a domicile and residence in Japan due to studying abroad nor a disabled person, and if the total amount of the first payment and the last payment of the year to the person was less than 380,000 yen, the following are required: submit the statement and submit or present the documents concerning remittances relating to the first payment and the last payment of the year; and submit or present the documents concerning remittances that indicate the total amount of payments for the non-resident relative in the year was 380,000 yen or more.

2 If there were any documents concerning remittances whose submission or presentation was omitted due to the creation of the statement, the resident that is subject to exemption for dependents, etc. needs to keep such documents.

3 See the description below for how to fill out each space of the statement.

(1) In the statement, each non-resident relative needs to describe all documents concerning remittances in the year that must be submitted or presented at the time of year-end tax adjustment or file tax returns for salary income, etc.

If the space of the statement is not enough for such descriptions, you need to use “Statement of the documents concerning remittances for YYYY [next page] (令和 年分 送金関係書類の明細書 [次葉])” to cover them.

(2) Fill out such spaces as “Domicile (住所),” “Full name (氏名),” and “Names of non-resident relatives (国外居住親族の氏名)” by the domicile and the name of the resident seeking application of exemption for dependents, etc. as well as by the name of each of non-resident relatives.

(3) In the space for “Payment date (支払日),” describe the dates when payments were made to each non-resident relative to cover living or educational expenses.

(4) In the space for “Payment method (支払方法),” check the box in either of the below for the payment method used to cover the living or educational expenses of each non-resident relative.

- FX transaction (為替取引)
- Credit card (クレジットカード)

(5) In the space for “Amount paid (支払額),” describe the amount paid to cover living or educational expenses for each non-resident relative.

In case a non-resident relative, planned to be treated as subject to dependency exemption, is 30 years of age or older and under 70 years of age and is not a person who has no longer has a domicile and residence in Japan due to studying abroad nor a disabled person, the total amount of payments to be described in this space must be 380,000 yen or more.

For the judgment on whether it is 380,000 yen or more or not, the methods for JPY conversion described in [Reference] below are used. If the method of “Principle” or the method of “Exception ①” is used for JPY conversion, describe the JPY amount after conversion in the space for “Amount paid (支払額).” (In other cases, representation in the currency used for remittance, etc. can be used in the description. [No JPY conversion is required.])

(6) In the space for “Total of amounts paid in YYYY (令和 年分の支払額の合計額),” fill in the total amount described in the space for “Amount paid (支払額).”

When filling in the amount, add the amount described in “Statement of the documents concerning remittances for YYYY [next page] (令和 年分 送金関係書類の明細書 [次葉])” to it.

In case a non-resident relative, planned to be treated as subject to exemption for dependents, is 30 years of age or older and under 70 years of age and is not a person who has no longer has a domicile and residence in Japan due to studying abroad nor a disabled person, the total amount of payments to be described in this space must be 380,000 yen or more. Therefore, in this case, fill out the space for “Total of amounts paid in YYYY (令和 年分の支払額の合計額)” by the amount after conversion to JPY. (For JPY conversion, see [Reference] below.) (In other cases, representation in the currency used for remittance, etc. can be used in the description. [No JPY conversion is required.])

[Reference] Methods for JPY conversion

Methods for JPY conversion	
Principle	TTM rate on the date the remittance was made (credit card was used) is used.
Exception ①	The amount of JPY (Japanese yen) spent for the remittance (credit card was used).
Exception ②	Regarding the total amount of remittances (credit card was used) in the year, the amount of funds obtained through bulk conversion using the TTM rate used in the last remittance (credit card was used) of the year; or using the FX transaction buy-sell rate applied to the last

	remittance (credit card was used) of the year.
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(Note) In a year, to cover living or educational expenses for the same relative, if the method of foreign remittance and the payment by a credit card were both used, JPY conversion amount needs to be calculated for each method.

