

5 扶養控除・専従者 (Deductions for Dependents & Family Employees)

①配偶者情報 (Spouse Information)

Enter in information about your spouse if all of the following apply as of 31 December.

- (1) It is not a common law marriage.
- (2) Your total earnings between January to December were less than 10,000,000 yen, and your spouse's total earnings were less than 1,330,000 yen.
- (3) Your spouse is not a family employee.
- (4) Your spouse is not the dependent of someone else.

※If your total earnings are more than 10,000,000 yen and your spouse earns less than 480,000 yen, only deductions for disabilities may be applicable to you.

(Steps)

(a) Check the 「有」 (Yes) box.

(b) Enter in each item.

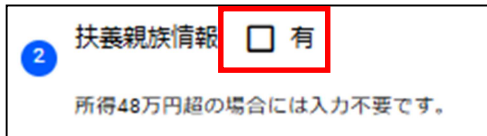
②扶養親族情報(Dependent Information)

Enter in information about relatives living in the same household as you if all of the following apply as of 31 December.

- (1) Their total earnings between January to December was less than 480,000 yen.
- (2) They are not your spouse, family employee, or the dependent of someone else.

(Steps)

(a) Check the 「有」 (Have) box.



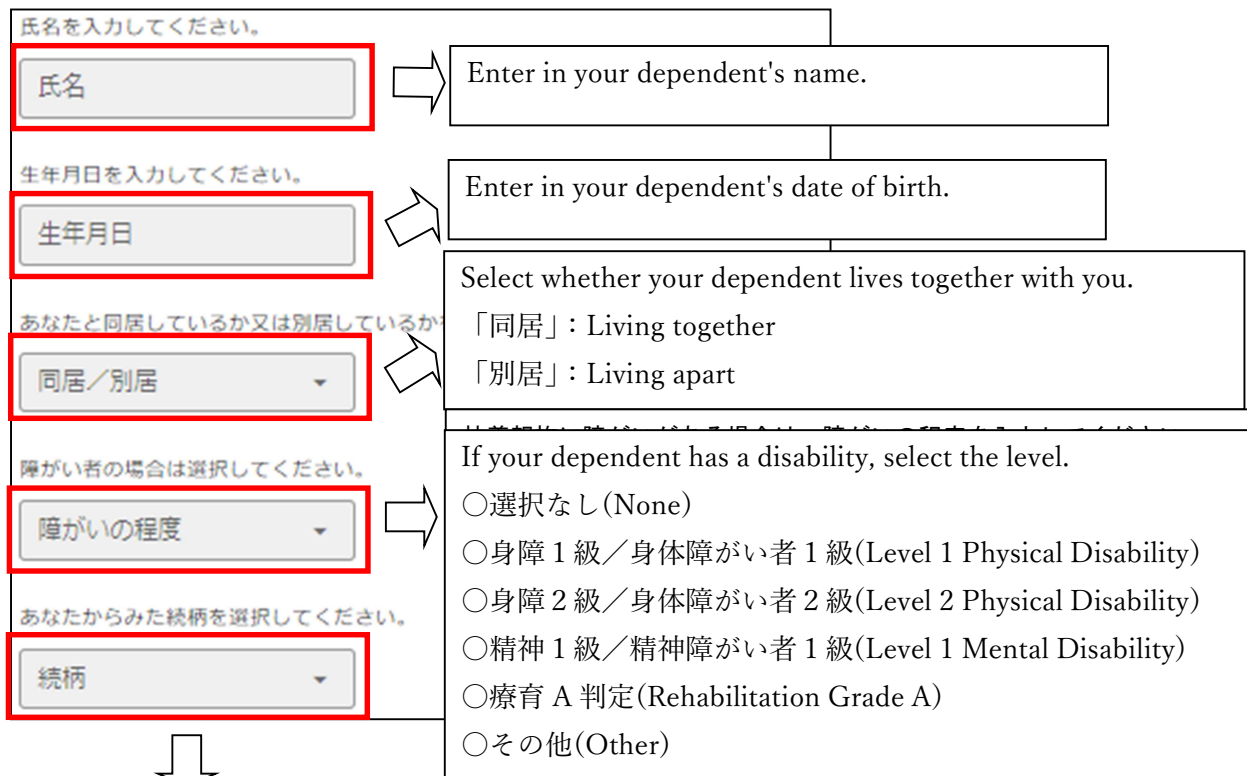
2 扶養親族情報 有
所得48万円超の場合には入力不要です。

(b) Click on 「扶養親族 1 人目」 (Dependent 1).



扶養親族 1 人目  クリック

(c) Enter in each item.



氏名を入力してください。
氏名

Enter in your dependent's name.

生年月日を入力してください。
生年月日

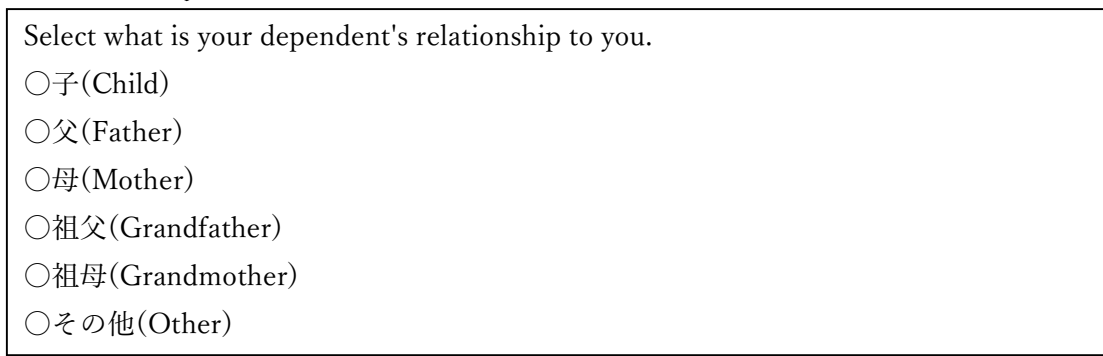
Enter in your dependent's date of birth.

あなたと同居しているか又は別居しているか
同居／別居

Select whether your dependent lives together with you.
「同居」: Living together
「別居」: Living apart

障がい者の場合は選択してください。
障がいの程度

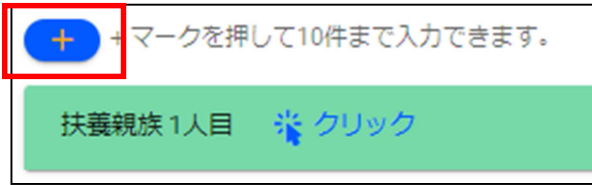
If your dependent has a disability, select the level.
 選択なし (None)
 身障 1 級 / 身体障がい者 1 級 (Level 1 Physical Disability)
 身障 2 級 / 身体障がい者 2 級 (Level 2 Physical Disability)
 精神 1 級 / 精神障がい者 1 級 (Level 1 Mental Disability)
 療育 A 判定 (Rehabilitation Grade A)
 その他 (Other)



Select what is your dependent's relationship to you.

- 子 (Child)
- 父 (Father)
- 母 (Mother)
- 祖父 (Grandfather)
- 祖母 (Grandmother)
- その他 (Other)

(d) If you have more than one dependent, click the 「+」 button and repeat steps (b) and (c).



③事業専従者情報(Family Employee Information)

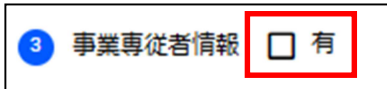
Enter in information about relatives living in the same household as you if all of the following apply.

- (1) They are 15 years old or older as of 31 December.
- (2) They are a relative that was exclusively engaged in work with a business that you own for a period of more than 6 months within a year.

※If you have more than 3 family employees, please create a separate additional report.

(Steps)

(a) Check the 「有」 (Have) box.



(b) Click on 「事業専従者 1 人目」 (Family Employee 1).



(c) Enter in each item.

氏名を入力してください。 氏名	⇒	Enter in your family employee's name.
生年月日を入力してください。 生年月日	⇒	Enter in your family employee's date of birth.
月数を入力してください。 従事月数	⇒	Enter in the amount of months they were engaged in work.
あなたからみた続柄を選択してください。 続柄	⇒	Select what is your family employee's relationship to you. ○選択なし(None) ○配偶者(Spouse) ○その他(Other)
収支内訳書に記載された金額を入力してください。 専従者給与(控除)額		



Enter in the amount of your family employee's earnings (deductions).

[Family Employee Earnings (Deductions) Amount]

The amount will be the lesser of the following.

- Business Income \div (# of Family Employees + 1)
- 860,000 yen for your spouse and for all other relatives 500,000 yen per person

※The amount for family employee deductions cannot be higher than your income.

(d) If you have more than one family employee, click the 「+」 button and repeat steps (b) and (c).



After you have completed entering in data, click the 「入力内容の確認を行う」 (Check Data) button.

