

1/ Please place a checkmark (✓) in the box if you were unable to anticipate the drop in your household revenue. If it was anticipated, you are not eligible for this benefit.

2/ Please provide the status of all household members listed under “2. Status of the household to which the applicant belongs” on the application form.

3/ Please enter the number of dependents that this person supports (as entered on the Application Form for Exemption for Dependents of Employment Income Earner); from Table A below, confirm the tax-exempt equivalent revenue limit in the category corresponding to the said number of dependents; and enter the applicable amount in field ⑦.

Then, compare the estimated annual revenue (field ⑥) with the tax-exempt equivalent revenue limit (field ⑦). If the amount in field ⑥ is lower, you will meet the revenue requirements. (You will not need to fill in the back side.)

4/ Please attach a document whereby the revenue you have entered (in the example, 120,000 yen as salary revenue for March 2023) can be verified.

5/ In the case of Example Entry 2, when comparing the estimated annual revenue (field ⑥) with the tax-exempt equivalent revenue limit (field ⑦), the amount in field ⑥ is higher, so you will apply based on income. Please fill in the back side.

6/ If you are applying based on revenue, you will not need to fill in this part.

7/ Please copy into this field the estimated annual revenue (field ⑥) on the front side.

8/ Please enter the applicable deduction amount in each of these fields.

9/ Please calculate the estimated annual income.

Estimated annual income = ⑥ Estimated annual revenue – (⑧ Employment income deduction + ⑨ Business revenue and other expenses + ⑩ Public pension deduction)

10/ Please enter the applicable amount according to the number of dependents from Table D below (Simplified table of tax-exempt income limit).

Compare the estimated annual income (field ⑪) with the tax-exempt income limit (field ⑫).

If the amount in field ⑪ is lower, you will meet the income requirements.