

Process Operation Manual

October 18, 2024

Introduction

■ Year-end adjustment

The year-end adjustment is the process of adjusting the excess or insufficient income tax by re-calculating the salary, bonuses, benefits, etc. that a company, etc. paid to a salaried employee in one year (January to December) and the withholding for income tax on the last payment day of December in principle. The salary calculation system enables you to calculate the year-end adjustment and refund amounts, create withholding slips, register the payroll and perform other year-end adjustment tasks.

■ eNEN

eNEN is an information collection system that enables you to collect information online to perform year-end adjustments, to link the collected information to the salary calculation system and to calculate the income tax using the salary calculation system.

Use the salary calculation system to calculate the withholding and refund amounts of income tax at the year-end adjustment.

■ Process Your Year-End Adjustment

Enables you to file your declaration as if you were writing on the Application for (Change in) Exemption for Dependents of Employment Income Earner; Application for Basic Exemption of Employment Income Earner, Exemption for Spouse of Employment Income Earner and Exemption of Amount of Income Adjustment; Application for Deduction for Insurance Premiums for Employment Income Earner; and Application for Special Credit for Loans, etc. related to a dwelling (specific additions or improvement, etc.) forms necessary for year-end adjustment.

■ Usable terminals

[Computer]

OS	Windows 10 or above * Until the end of support by Microsoft
Browser	Edge, Chrome

[Smartphones/Tablets]

OS	iOS 15 or above, Android 10 or above
Browser	Safari, Chrome

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Logging In (When using eNEN for the first time)

■ Logging In(When using eNEN for the first time)

- ① Start the specified browser, enter the URL provided by your company and then start the system.

✎ If you do not know the URL, contact your management division.
✎ Enter the URL in the search box at the top of the browser.

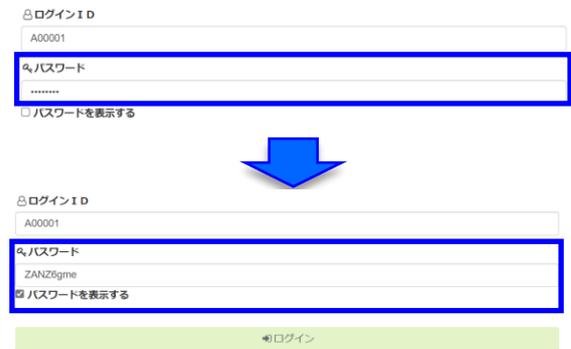


- ② Enter the Login ID and Password notified by your company, and then click the Login button.



- ③ Confirm that the entered password is correct. You can check the entered password by checking Display Password under the password entry box.

Example: Switch display from “●●●●●●” to “Abcdef123.”



- ④ The password provided by the company is temporary. Change it to one you can remember. It will be required when you log in to eNEN from the next time.

✎ Set your password to be at least ten characters and a combination of three types: uppercase letters, lowercase letters, numbers, and symbols.
Example: 1273TN2a



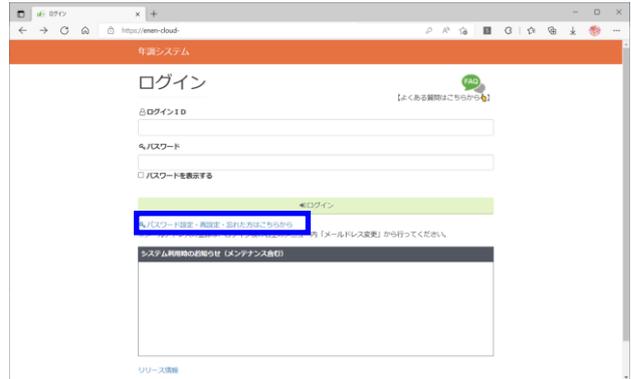
■ If an email address is registered (No password guidance is provided)

- ① Start the specified browser, enter the URL provided by your company and then start eNEN.

- 📝 If you do not know the URL, contact your management division.
- 📝 Enter the URL in the search box at the top of the browser.



- ② Click “If you set, reset or forget the password” on the Login screen.

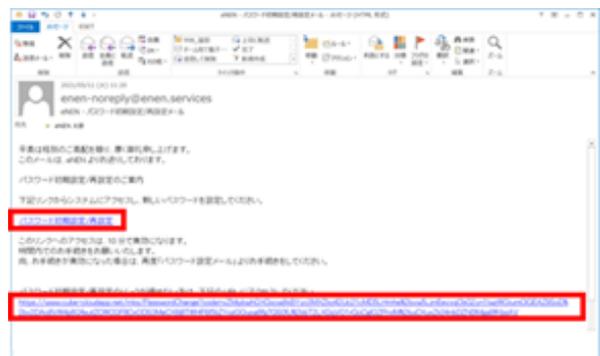


- ③ Send an email to the registered email address to set a password. Enter the email address in the Email Address box; then click the Send Email button.



- ④ The Password Set/Reset email is sent to the registered email address. Click the Password Set/Reset or the URL below it.

- 📝 Please set your password within **ten minutes** after receiving the email. If more than ten minutes have elapsed, the received e-mail will become invalid. Please start the process again.



- ⑤ Change it to one you can remember on the Password Change screen. It will be required when you log in to eNEN from the next time.

✎ Set your password to be at least ten characters and a combination of three types: uppercase letters, lowercase letters, numbers, and symbols.
Example: 1273TN2a



■ If you forget the password

1. If no email address is registered

- ① Ask your management department to initialize the password.
- ② When you log in with the initialized password, you will always be asked to change your password.

✎ For how to change the password, see ③ in “Logging In (When you use eNEN for the first time).”

✎ Change it to one you can remember.

✎ Set your password to be at least ten characters and a combination of three types: uppercase letters, lowercase letters, numbers, and symbols.
Example: 1273TN2a

2. If an email address is registered

- ① See “If an email address is registered (The password is not notified).”

■ In case you cannot log in

1. In case of a locked password

- ① If the password is incorrectly entered **five times**, it will be locked.
- ② If your password is locked, please wait **thirty minutes** before logging in again.
- ③ If your account is locked, even if you initialize your password, please wait **thirty minutes** before logging in.

2. If an email address is registered

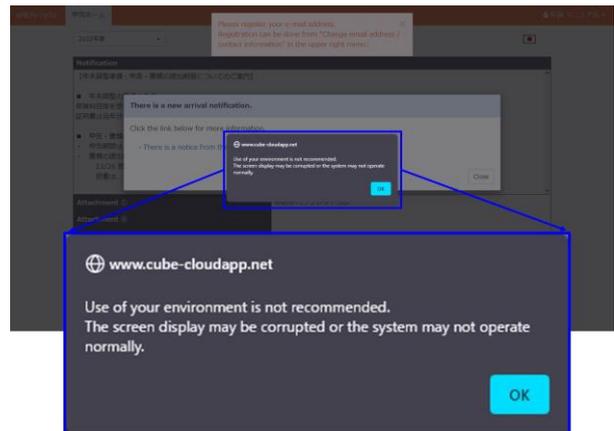
- ① See “If an email address is registered (The password is not notified)” and send an email to reset your password.

✉ Use the Send Email button. If the account has been locked, you will need to **wait thirty minutes to login again**.

3. If a message is displayed after logging in

- ① If you are using a computer or smartphone other than those listed in Usable Terminals on page 2, the message “Your ...” will be displayed.
Please make sure that your terminal is a recommended version.

⚠ If you register the report for the declaration forms in eNEN after the message has been displayed, the entered information may not be updated. Be sure to check that you are using the recommended environment.



Preparation and authentication settings

■ Preparation for Authenticator authentication



How to install the Authenticator App (for iPhone)

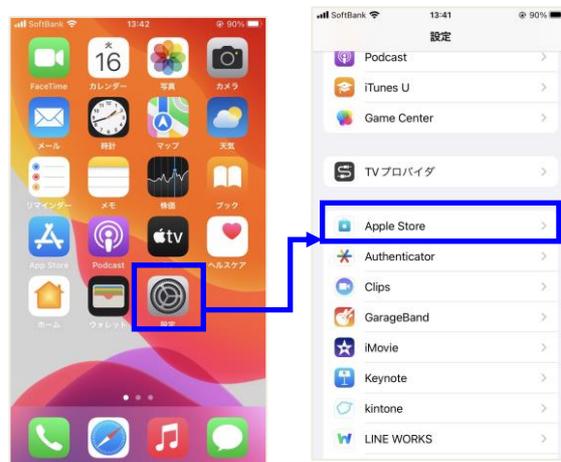
- ① Start "App Store".

(Screens may vary depending on the model and settings.)

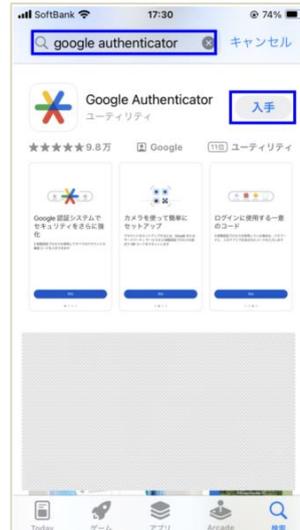


If you do not see "App Store" in the menu, select "Settings" on the screen and look for "App Store" in the list of programs.

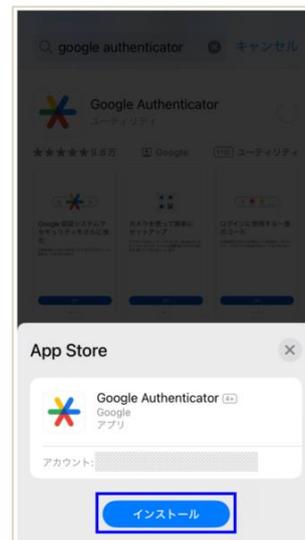
- * Scroll the screen and look for "App Store".



- ② Enter "google authenticator" in the search bar for search. If "Google Authenticator" appears in the search results, select "Get it".



- ③ Select "Install".



- ④ When installation is complete, "Open" will be displayed. Please select it.



- ⑤ When the "Further enhance security with Google Authentication System" screen appears, the installation is complete.



- ⑥ When the installation ⑤ is completed, the "Authenticator" icon will appear on the home screen.

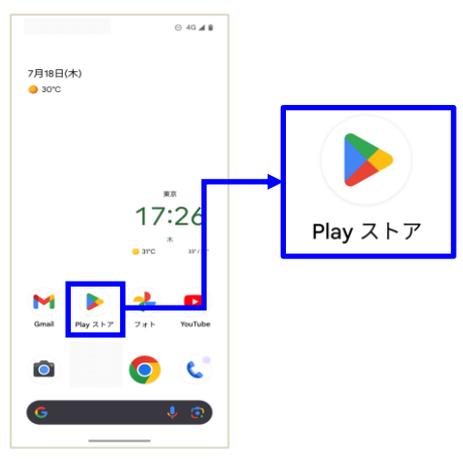
(Screens may vary depending on the model and settings.)



How to install the Authenticator App (for Android)

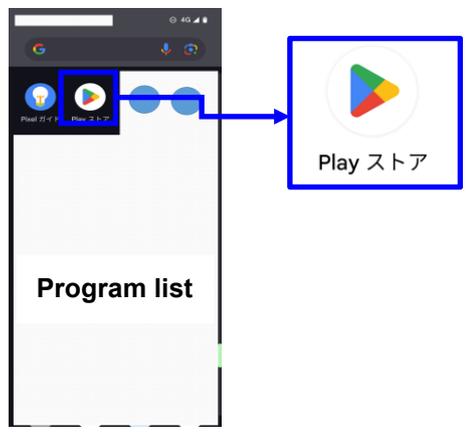
- ① Start "Play Store".

(Screens may vary depending on the model and settings.)



If you do not see "Play Store" in the menu, place your finger on the bottom of the screen and move the screen up to find "Play Store" in the list of programs. Find "Play Store" in the list of programs.

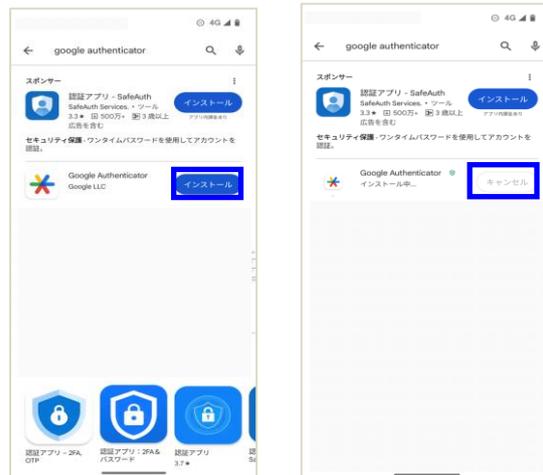
(Screens may vary depending on the model.)



- ② Enter "google authenticator" in the search bar for search.



③ Select "Install".



④ When installation is complete, "Open" will be displayed. Please select it.

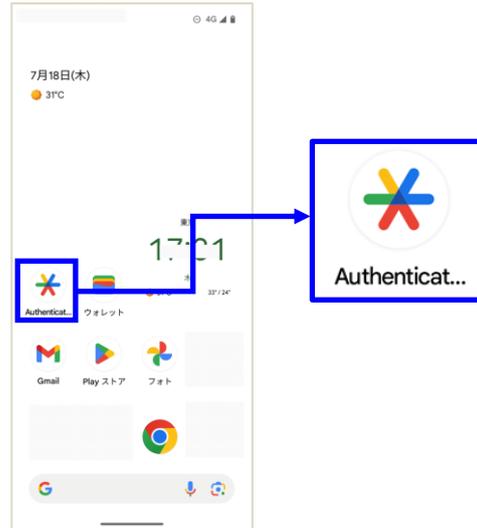


⑤ When the "Further enhance security with Google Authentication System" screen appears, the installation is complete.



- ⑥ When the installation ⑤ is completed, the "Authenticator" icon will appear on the home screen.

(Screens may vary depending on the model and settings.)



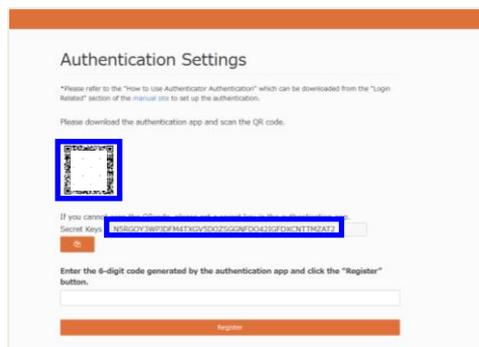
■ Authenticator authentication settings

Authenticator authentication How to log in for the first time

- ① Enter your "Login ID" and "Password" to login.

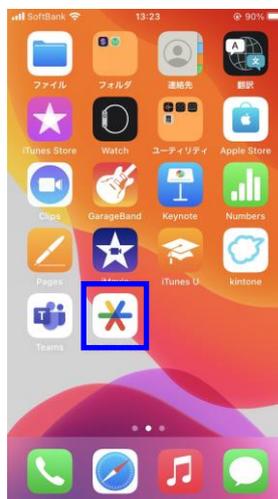


- ② The authentication setting screen appears. A QR code or secret key for setting up authentication for app authentication will appear on the screen.



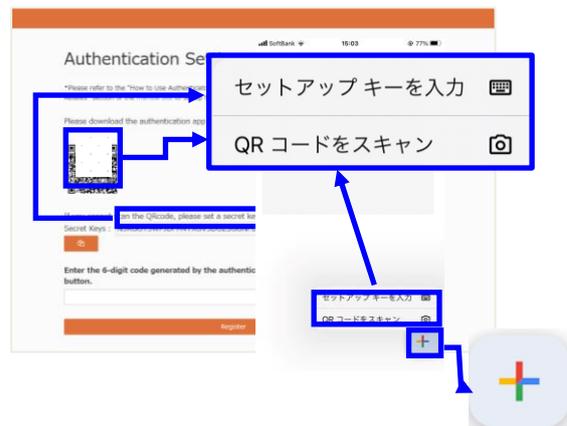
- ③ Start the authentication app "Authenticator" installed on your smartphone.

(Screens may vary depending on the model and settings.)



- ④ Select either "Scan the QR code" or "Enter setup key" displayed in "Authenticator" to use "Authenticator authentication".
Select the "+" button in the lower right corner to display.

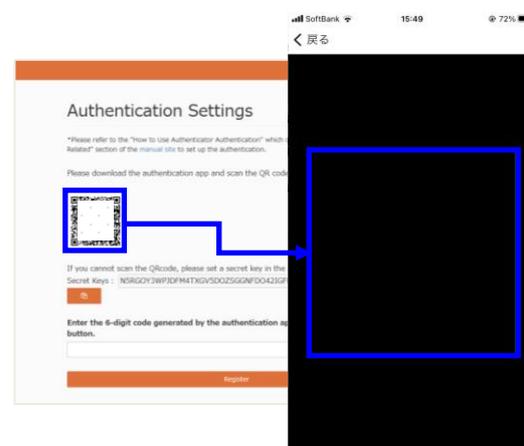
- Scan the QR code
- Enter the setup key (secret key)



□ When selecting "Scan the QR code"

Read the QR code displayed on the screen with the camera.

(Place the camera on the QR code to read it.)



□ When selecting "Enter the setup key"

Enter the secret key shown on the screen in the "Key" field.

Account name: **eNEN**

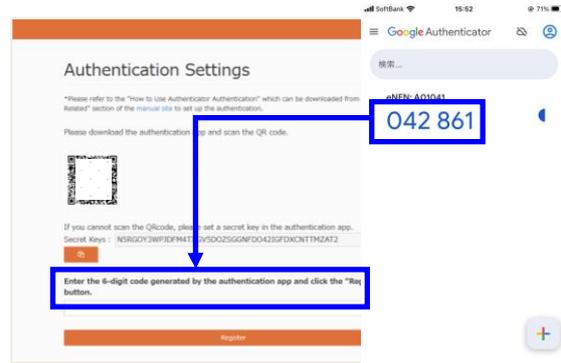
Key: **Secret Key**

Key type: **Time-based**

Enter the above, and then select "Add" button.



- ⑤ A 6-digit authentication code will be generated in the "Authenticator" of your smart phone. Enter the generated authentication code into the authentication settings screen and click the "Register" button.



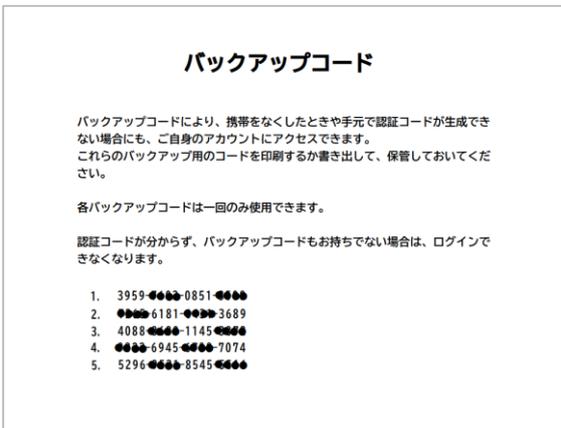
- ⑥ A backup code will be issued and displayed. After keeping the backup code, click the "Next Page" button.

- 📄 If you do not have the smart phone with the authentication app set up at hand, you can use the backup code to log in.
- 📄 Click on the "Printer" button to output the backup code to a PDF file.

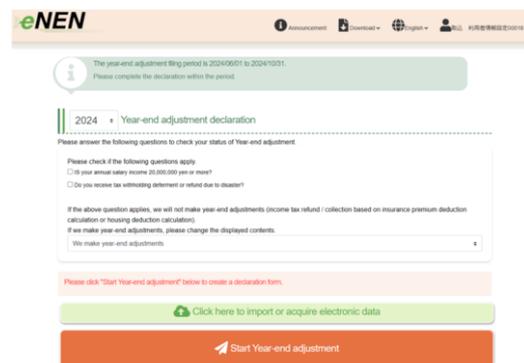


Print the PDF file

You can print out the contents displayed in ⑥ in PDF format. Please keep it in a safe place.



- ⑦ The home screen for filling an income tax return is displayed when the authentication code is matched.



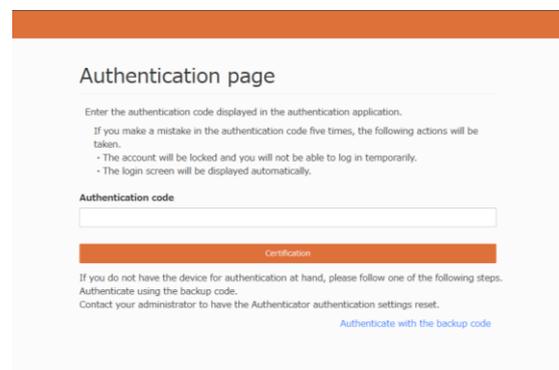
Performing Authenticator authentication

Authenticator authentication How to log in

① Enter your "Login ID" and "Password" to login.



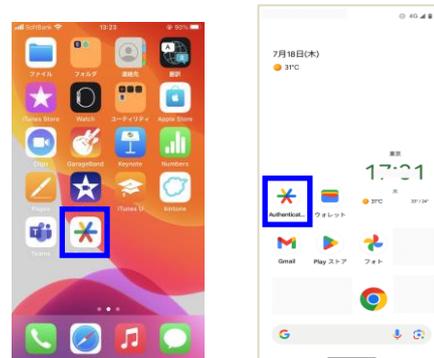
② The Authenticator authentication screen appears.



③ Start "Authenticator".

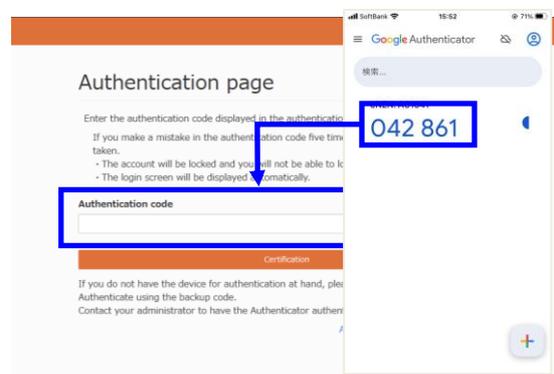
(Screens may vary depending on the model and settings.)

Whenever you authenticate with Authenticator, you will need the "Authentication code generated by the Authenticator on your smart phone in ③". Please do not forget to activate it.

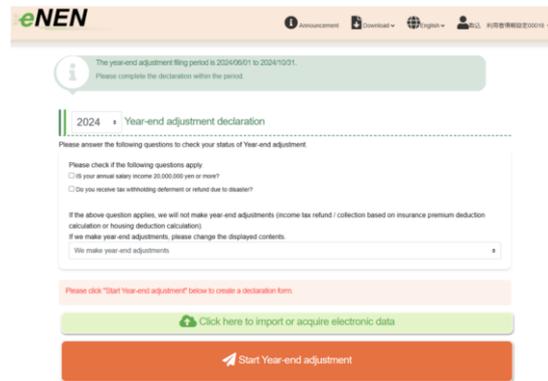


④ Enter the authentication code generated by the "Authenticator" and click the "Certification" button.

⚠ If you make a mistake in entering the authentication code five times, you will not be able to log in. Please wait 30 minutes and try it again, starting from the input of "Login ID" and "Password".



- ⑤ The home screen for filling an income tax return is displayed when the authentication code is matched.



Registering an email address and a contact phone number

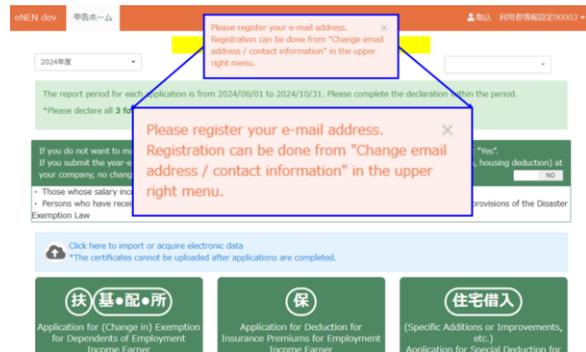
■ Registering an email address

1. If you need to change your registered email address, or if no email address is registered, register your email address. If you register your email address, you will not need to contact the administrator if you forget your password; you will be able to change your password by yourself.

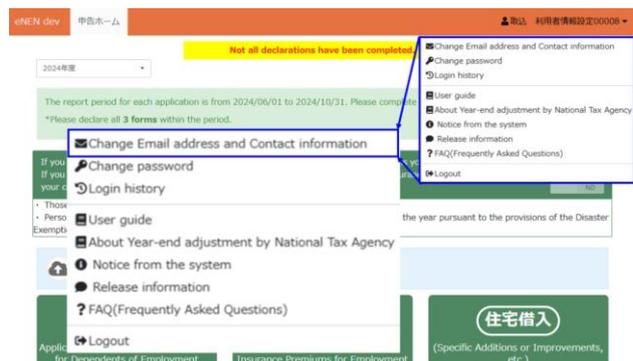
- ✎ If you have registered an email address for an old style Japanese cell phone, you will not be able to display the password setting screen even if you receive the email. Please register your email address for your computer or a smartphone.
- ✎ If your e-mail address is registered, you can set your password and receive information in case you forget your password. We recommend that you register your email address.

- ① If no email address is registered, the “Please register your email address” message is displayed after you log in. The message is not displayed if an email is registered.

- ✎ You cannot register an email address until you log in. You need to obtain a temporary password beforehand.



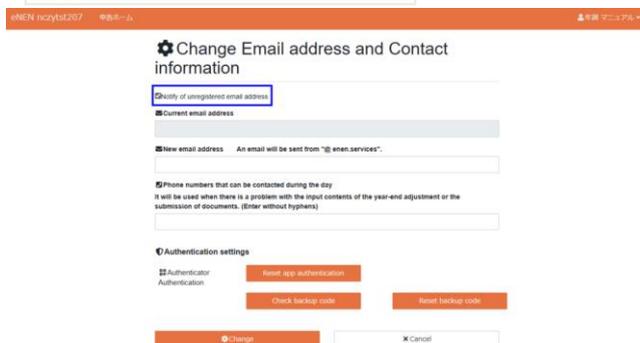
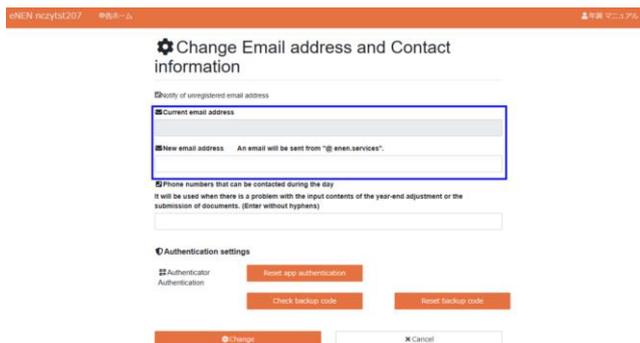
- ② The login user’s name is displayed on the upper right of the menu screen. Click ▼ next to the name, and then click Change Email address.



- ③ The Change Email Address/Contacts screen appears. Enter an email address, and then click Change. By clicking Change, the email address is changed and an email is sent to the changed email address for confirmation.

- ✍ When you register an email address for the first time, also use the Change Email Address screen.
- ✍ If an email address is registered, the email address is displayed. Check it.
- ✍ If the email address is incorrect, the email will not be sent. Check the email address again.
- ✍ Registration of email address is optional.

- ④ To prevent the Register Email Address message from appearing, uncheck Unregister notification. The message will not appear when Unregister notification is unchecked even if your email address is not registered.



■ Registering a contact phone number

1. Register a contact phone number that you can be contacted at during the day. Registration allows you to respond smoothly to inquiries from the management department.

- ✎ By registering your phone number, you can prevent situations such as late notifications or responses that would have resulted in some deductions being excluded from the year-end adjustment.
- ✎ When registering a phone number, the "-" hyphen is not needed.
- ✎ Be sure to register a contact phone number that you can be contacted at during the day (cell phone number, etc.).

The screenshot shows a web form titled "Change Email address and Contact information". It includes fields for "Current email address" and "New email address". A section titled "Phone numbers that can be contacted during the day" is highlighted with a blue box. Below it, there is a section for "Phone number for SMS verification" which is currently hidden. At the bottom, there are "Change" and "Cancel" buttons.

■ Registering a phone number for SMS verification

A login using "Verification code" which enhances the security is available. There are three types of verification methods: sending an SMS verification code to your cell phone, sending a verification code to your email address, and using a verification code generated by a verification application. When sending a "Verification code" via SMS, your cell phone number is required. Please register your cell phone number exclusively for SMS.

- ✎ When using a "Verification code" for enhanced security, "Two-step verification", "SMS verification", or "Authenticator verification" will be listed in the "Verification method" field at the bottom of the "Change e-mail address/contact information" screen. If this is not applicable, the "Verification method" field will be hidden.

This screenshot is similar to the previous one but shows the "Phone number for SMS verification" field highlighted with a blue box. Below this field, there is an "Authentication settings" section with a radio button for "SMS authentication" selected. The "Change" and "Cancel" buttons are at the bottom.

- ⚠ For "Send a verification code to an SMS" or "Send a verification code to an email address", registration of contact information for receiving verification codes is a **"requisite"**.
- ⚠ If you use the same phone number for both the contact phone number and the cell phone number for SMS verification, register the same phone number in both.
- ⚠ Only when "SMS verification" is used, the "SMS verification phone number" registration field will appear on the screen. If this is not applicable, the field will be hidden.

Authenticate with backup code

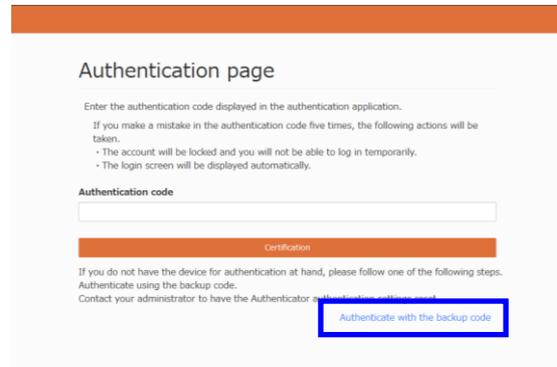
Even if you do not have the smart phone with the authentication app set up at hand, you can use the backup code to log in.

Login procedure with backup code

① Enter your "Login ID" and "Password" to login.



② The Authenticator authentication screen appears. Click on "Authenticate with the backup code" at the bottom of the screen.

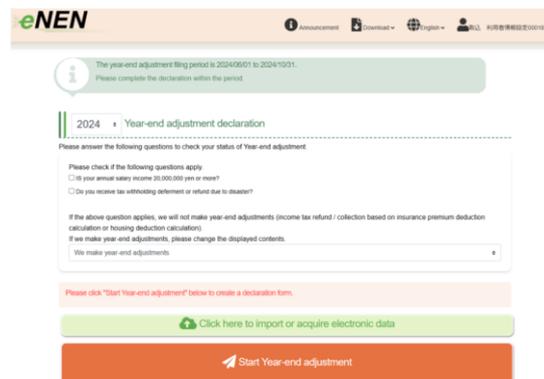


③ A dialog box for entering a backup code will appear. Enter the kept backup code and click the "Certification" button.

⚠ The same backup code cannot be used twice.



④ The home screen for filling an income tax return is displayed when the backup code is matched.

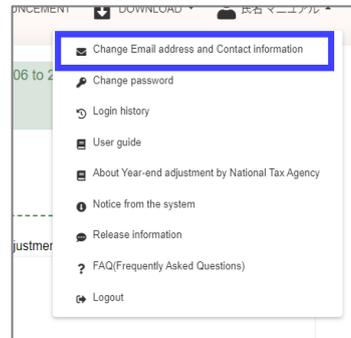


Authentication settings by changing email address and contact information

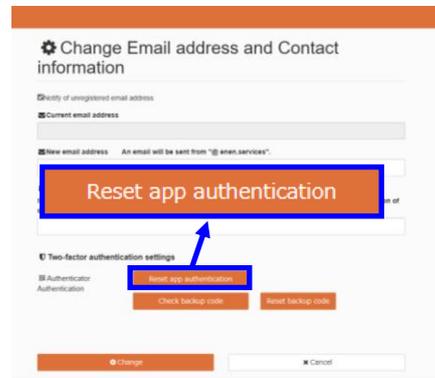
■ Reset authentication setting for the Authenticator authentication app

If you renew a smart phone that has been used for Authenticator authentication, the authentication settings must be reset and reconfigured again.

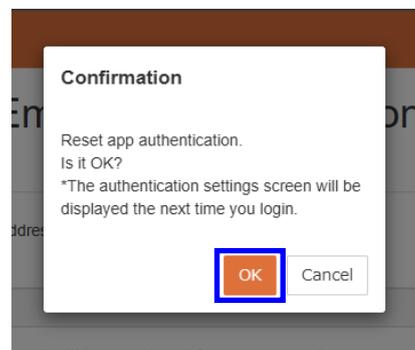
- ① After logging in, display the "Change Email address and Contact information" screen.



- ② Click the "Reset app authentication" button.

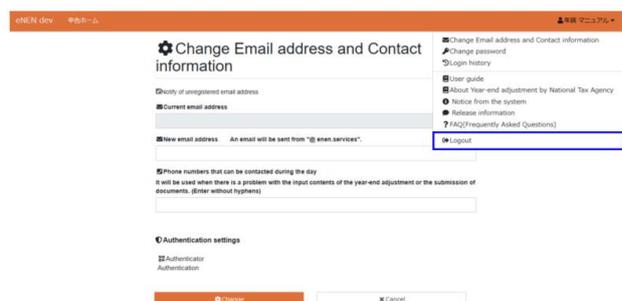


- ③ A "Confirm" dialog box will appear. Click "OK" to reset the authentication setting.



- ④ After logout, please login again to display the authentication setting screen appears.

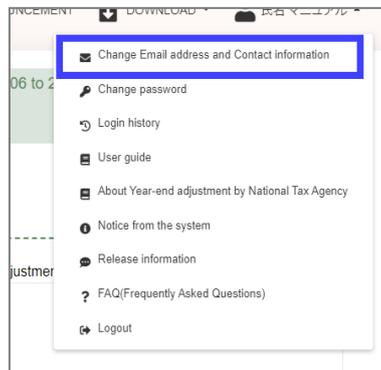
Refer to "Authentication settings of the Authenticator How to log in for the first time" to perform the authentication settings of the "Authenticator" again.



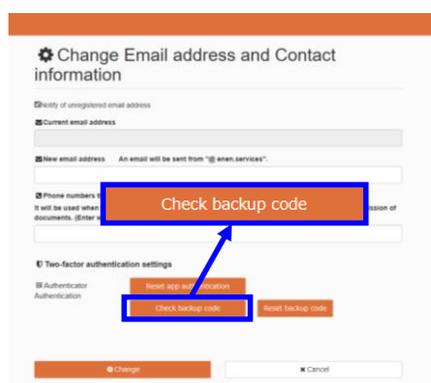
■ Check the backup code of the Authenticator authentication

You can check the usage status of the backup code.

- ① After logging in, display the "Change Email address and Contact information" screen.



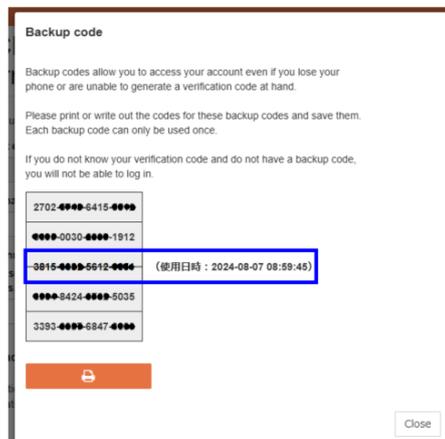
- ② Click the "Check backup code" button.



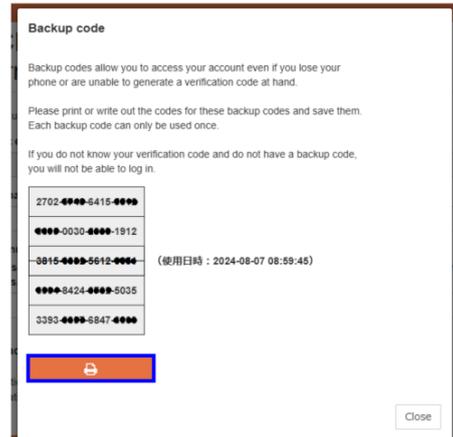
- ③ The currently issued backup code will be displayed.

Used backup codes are marked with a cancellation line and the date and time of use.

- ✍ Use the backup code you are keeping.
- ✍ The used backup code cannot be used again.
- ✍ Backup codes shall be used in cases where an authentication code cannot be generated, such as when the user forgets to have his/her smart phone.



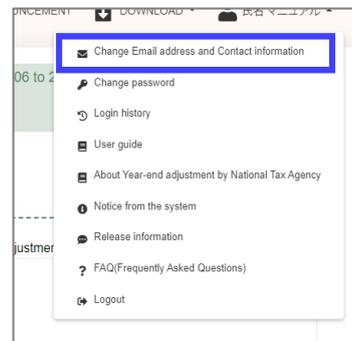
- ④ To keep the up-to-date backup code, click on the "Printer" button to save the file in PDF format.



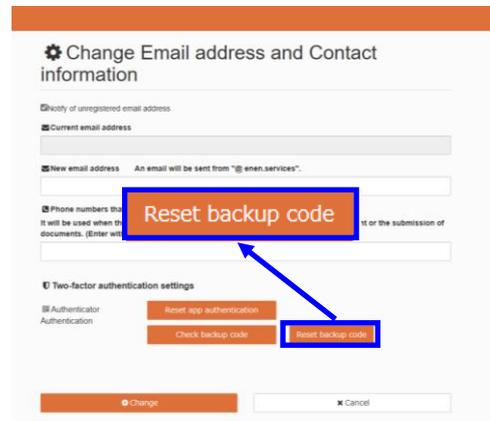
■ **Reset the backup code of the Authenticator authentication**

In the event that "you have used up your backup code" or "lost the PDF document containing your backup code", you can reset a backup code.

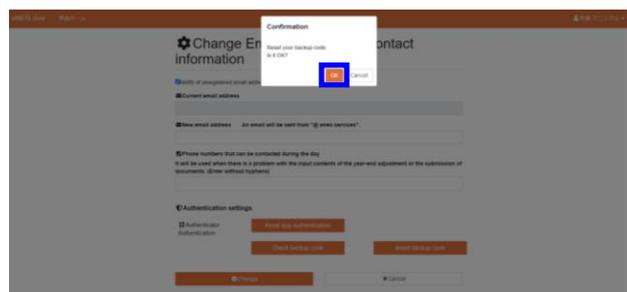
- ① After logging in, display the "Change Email address and Contact information" screen.



- ② Click the "Reset backup code" button.

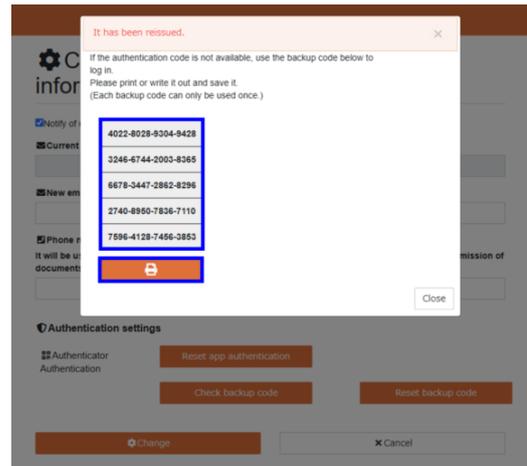


- ③ By clicking "OK" in the confirmation dialog, the backup code will be reset.



④ A new backup code will be issued.

⚠ If a new backup code is issued, the former backup code cannot be used.

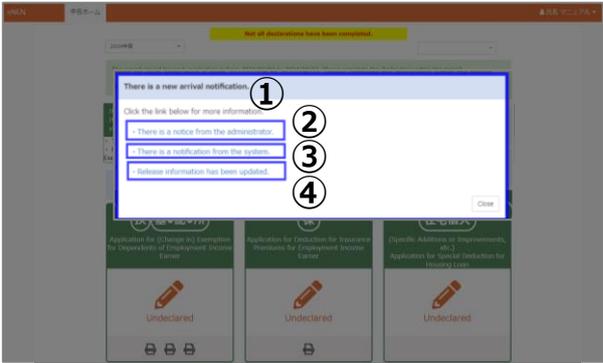


Menu

■ Menu screen

- ① If there is a "Notification from the management department" or "Notification from a system administrator", or "Notification of release information updates", the notification screen is displayed after you log in.

✎ There may be some cases where "Notifications from the system administrator" or "Notifications of release information updates" are not displayed. (They may not be displayed due to the settings made by the management department.)



- ② Click the notification link from the administrator to display the notification screen from the administrator.



- ③ Click the notification link from the system administrator to display the notification screen from the system administrator.



- ④ Click the update notification link of release information to display the release information screen.

✎ If you click Close without referring to the notification from the administrator/system administrator or the notification of release information update, the notifications will be displayed during future logins. Check it. (By checking it, (1) will be hidden on the display)



Process Operation Manual

- ⑤ After referring to the notification, click the close button on the notification screen to display the declaration home for starting the year-end tax adjustment.

✎ If there is no notification, the home screen is displayed.

- ⑥ To import electronic data for your premium deduction or special credit for loans, prepare the XML file or use API link from Mynportal.

- ⑦ Confirm that the pencil buttons are displayed. You cannot start the declaration unless pencil buttons are displayed.

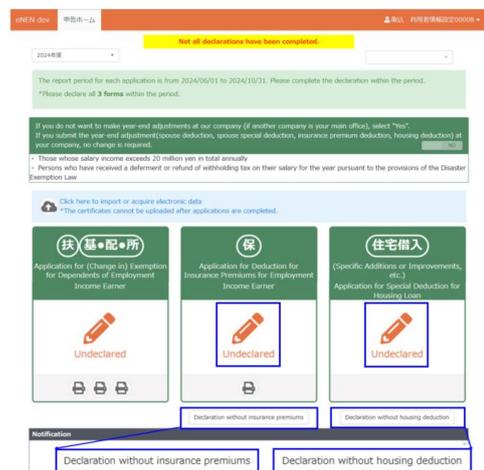
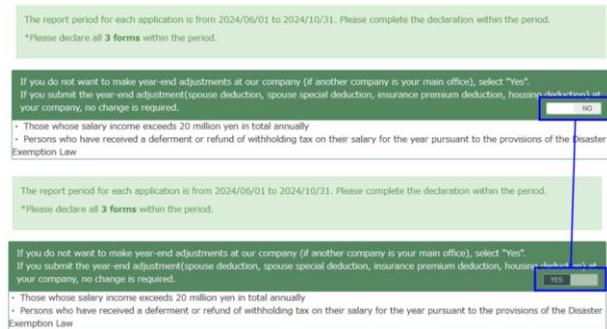
- ⑧ If you do not handle the year-end adjustment at your company, see "If you do not want to make your the year-end adjustment at your company...." and select YES to submit the Application for (Change in) Exemption for Dependents only.

✎ If YES is selected, you do not need to submit the Application for Deduction for Insurance Premiums and Special Credit for Loans. If you accidentally clicked YES, contact the management department.

✎ You need to select YES if:

- Your salary income is 20,000,000 yen or more
- Your situation falls under the Disaster Exemption Act

- ⑨ If you have nothing to declare for the Deduction for Insurance Premiums and Special Credit for Loans, click the Declare without deduction button under each declaration menu to complete each declaration. To take a deduction for insurance premiums or special credit for loans, etc. related to a dwelling, click the pencil button and then enter the information.



■ Flow from Start Year-end adjustment

1-1 Electronic deduction certificate

Certificates are imported into eNEN through linkage from Mynaportal or XML data from insurance companies and financial institutions. In order to import the data, you need to submit applications to the insurance company, financial institution and tax office. If not completed, you need to submit the certificates.

* Import XML data files for the certificates for premium deduction, special credit for loans, etc. related to a dwelling and balance statements from financial institutions.



1-2 File deductions for Dependents, Basic, Spouse and Income Adjustment

Submit the Application for (Change in) Exemption for Dependents and Application for Basic Exemption of Employment Income Earner and Application for Exemption for Spouse of Employment Income Earner and Application for Exemption of Amount of Income Adjustment. The deductions for spouse or income adjustment are determined in the system based on the entered information.



1-3 Declare dependents for the next year

Submit the Application for (Change in) Exemption for Dependents for the next year. If your dependents change, declare the changes. If there is no change, you are required to declare No Change.



1-4 File Deduction for Insurance Premiums

Apply for deductions for the premiums you are paying for (Group insurance deducted by the company has already been imported in advance.).



1-5 File Special Credit for Loans, etc. related to a dwelling

File the special credit for loans, etc. related to a dwelling.



1-6 Print Out/Submit the Mount for Attachments

Print out the mount for attachments for submitting certificates. Attach the certificates to the mount for attachments; then submit it.



1-7 Complete year-end adjustment

After the printing of the declaration form and mount for attachments is completed, the declaration is completed (be sure to submit any certified documents you have on hand).

Prepare Year-End Adjustment Documents

Some documents are required for year-end adjustment. Check and prepare them.

1. Who needs withholding slips?

- ① A new employee who received income from other sources by working part-time or in other ways before joining the company
- ② A mid-career recruited employee who received a salary from their previous company

⚠ Make sure that the year of issuance of the withholding slip is the one when the year-end adjustment is done. The old withholding slips that are of years before the year when year-end adjustment is done are not applicable.

⚠ If you do not have your withholding slip on hand, please contact your former employer to obtain it. If you do not have your withholding slip, you cannot calculate the year-end adjustment including the previous job salary, etc. In such cases, you will need to file a tax return.



2. Who needs a disability certificate?

- ① A person who has a disability certificate
- ② A person whose spouse or dependents have a disability certificate

⚠ Prepare disability certificates for your spouse who receive an exemption for spouse and tax dependent relatives. Disability certificate is not needed for dependent relatives who are "not dependent" subject to Exemption of Amount of Income Adjustment.



3. Who needs Student IDs?

- ① A person who is a student
- [Requirement to be recognized as a working student]
You must be enrolled at one of the following institutions:
- High schools, colleges/universities, technical schools, etc. stipulated by the School Education Act
 - Specialized training colleges and other schools established by the country, local governments, private schools, etc. where students need to take a specified curriculum
 - Vocational training corporations giving certified vocational training stipulated by the Human Resources Development Promotion Act where students need to take a specified curriculum including skills required for jobs

⚠ If you are unsure if your school meets the requirement, check with the school.



4. Who needs a relative certificate?

- ① A person whose dependent relatives live abroad
 - If you have multiple dependent relatives (including your spouse) living abroad, you need a relative certificate for each of them.

⚠ Clarify the relationship on the relative certificate by circling the relationship description. If you can translate the relationship description, it would be appreciated. However, this is not required.

⚠ Relative certificates vary by country. Obtain the certificate(s) in your own country.



5. Who needs a remittance certificate?

- ① A person whose dependent relatives live abroad
 - You need a certificate showing that you sent money to each of them (including your spouse) living abroad (remittance certificate by money order or by credit card).

⚠ No problem to submit copies of the remittance certificate.



6. Who needs a certificate of remittance of 380,000 yen?

A person who sent more than 380,000 yen for coverage of “living expenses” or “educational expenses” to a dependent relative living abroad who is not less than 30 years old and not more than 70 years old and also does not have a disability and is not an international student.

- ① Attach a copy of the detailed statement issued by the financial institution used for remittance to the target person.
- ② Attach a copy of the detailed statement issued by the credit card company who issued the credit card to the target person.

- 📄 If the remittance certificate is not in Japanese, a Japanese translation must be added.
- 📄 When there are multiple remittance transactions in the year, the remittance certificates of these multiple remittance transactions proving that the remittance of more than 380,000 yen was made are required.

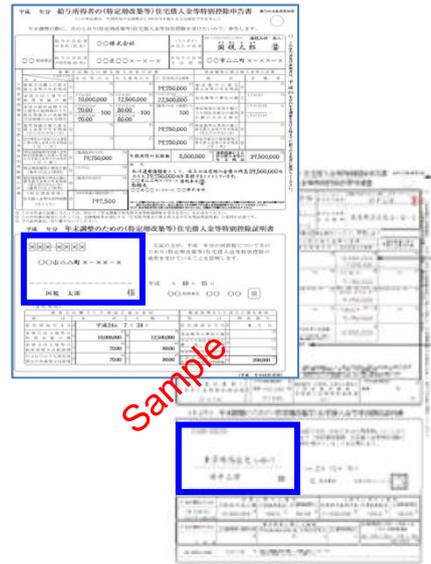
- ⚠ If the total amount proved by the submitted certificates is less than 380,000 yen, you will not be eligible for deduction.
- ⚠ Add up the amount of remittance in Japanese yen with the exchange rate of that time.



9. Who needs an Application for Special Credit for Loans, etc. related to a dwelling?

- ① A person who starts living in a purchased house or on purchased land
- ② A person who filed a tax return and has kept the declaration form after purchasing a house
 - After filing a tax return, you will receive the Application for Special Credit for Loans, etc. related to a dwelling (specific additions or improvement, etc.) of Employment Income Earner forms from the tax office.
 - The forms are prepared for the necessary years (excluding the first year). Be sure to keep them safe. (If you have lost them, contact the relevant tax office.)
 - Any joint obligor will also receive the declaration form. Prepare your own declaration form.

- ⚠ To receive the special credit for loans, etc. related to a dwelling, you need to file a tax return after purchasing your house.
- ⚠ Submit the original Application for Special Credit for Loans, etc. related to a dwelling (specific additions or improvement, etc.) of the Employment Income Earner. (Copies are not acceptable.)
- ⚠ If Mynportal or the electronic data (XML) was imported, no Special Credit for Loans, etc. related to a dwelling (specific additions or improvement, etc.) need to be submitted.



10. Who needs a balance statement?

- ① A person who receives the special credit for loans, etc. related to a dwelling
 - You will receive the balance statement around every October from the financial institution that you borrowed from. If you are borrowing from several financial institutions, you need a balance statement from each financial institution.
 - Any joint obligor will also receive the balance statement. Prepare your own balance statement.

- ⚠ You need a balance statement for the year.
- ⚠ Submit the original balance statement; copies are not acceptable.
- ⚠ If Mynportal or the electronic data (XML) was imported, no balance statements from financial institutions need to be submitted.



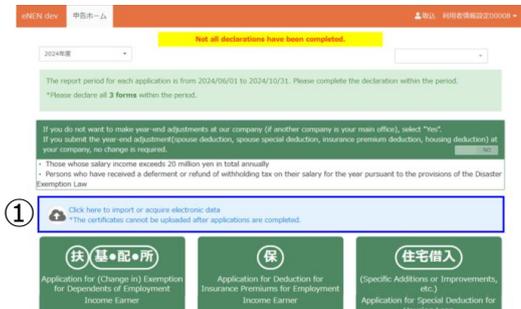
1-1 Electronic Deduction Certificate

1. To take the deductions using the premium deduction certificate, special credit for loans or balance statements from financial institutions, you can download the certificate from the portal site of your insurance company, local tax office or financial institution and import it to eNEN. The file is downloaded in XML format. So upload it as is. The uploaded file is displayed on the Application for Deduction for Insurance Premiums screen and Application for Special Credit for Loans, etc. related to a dwelling screen respectively. The displayed file cannot be corrected. If an incorrect file was uploaded, delete it.
2. Using the My-Number card, you can link to the Mynportal to obtain data for premium deduction certificate, special credit for loans, or balance statements from financial institutions, and link them to eNEN. The linked data are displayed on the Application for Deduction for Insurance Premiums screen and Application for Special Credit for Loans etc. related to a dwelling screen respectively. The displayed file cannot be corrected. If an incorrect file was uploaded, delete it.

- ⚠ To link data using your My-Number card or import XML data, you need to go to each insurance company, financial institution or local tax office to handle the link procedures yourself. No company is allowed to carry out procedures on your behalf. Please be understanding of this.
- ⚠ If you linked to Mynportal and imported XML data, no deduction certificate needs to be submitted.
- ⚠ The linked or imported data of premium deduction can only be deleted.
- ⚠ For certificate of deduction on housing loan and balance certificate of the financial institution, update them by importing their data again to the latest. If the deduction is not necessary, change to NO and apply.

Step 1: Upload the certificate

- ① After logging in, click the Upload Electronic Deduction Certificate (XML) icon (📁) on the upper part of the declaration page.

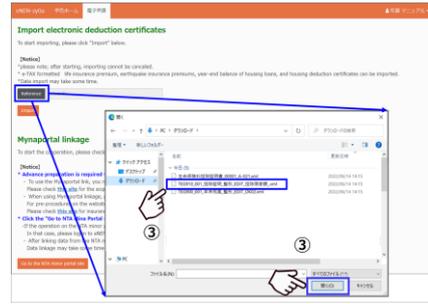


- ② The options Import Electronic Certificate and Link to Mynportal will be displayed.

- When importing an "XML" file, use Import Electronic Certificate.
- Use Link to Mynportal to link data using your My-Number card.



- ③ If Import Electronic Certificate is selected, click Browse; then specify the insurance company XML file stored in your computer and click the Open.



- ④ The specified "XML" file name is displayed. Confirm that the XML file name is correct; then click Import to start importing the file.



- ⑤ The import of the XML file is completed; the completion message and the results of the import are displayed.

⚠ To import multiple files, repeat the procedure as necessary.

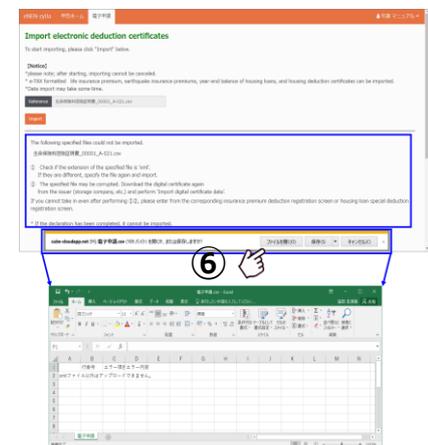
- For the premium deduction certificate, follow the procedures to obtain electronic data (XML file) at your insurance company.
 - For the Application for Special Credit for Loans, follow the procedures to obtain electronic data (XML file) at your local tax office. However, the declaration form before the tax increase in October 2019 cannot be processed electronically. Contact your local tax office to check if your declaration is handled as electronic data.
 - For the balance statements, follow the procedures to obtain electronic data (XML file) at the financial institution that you have borrowed from.
- ⑥ If there are any errors in importing XML data, an error log will be downloaded along with an error message. Display the downloaded file to confirm the error contents. Check with your insurance company or financial institution; then import it again.



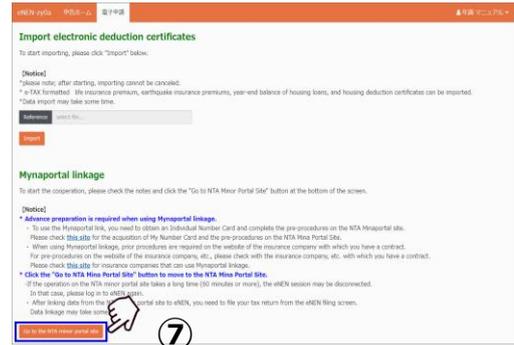
⚠ When multiple premium deduction certificates are imported, perform the error checking to prevent the same certificates from being imported multiple times.

⚠ When the data to be imported is changed, perform the error checking to prevent the data to be imported from being falsified.

⚠ When importing data, be sure to check if the same data is not imported multiple times.



- ⑦ If Link to Mynportal is selected, click Go to the Digital Agency Mynportal site. The confirmation screen to go to the Digital Agency Mynportal will be displayed.



- ⑧ Click Go to the Digital Agency Mynportal site again in the confirmation screen. The Digital Agency Mynportal screen will be displayed.

- ⚠ If there is duplicate data in the insurance premium deduction certificate for insurance deduction when linking with Mynportal, an error message will be displayed and import will not be possible.
- ⚠ If there is duplicate data in the deduction certificate for housing deduction when linking with Mynportal, an error message will be displayed and import will not be possible.
- ⚠ If there is duplicate data in the housing deduction balance certificate when linking with Mynportal, the imported information will be overwritten.



- ⑨ Follow the instructions on the Digital Agency Mynportal screen to link the deduction certificate data.
 - For the premium deduction certificate, contact your insurance company and follow the procedure to be able to link using Mynportal.
 - For the application for special credit for loans, etc. related to a dwelling, contact your local tax office and follow the procedure to be able to link using Mynportal.
 - For the balance certificate of the financial institution, contact the financial institution that you are borrowing from and follow the procedure to be able to link using Mynportal.





Step 2: Check the import results

- When the import is completed, the declaration home reappears.

⚠ Check the import results after importing all XML files or after importing them one by one. The checking method is the same.

- Click the pencil button under the declaration menu, Application for Deduction for Insurance Premiums or Application for Special Credit for Loans, etc. related to a dwelling.

- The statements imported from the electronic deduction certificate are displayed as Category: Electronic/Mynapo.

- If you have duplicated the import of electronic data, click Delete to delete the details.

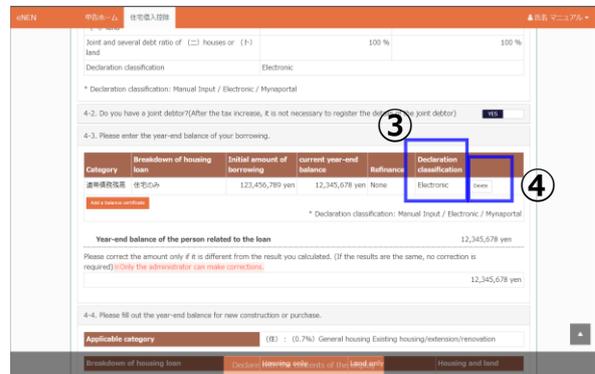
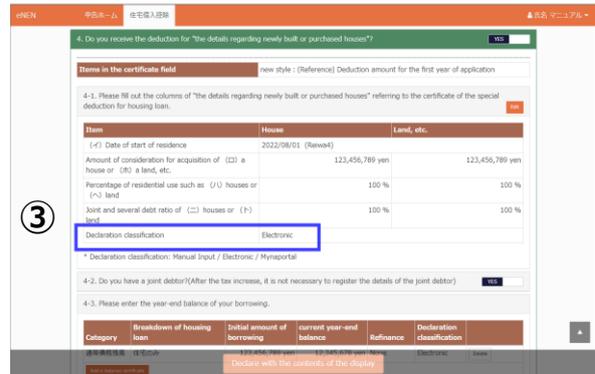
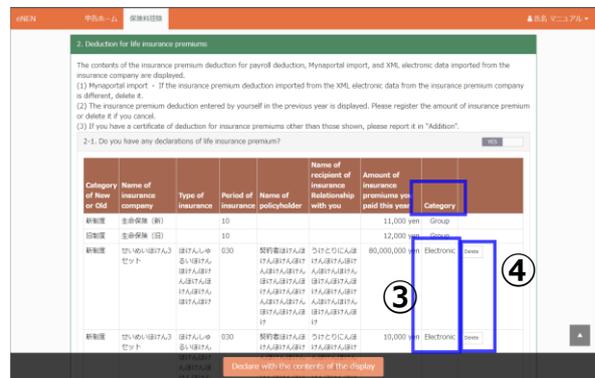
⚠ Details that have been imported cannot be corrected. If an incorrect file has been imported, delete it.

⚠ Check the content to make sure that no duplicate is imported and delete unnecessary statements.



- The report period for each application is from 2024/02/01 to 2024/12/31. Please complete the declaration within the period.
*Please declare all 3 forms within the period.

Click here to import or acquire electronic data
*The certificates cannot be uploaded after applications are completed.



1-2 File Deductions for Dependents, Basic, Spouse and Income Adjustment

Submit the Application for (Change in) Exemption for Dependents and Application for Basic Exemption of Employment Income Earner and Application for Exemption for Spouse of Employment Income Earner and Application for Exemption of Amount of Income Adjustment. Check your address, dependent relatives, spouse deduction and income adjustment deduction. [All applicants must submit this form.](#)

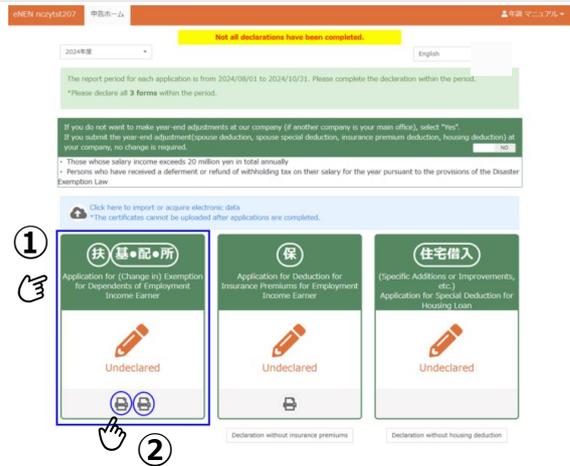
⚠ Be sure to submit this form even if there are no changes in dependents, no dependents or any other issues.

Step 1: Dependent/Basic/Spouse/Income menu

- 1 Confirm that the pencil button is displayed under Dependent/Basic/Spouse/Income. The pencil button indicates that you can submit the declaration form.

When the  mark or Browse is displayed, entry is unavailable. Be sure that the pencil button is displayed.

- 2 If you click the printer button under the pencil button, you can print out the declaration form. Before declaration, the address and family information notified to the company is printed as the initial value.



Step 2: Apply for Dependent/Basic/Spouse/Income

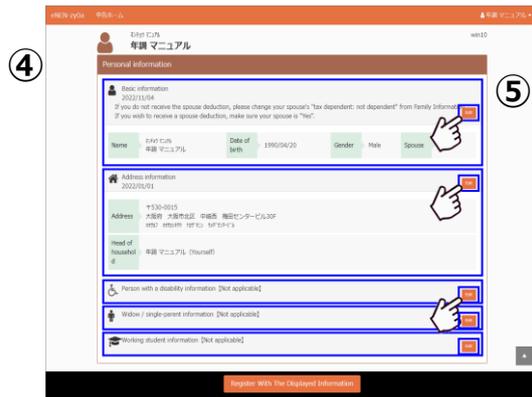
- 1 Confirm that the displayed basic information such as address and spouse notified to the company is correct.
- 2 If the information is fine, select Confirmed for 1. Confirm that the information notified to the company is correct. After referring to ③ through ⑥ below, change personal information first and then select Confirmed.

⚠ If your information is not set to Spouse: Yes, your spouse's name will not be displayed even if your spouse's information is registered in ⑦. Confirm that Spouse: Yes is set.

- 3 To change the information such as address and head of household, click Change Info.

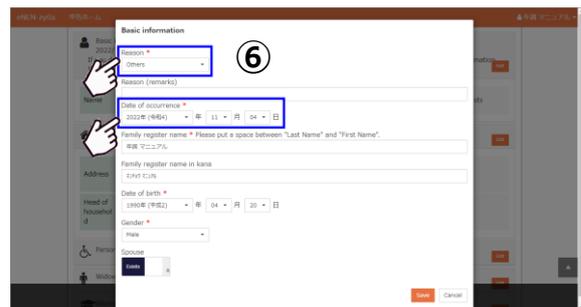


④ Confirm that the displayed basic information and address notified to the company are correct.



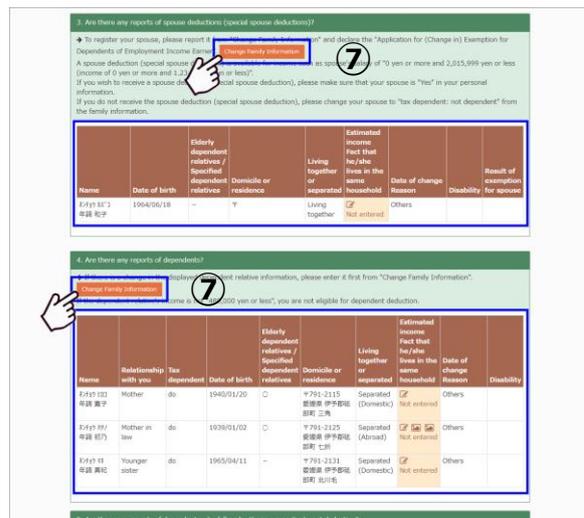
⑤ To change the information, click Edit for the corresponding category.

⑥ When changing information such as the address, add the reason and date of change.



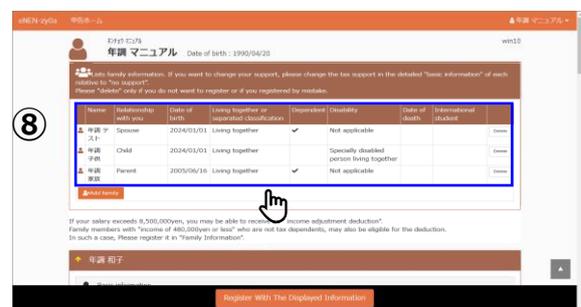
- ⚠ Select when the change takes effect. For the dependents for this year, select a date before or on December 31st this year. For the dependents for the next year, select a date between January 1st and December 31st next year.
- ⚠ If you are unsure of the change date, select the filing date.

⑦ The information on your dependent relatives that you submitted to the company is listed. If you would like to add a dependent relative or no longer support a dependent relative, click Family information change and change the information.



- ⚠ If you take the spouse deduction, make sure that the Spousal status box in your own ① is Yes. If not, your spouse will not appear in the Spouse deduction box even if your spouse is a Dependent in the Family Information.

⑧ Your registered dependents are listed. Click a dependent whose information is to be changed to go to the Basic information display (For how to change information, see Step 5: Change the information of your dependent relatives).



- ⚠ Even if you have dependent relatives who are not regarded as dependent for your taxes, you may be eligible for Exemption of Amount of Income Adjustment if any of them are under 23 years old with income of 480,000 yen or less or specially disabled with income of 480,000 yen or less.

- ⑨ When you have a withholding slip from your previous company to be reported, select Yes.

 Yes and No are available only for employees who is reportable.

- ⑩ When you have a withholding slip to be reported, click [Upload Withholding slip(s) from previous company].

- ⑪ Check "whether or not" you have the withholding slip on hand. Basically the answer is "Yes, I have the withholding slip on hand". If you have not received the withholding slip yet, change the answer to "No".

 If the answer "Yes, I have the withholding slip on hand" is changed to "No", enter only the "(2) Company name of previous employer".

- ⑫ When you have the withholding slip, enter the address and other required information of your previous company.

 Report that you do not have the withholding slip on hand.
 Ask the management department to check the submission method and other details once you have received the withholding slip.

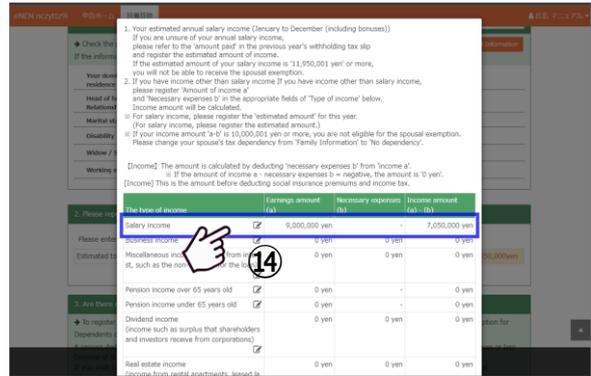
- ⑬ To enter the income, click the pencil button in yellow under 3. Report your expected income for this year.

 There may be a case where your expected salary income is registered by the company in advance. To correct the information, click the pencil button in yellow and change the estimated amount of salary income.

- 14 The income entry screen appears. Click the pencil button for the corresponding income and then enter the estimated income amount. Enter the monthly amounts of salary and pension income; the annual income is automatically calculated.

⚠ Enter your pension income after confirming whether you are Over 65 or Under 65. If income is entered for an age that does not apply, an error message will be displayed.

⚠ If you have business income other than salary or real estate income, you need to file a tax return. After your year-end adjustment is completed, please file your final tax return at your local tax office.

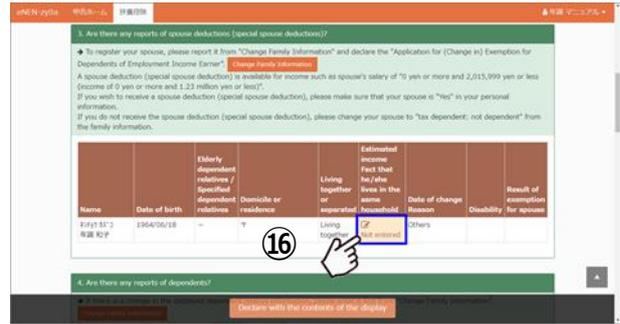


- 15 After entering the estimated income amounts, click Save. The total amount of your income is displayed.

- ✎ If you have income from a side business, etc., enter the amount of income in "Salary income from a side business (not including the portion of salary income from a previous job or from our company)".
- ✎ If you have entered withholding slip from a previous job, the amount will be displayed in "(3) Amount of salary of the previous job, etc.".
- ✎ Income will be calculated as "Amount of income + Salary income from a side business + Withholding slip from previous job".

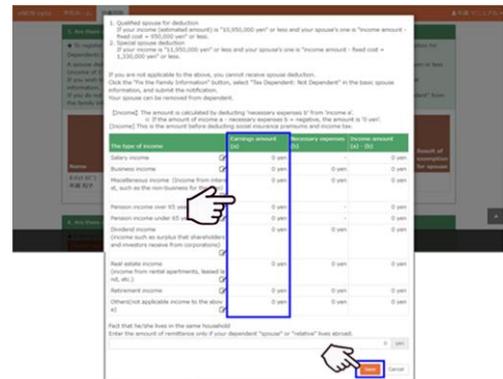


- ⑩ If you take the spouse deduction, your spouse's name is displayed. Enter your spouse's expected annual income amount. Click the pencil button for the corresponding income, and the income entry box appears. Be sure to enter even if your spouse's estimated income is "0 yen".



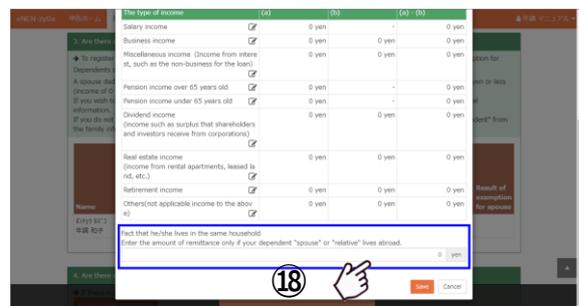
- ⚠ To receive the exemption for spouse or special exemption for spouse, select YES (including exemption for spouse) for Tax dependent from Change Family Information.
- ⚠ If your income is over 10,000,000 yen, you cannot receive the exemption for spouse or the special exemption for spouse.
- ⚠ If your spouse's expected salary income is between "0 yen and 2,015,999 yen or less", you cannot receive the exemption for spouse or special exemption for spouse.
- ⚠ Exemption for your spouse may not be available depending on their income. Click "Family information change" and then change "Tax dependent: Not dependent".
- ⚠ Your income and your spouse's income will determine if you are eligible for exemption for spouse and special exemption for spouse.

- ⑪ The income entry screen appears. Click the pencil button for the corresponding income and then enter the estimated income amount. Enter the monthly amounts of salary and pension income; the annual income is automatically calculated. Be sure to click Save after entering the amount.

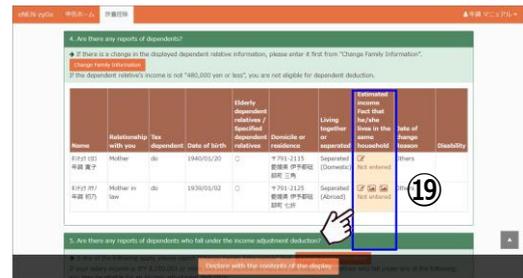


- ⑫ If your spouse is living abroad, enter the amount of money you sent to your spouse living in the same household.

- ⚠ If you have not sent money or sent by credit card, you will not be eligible for spouse deduction. Click "Family information change" and then change "Tax dependent: Not dependent".
- ⚠ When multiple remittances were carried out within a year, enter the total amount of the remittances.

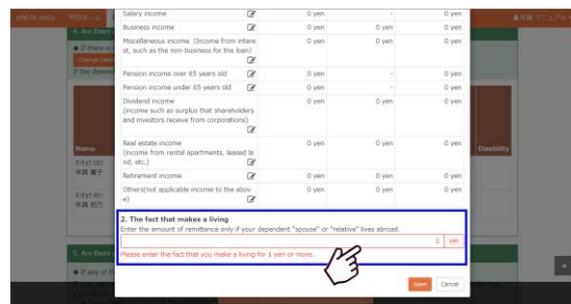


- 19 Confirm that your displayed dependent relatives are correct. Click the pencil button for the corresponding income and then enter the estimated income amount. After entering the amount, click Save.



- 20 If the dependent relative is living abroad, enter the amount of money you sent to the dependent relative living in the same household.

- ⚠ If you have not sent money or sent by credit card, you will not be eligible for spouse deduction. Click Family information change and then change Tax dependent to No.
- ⚠ When multiple remittances were carried out within a year, enter the total amount of the remittances.



20

[Requirements for dependent relatives live abroad]
 When a dependent relative living abroad who is not less than 30 years old and not more than 70 years old and also eligible for deduction, it is necessary to satisfy any of the following requirements.

- 1) A person who is an international student
 * Submit the international student visa or the foreigner registration card.
- 2) A person who has a disability
 * Submit documents identifying as a person with disability.
- 3) A person who sent more than 380,000 yen
 * When multiple remittances were carried out within a year, submit all the remittance certificates proving that the total amount of the remittance is more than 380,000 yen.

21 Register for Exemption of Amount of Income Adjustment.

Among the dependent relatives who are Tax dependents or Not tax dependents, persons eligible for the income adjustment deduction will be displayed. Applicable or Not applicable will be displayed as the result based on the estimate income amount of the displayed dependent relatives.

22 Enter the expected income amounts relatives who are not tax dependents. Depending on the amount of income, it may be excluded from the Exemption of Amount of Income Adjustment.

! If the total amount of income is 480,000 yen or less, it is eligible for the Income adjustment deduction. If the total amount of income is 480,001 yen or more, it is not eligible. For not eligible persons, check if there is anything wrong with the registration information on the income amount.

23 If you have a "spouse" or "dependents" with retirement income, you can receive a local tax deduction if the total amount of your income, not including retirement income, is 480,000 yen or less.

If your total income, not including retirement income, is "480,000 yen or less," click the "Enter" button and enter your income.

i If you clicked the "Enter" button when you did not enter retirement income, you can undo the change.

! If no retirement income is entered, an error will occur.

24 Complete the entry of your estimated income and the dependent relatives' estimated incomes (including your spouse) on the Application for (Change in) Exemption for Dependents and Application for Basic Exemption of Employment Income Earner and Application for Exemption for Spouse of Employment Income Earner and Application for Exemption of Amount of Income Adjustment screen.

5. Are there any reports of dependents who fall under the income adjustment deduction?

→ If any of the following apply, please report "Change Family Information" first. **Change Family Information**

- If your salary income is 3M 8,500,000 or more and other income earners are tax-dependent relatives who fall under any of the following, you may be eligible for an income adjustment deduction.
- Dependents you are "not tax dependent" are specially disabled.
- Dependents you are "not tax dependent" are under the age of 23.
- Those who have income of 480,000 yen or less for dependent relatives who do not support tax.
- "Tax-dependent" dependent relatives are displayed in advance.

Name	Relationship with you	Tax dependent	Date of birth	Elderly dependent relatives / Specialized dependent relatives	Domicile or residence	Living together or separated	Estimated income fact that he/she lives in the same household	Date of change Reason	Disability	Income adjustment deduction
年綱 子	Spouse	do	1994/09/19	-	〒 Living together	0 yen	Others	Others	Not applicable	
年綱 母	Mother	do	1940/01/20	○	〒791-2125 愛媛県伊予郡松山町三ノ角	Separated (Domestic)	0 yen	Others	Not applicable	
年綱 前母	Mother in law	do	1936/01/02	○	〒791-2125 愛媛県伊予郡松山町三ノ角	Separated (Abroad)	480,000 yen	Others	Not applicable	
年綱 弟	Younger sister	do not	1985/04/11	-	〒791-2125 愛媛県伊予郡松山町三ノ角	Separated (Domestic)	Not entered	Others	Not applicable: Dependents with special disabilities	

21

7. Are dependents with retirement income reported?

→ If any of the following apply, please report "Change Family Information" first. **Change Family Information**

- Due to the revised law, if you have dependents who received retirement benefits, you may be able to receive a deduction from resident tax.
- If you have a dependent family member who is not tax dependent who receives retirement benefits, you can receive a residence tax deduction if your income excluding retirement income is 480,000 yen or less.

Please enter the income amount of the person who received retirement allowance. (Please enter all income amounts including retirement income)

*Total income must be 480,000 yen or less, not including retirement income.

Name	Relation ship with you	Tax de pendent	Date of birth	Elderl y dep endent t relat ives / Specif ical de pendent relat ives	Domicile or residen ce	Living to geth er or se para ted	Estimated inc ome Fact that he/ she lives in th e same hous ehold	Date of change Reason	Disability	Internat ional s tudent
年綱 テスト	Spo use	do	2024/01/01	-	〒	Living to geth er	input	2024/01/01 Birth	Not applicabl e	No
年綱 テスト	Spo use	do	2024/01/01	-	〒	Living to geth er	Not entered	2024/01/01 Birth	Not applicabl e	No

1. Please report your income this year.

Please enter your (self income earner) annual (January-December) income amount.

Estimated total amount of your income this year:

24

4. Are there any reports of dependents who fall under the income adjustment deduction?

→ To register your spouse, please report it from "Change Family Information" and declare the "Application for (Change in) Exemption for Dependents of Employment Income Earner". **Change Family Information**

A spouse deduction (special spouse deduction) is available for income such as taxpayer's salary of 10 yen or more and 2,013,999 yen or less. (Income of 0 yen or more and 1.13 million yen or less).

If you wish to receive a spouse deduction (special spouse deduction), please make sure that your spouse is "Yes" in your personal information.

If you do not receive the spouse deduction (special spouse deduction), please change your spouse to "Tax dependent: not dependent" from the family information.

Name	Date of birth	Elderly dependent relatives / Specialized dependent relatives	Domicile or residence	Living together or separated	Estimated income	Date of change Reason	Disability	International student	Result of exemption for spouse
年綱 子	2024/11/01	-	〒	Living together	450,000 yen	2024/11/01 Birth	Not applicable	No	配偶控除 適用済

24

5. Are there any reports of dependents?

→ If there is a change in the displayed dependent relative information, please enter it first from "Change Family Information". **Change Family Information**

If the dependent relative's income is not "480,000 yen or less", you are not eligible for dependent deduction.

Name	Relation ship with you	Tax de pendent	Date of birth	Elderly dependent relatives / Specialized dependent relatives	Domicile or residence	Living together or separated	Estimated income	Date of change Reason	Disability	Internat ional s tudent
年綱 妻	Spouse	do	2008/04/18	○	〒	Living together	450,000 yen	2023/05/04 Marriage	Not applicabl e	No

24

- 25 After entering the expected income amounts, Your Income, Income adjustment deduction, Your Income after Exemption, Spouse's Income, Spouse's Exemption and Spouse's Special exemption, the Basic Exemption will be displayed.

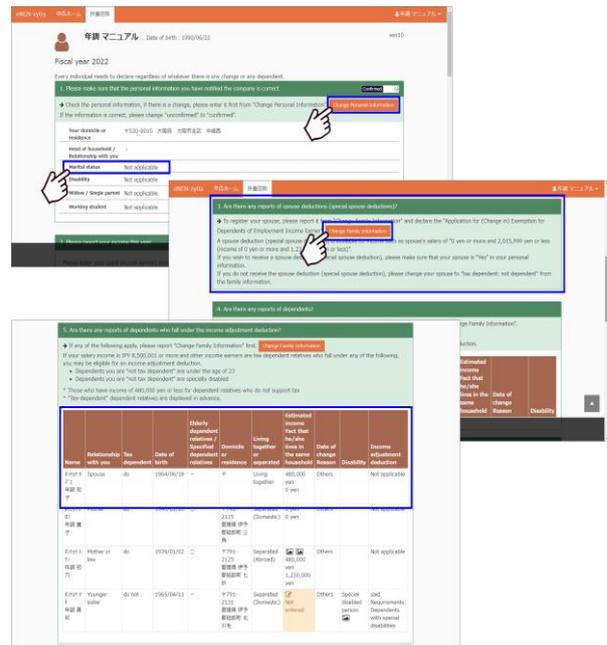
 The displayed income amount and deduction amount are for reference values. Please be understanding that amount of deduction such as for dependent relatives cannot be checked.



- 26 Check the information to complete the registration; then click Start declaration.

 Be sure to click Start declaration. The declaration will not be completed unless Start is clicked.

 If your spousal status is set to No, your spouse will not appear in the "Is there any exemption or special exemption for your spouse to be reported?" box even if your spouse is a Dependent in the Family Information. However, the spouse will appear in the "Is there any report of dependent relatives subject to Exemption of Amount of Income Adjustment?" box. Since you cannot file a tax return like this, please make sure to set Spouse: No for your information or Not tax dependent for your spouse in Family Information before filing your tax return.



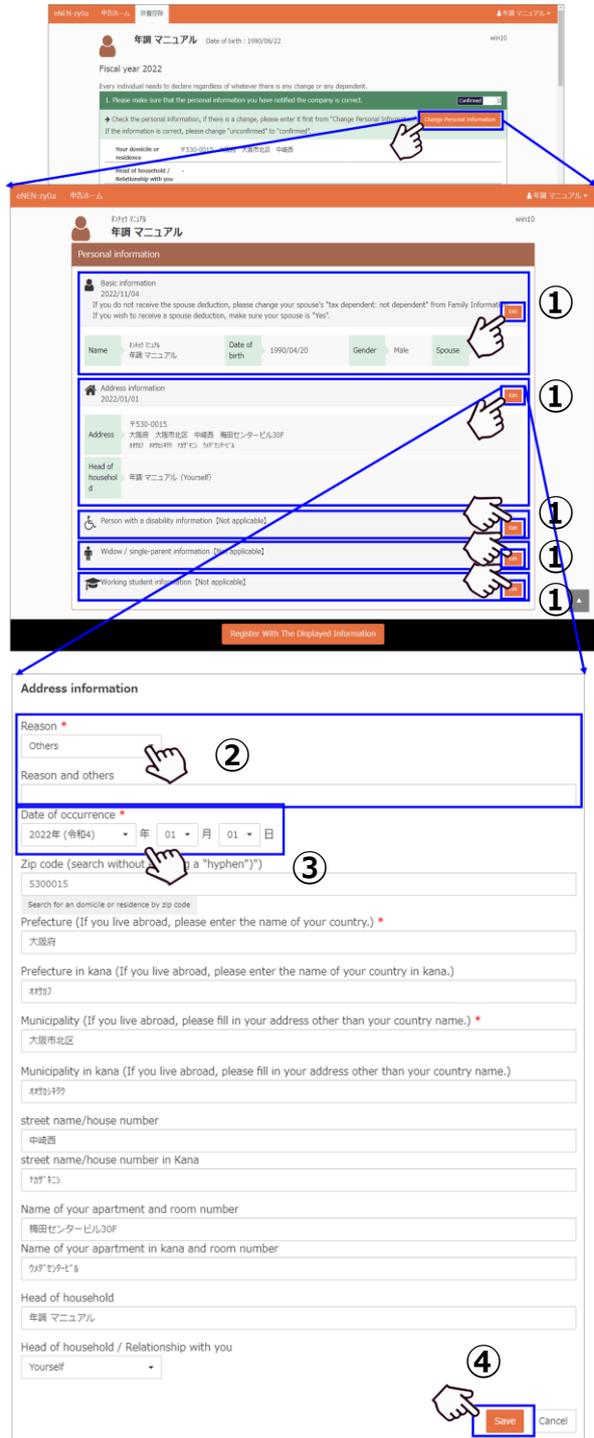
Step 3: Change your information

To change your information such as your address or head of household, click Information to display the Information screen.

- ① Click Edit for Basic Info, Address, Disability, Widow/Single Parent and Working Student; then change the information.
- ② To change your information, select Reason for change. If there are no suitable options, select Others and enter your reason in the Other Reason box.
- ③ For Date, select when the change took effect or will take effect.

- ⚠ When changing the target year of year-end adjustment, enter a date before or on December 31 this year to Date.
- ⚠ Any changes for the next year, including plans to move, should be submitted at the time of the next year's declaration.
- ⚠ If you are unsure of the date of change, enter the date of filing.

- ④ After changing the information, click Save.



- ⑤ After completing the changes, click Register With The Displayed Information.

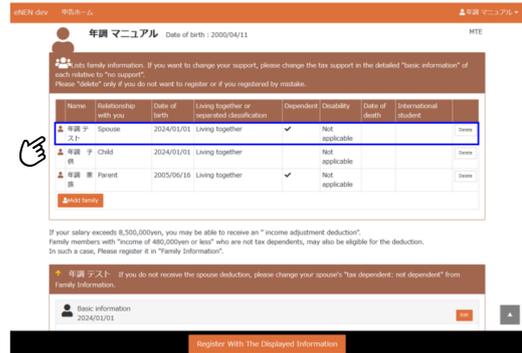
- ⚠ To change for the next year, display the next year's declaration form and submit it with a date between January 1 and December 31 next year.
- ⚠ If you forget to click Register With The Displayed Information button, the changes do not apply to Application for (Change in) Exemption for Dependents.
- ⚠ If you have finished submitting Application for (Change in) Exemption for Dependents, you cannot change your information. Confirm that the pencil button Undeclared is displayed under the declaration home. If the pencil button Undeclared is not displayed, ask the management division to have it restored to be ready for entry.
- ⚠ To take the exemption for spouse, make sure that Spousal: Yes is set in your information. If your dependent spouse is registered, they will not appear in the Application for (Change in) Exemption for Dependents.
- ⚠ If you display another screen without clicking Start declaration, the confirmation message appears as shown on the right. If you have not registered the changes, click No to close the message and click Start registration to register the changes.



- Requirements for widow/single-parent deduction
- 1) The total amount of your annual income must be 5 million yen or less
 - 2) To file as a **widow**, you must meet one of the following requirements:
 - You have not married after your husband's death (including a missing husband)
 - You have not married after your divorce, and you have a dependent relative (total annual income is 480,000 yen or less)
 - 3) To file as a **single parent**, you must meet all of the following requirements:
 - You are single (including divorce, death, missing spouse)
 - You have a dependent child who earns 480,000 yen or less annually
 - You have not been in a de facto marital relationship with anyone

Step 4: Change the information of your spouse

To change your spouse's address or dependent status, click your spouse's name in the list of dependent relatives to go to the basic information on your spouse.



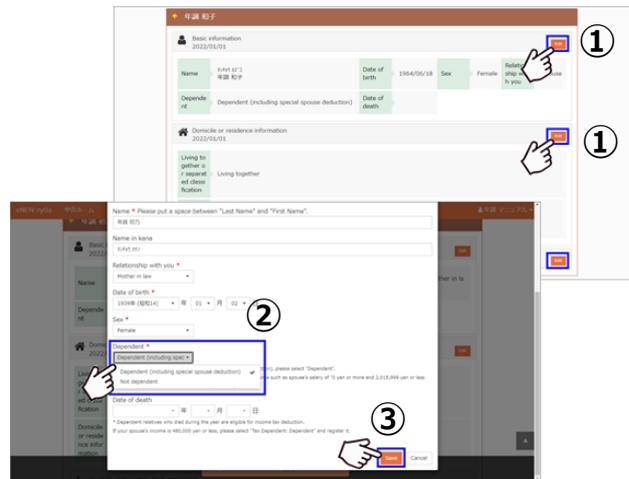
- 1 To change your spouse's dependent status, click Edit in Basic Information.
- 2 Select YES (including special exemption for spouse) or NO in Tax dependent.

⚠ To take the exemption for spouse, select YES (including special exemption for spouse).

- 3 After changing the information, click Save.

⚠ If your spouse's salary income is between 0 and 2,015,999 yen, you are eligible for an exemption or special exemption for your spouse. (The income amount is between 0 and 1,330,000 yen.)

⚠ In the above case, select YES (including special exemption for spouse) for Tax dependent.



- 4 After completing all the changes, click Register With The Displayed Information.

⚠ If you forget to click the button, your spouse's information does not apply to the Application for (Change in) Exemption for Dependents.

⚠ To take the exemption for spouse, make sure that Spousal: Yes is set in your information. See Figure 7 in Step 3: Change your information.

⚠ If you display another screen without clicking Start declaration, the confirmation message appears as shown on the right. If you have not registered the changes, click No to close the message and click Start registration to register the changes.



List of Amounts of Exemptions and Special Exemptions for Spouses

		Net Income Amount (Salary income amount of earner of only salary income)			[Reference] (Salary income amount of spouse earning only salary income)
		9 million yen or less (10,950,000 yen or less)	Over 9 million yen to 9.5 million yen or less (Over 10,950,000 yen to 11,450,000 yen or less)	Over 9.5 million yen to 10 million yen or less (Over 11,450,000 yen to 11,950,000 yen or less)	
Exemption for spouse	Spouse's total income amount 480,000 yen or less	380,000 yen	260,000 yen	130,000 yen	1,030,000 yen or less
	Qualified spouse for tax deduction over 70 years of age	480,000 yen	320,000 yen	160,000 yen	
Special exemption for spouse	Spouse's total income amount Over 480,000 yen - 950,000 yen or less	380,000 yen	260,000 yen	130,000 yen	Over 1,030,000 yen 1,500,000 yen or less
	Over 950,000 yen - 1 million yen or less	360,000 yen	240,000 yen	120,000 yen	Over 1,500,000 yen 1,550,000 yen or less
	Over 1 million yen - 1.05 million yen or less	310,000 yen	210,000 yen	110,000 yen	Over 1,550,000 yen 1,600,000 yen or less
	Over 1.05 million yen - 1.1 million yen or less	260,000 yen	180,000 yen	90,000 yen	Over 1,600,000 yen 1,667,999 yen or less
	Over 1.1 million yen - 1.15 million yen or less	210,000 yen	140,000 yen	70,000 yen	Over 1,667,999 yen 1,751,999 yen or less
	Over 1.15 million yen - 1.2 million yen or less	160,000 yen	110,000 yen	60,000 yen	Over 1,751,999 yen 1,831,999 yen or less
	Over 1.2 million yen - 1.25 million yen or less	110,000 yen	80,000 yen	40,000 yen	Over 1,831,999 yen 1,903,999 yen or less
	Over 1.25 million yen - 1.3 million yen or less	60,000 yen	40,000 yen	20,000 yen	Over 1,903,999 yen 1,971,999 yen or less
	Over 1.3 million yen - 1.33 million yen or less	30,000 yen	20,000 yen	10,000 yen	Over 1,971,999 yen 2,015,999 yen or less
	Over 1.33 million yen	0 yen	0 yen	0 yen	Over 2,015,999 yen

Step 5: Change the information of dependent relatives

To change a dependent relative's address or dependent status, click the dependent relative's name in the list of dependent relatives to go to the basic information on the dependent relative.

⚠ To change the dependent status, do not delete it by using the Delete button, but change it by selecting Yes or No in Tax dependent as follows. The Trash icon should only be used if you made a mistake, such as registering a dependent relative who is not supposed to be registered.

- ① To change a dependent relative's dependent status, click Edit in Basic Information.
- ② Select YES or NO in Tax dependent.
- ③ After changing the information, click Save.

⚠ If the dependent relative's income is 480,000 yen or less (salary income is 1,030,000 yen or less), you are eligible for dependent deduction.

⚠ If the dependent relative is no longer a tax dependent due to getting a job or other reasons, change Tax dependent to No.

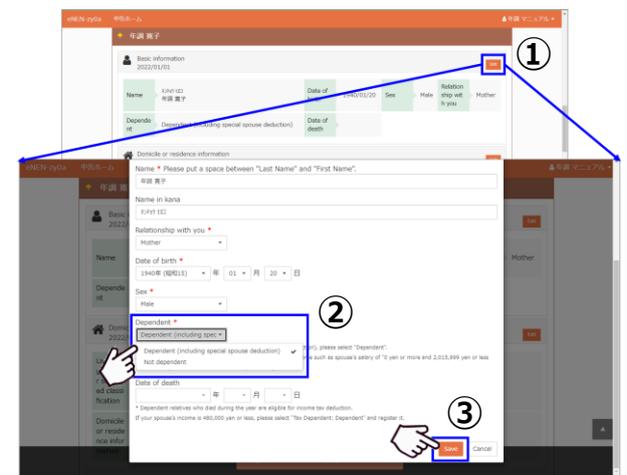
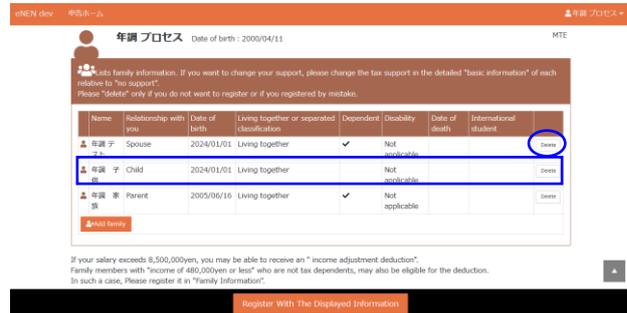
⚠ If you have dependent relatives who are not tax dependents, register them as they may be eligible for Exemption of Amount of Income Adjustment.

[Requirements for Exemption of Amount of Income Adjustment]

Regardless of Tax dependents or Not tax dependents, it is necessary to satisfy any of the following requirements

- 1) A dependent relative who is not more than 23 years old
- 2) A dependent relative who is specially disabled
- 3) The net income amount is 480,000 yen or less

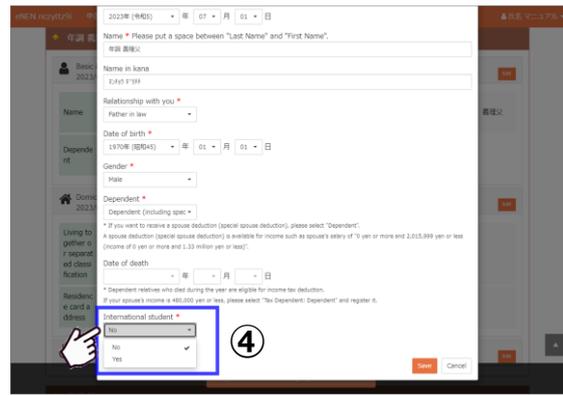
If you are the filer and your income is less than 8,500,000 yen, you will not be eligible for deduction.



- ④ When your dependent relative is living abroad (Residence Category: Separated (Abroad)), check and register if he/she is living abroad for participation in study abroad programs.

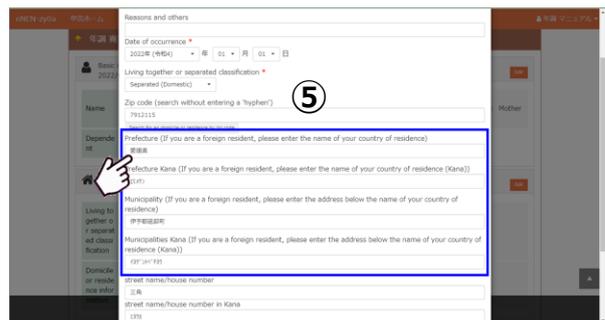
⚠ Select "No", when your dependent relative is living abroad for the purpose other than participating in study abroad programs.

⚠ Select "No", when your dependent relative is living in Japan.



- ⑤ To change a dependent relative's address, click Edit in Address. Correct the registered address; then click Save. After correcting the information, click Save.

⚠ If Residence Category is Separated (Abroad), enter the country name in Prefecture and the address (city or state) other than the country name in Town.



[Requirements for dependent relatives live abroad]
When a dependent relative living abroad who is not less than 30 years old and not more than 70 years old and also eligible for deduction, it is necessary to satisfy any of the following requirements.

- 1) A person who is an international student
* Submit the international student visa or the foreigner registration card.
- 2) A person who has a disability
* Submit documents identifying as a person with disability.
- 3) A person who sent more than 380,000 yen
* Submit all the remittance certificates proving that the total amount of the remittance is more than 380,000 yen.

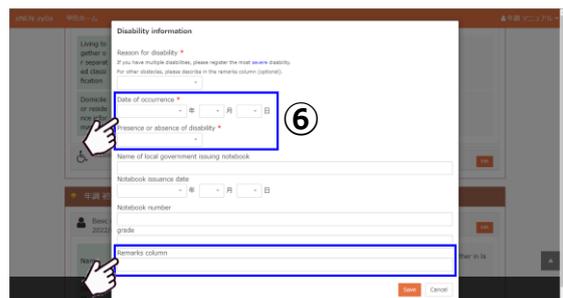
Example: In the following case, submit the certificates of the total remittance of more than 380.000 yen.

2/1: 100,000 yen
4/1: 140,000 yen
6/30: 320,000 yen

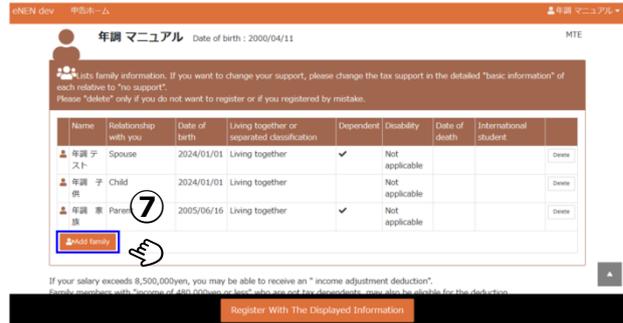
- ⑥ To change a dependent relative's disability, click Edit in Disability.

⚠ If the dependent relative has multiple disabilities, register the most severe one. To register the details of multiple disabilities, enter them in Remarks and then click Save.

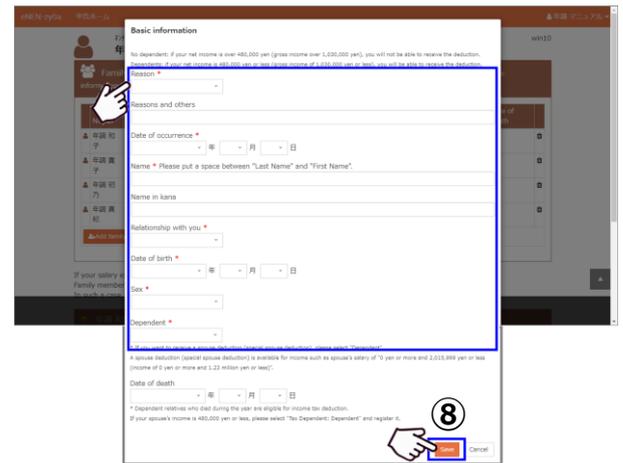
⚠ Registration of detailed Disability is optional.



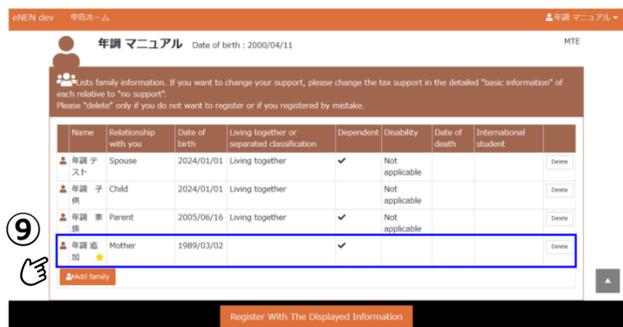
- ⑦ To add a dependent relative, click Add Family to display the basic information screen.



- ⑧ Enter the name, relationship and date of addition; then click Save.



- ⑨ The added dependent relatives are listed. Click a name to go to the dependent relative's information display.



- ⑩ Click Edit in Address and Disability of the registered dependent relative; then enter the address and disability.

⚠ If the Residence Category is Separated (Abroad), enter the country name in Prefecture and the address (city or state) other than the country name in Town.



- ⑪ After entering the information, click Register With The Displayed Information.

⚠ If you display another screen without clicking Start registration, the confirmation message appears as shown on the right. If you have not registered the changes, click No to close the message and click Start registration to register the changes.





Step 6: Apply for Dependent/Basic/Spouse/Income for this year

Confirm that the Dependent/Basic/Spouse/Income information is correct. If the information is correct, click Start declaration.

Your income and deductions, as well as your spouse's income and deductions, will be displayed to allow you to verify the income amounts.

! If you display another screen without clicking Start declaration, the confirmation message appears as shown on the right. If you have not registered the changes, click No to close the message and click Start declaration to register the changes.

① The confirmation message appears. Confirm the message and then start declaration.

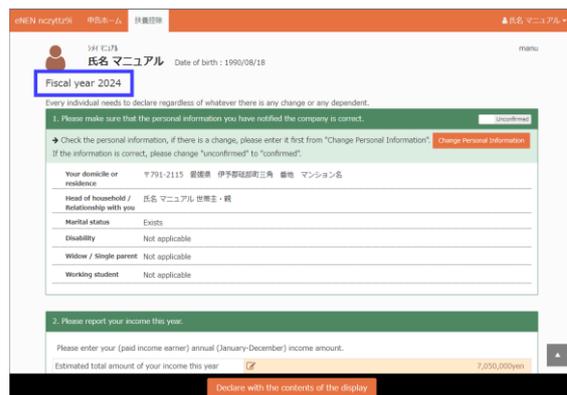
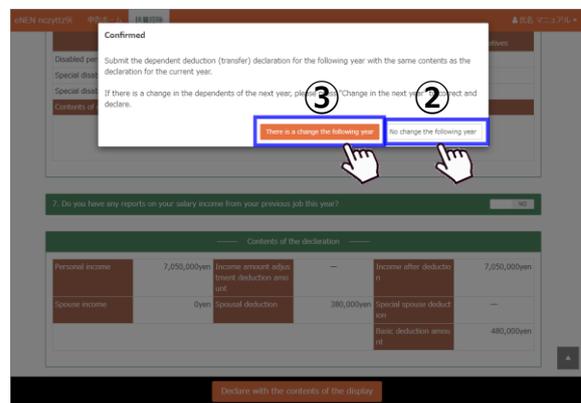
! After you declare, you cannot declare again by yourself. To declare again, ask the management department to return the declaration form.
! Check the content from the top.
! To check the list, print out and review the declaration forms from the Home screen.

② When Declare is clicked, the confirmation screen that asks if there is any change on the declaration for the next year will be displayed. When there is no change from the declaration for this year, click No change for the next year and complete the declaration.

③ When there is any change for the next year such as change in the dependents or address change, click Changes for the Next year and make changes.

! When there is any change for the next year such as change in the dependents or address change, click Changes for the Next year and make changes.

For how to change your information or family information, refer to the following.
 Step 3: Change your information
 Step 4: Change the information of your spouse
 Step 5: Change the information of dependent relatives



- ④ The details entered in Application for (Change in) Exemption for Dependents are displayed on the attachment mount. Check the details, attach necessary documents and then submit it. Follow the instructions from the management division for the attachment method.

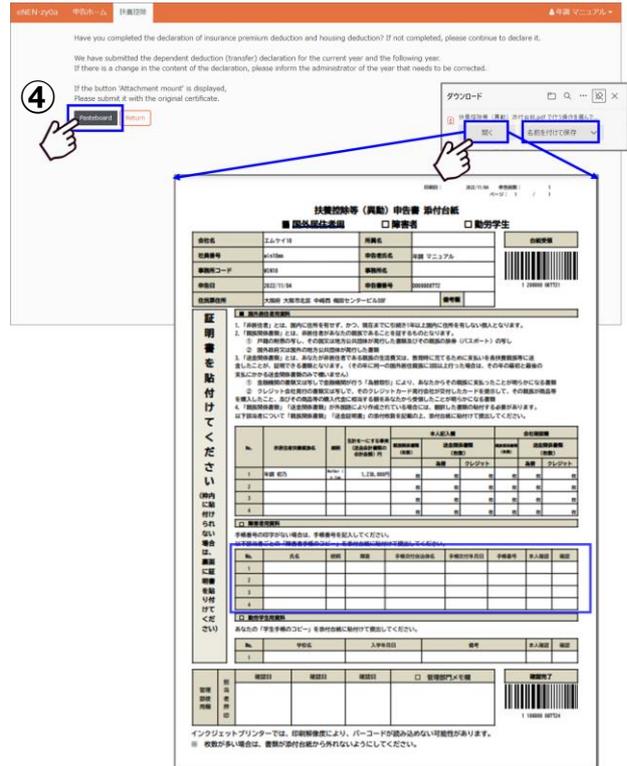
⚠️ If there are multiple spouses and dependent relatives living abroad, confirm that you attached the relative and remittance certificates for each target.

⚠️ When multiple remittances were carried out within a year, submit the first and the last remittance certificates.

⚠️ Be sure to check the requirements since the certificate of the remittance of 380,000 yen must be submitted in case of a dependent relative who is 30 years old and not more than 70 years old unless he/she has a disability or is an international student.

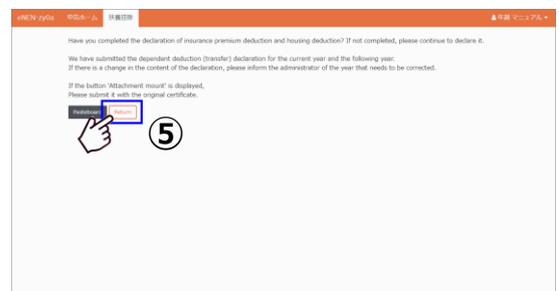
Example: In the following case, submit the certificates of the total remittance of more than 380,000 yen.

- 2/1: 100,000 yen
- 4/1: 140,000 yen
- 6/30: 320,000 yen

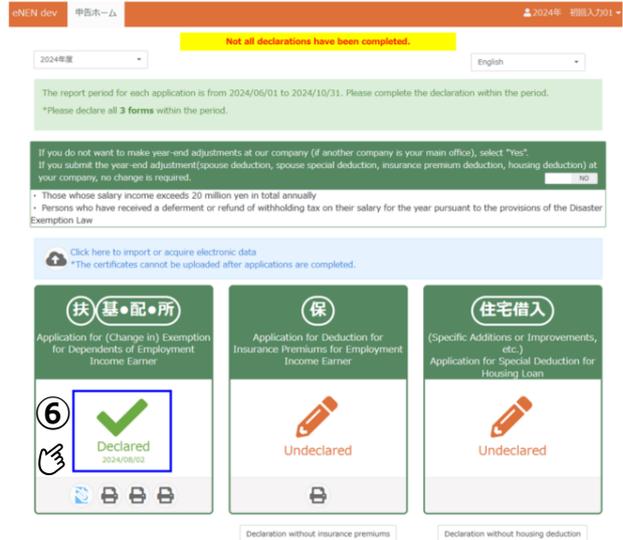


- ⑤ Click Return on the completion screen to go to the declaration home.

- 📄 When submission of the dependent deduction for this year is needed again, contact and ask the administrator to return the previously submitted ones and then submit the application for this year and the next year.
- 📄 When submission of only the dependent deduction for next year is needed again, contact and ask the administrator to return the previously submitted one for the next year. Then, change the year on the declaration home and make the declaration.
- 📄 When the mount for attachments is needed, click Mount for attachments to print out the attachment mount for certificates. Then, attach the certificates to it and submit it.



- ⑥ The ✓ mark, Declared and the date are displayed for the already submitted declaration forms. They indicate that the Dependent/Basic/Spouse/Income declaration has been completed.

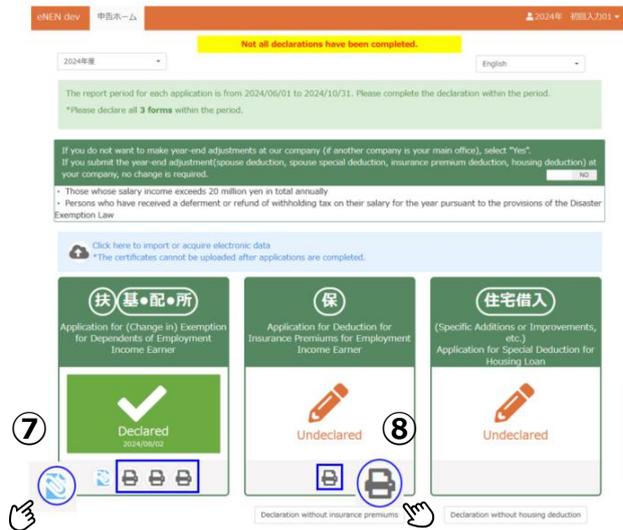


- ⑦ If you forgot to print out the mount for attachments, click the clip mark (📎) next to the printer button.

- 📄 Print the mount for attachments for the withholding slip from previous company.
- 📄 Print the mount for attachments for disability information, certificates for foreign resident relatives, certificates of remittance to foreign resident relatives and working student information.

- ⑧ To print out the declaration form, click the printer button 🖨️.

- ⚠️ You can print out the declaration forms before declaration.
- ⚠️ The declaration form for Special Credit for Loans, etc. related to a dwelling is distributed by your local tax office. Printing from eNEN is not available.



1-3 Declare Dependents for the Next Year

Step 1: Apply for dependent deductions for the next year

- ① After the Dependent/Basic/Spouse/Income declaration for this year is completed, the Changes/No Changes for the Next year button appears.

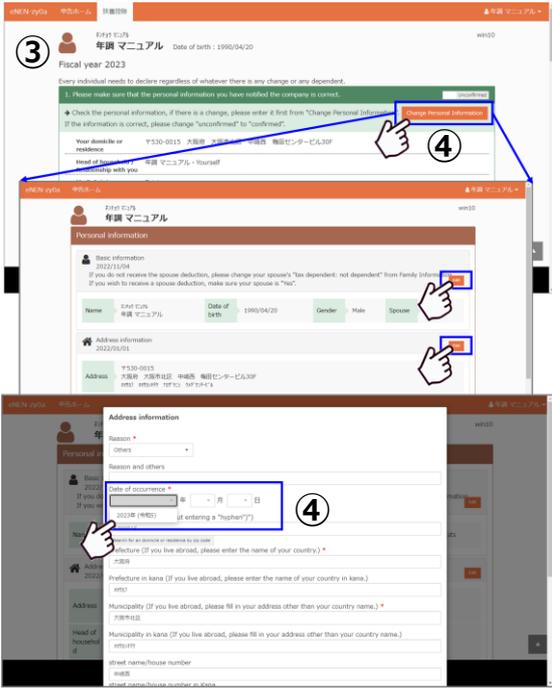
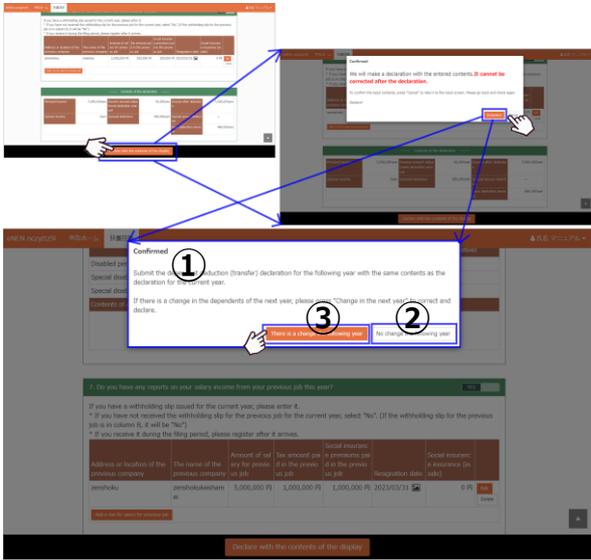
If the submission of the Application for (Change in) Exemption for Dependents for the next year is needed, the Changes/No Changes for the Next year button appears. Be sure to select Changes for the Next year or No Changes for the Next year and click the button.

- ② After the Dependent/Basic/Spouse/Income declaration for this year is completed, if No Changes for the Next year is selected, your filing for the current and next year is finished.

- ③ If Changes for the Next year is clicked, the screen of the Dependent/Basic/Spouse/Income declaration for the next year is displayed.

- ④ To change your information such as your address or head of household, click Information to change it.

⚠ If your information changes next year, select when the change will take effect. (For the change date, select a date between January 1 and December 31 for the following year.)



⑤ To change the dependent status of your spouse or dependent relatives, click Family information change to display the family list.

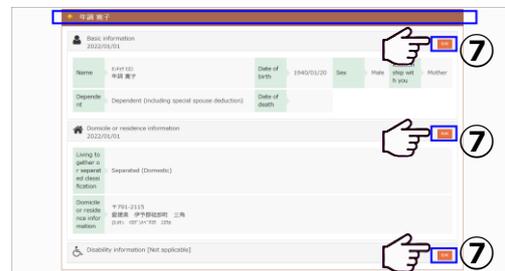


⑥ Click a name to go to the spouse or dependent relative's information display.



⑦ Click Edit in the category to change the details. Correct the information; then click Save.

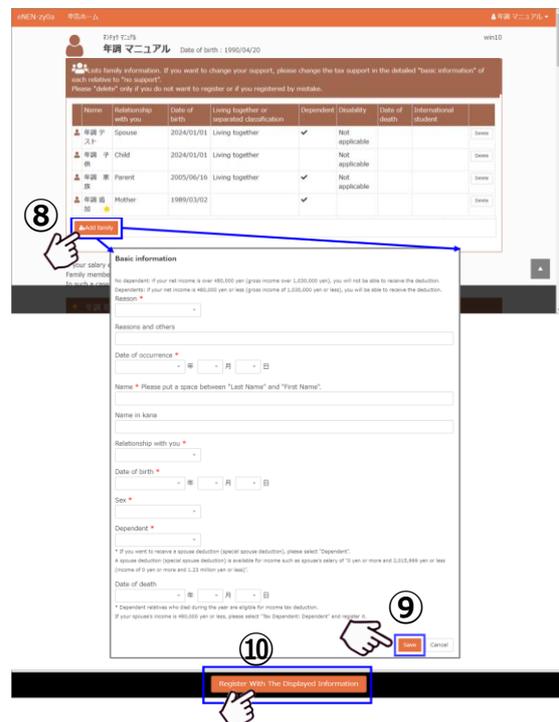
- ⚠ If the dependent status changes, make a change to Tax dependent in Basic Information.
- ⚠ Do not make deletion by clicking in the family list.



⑧ To add a dependent relative, click Add Family.

⑨ Save Basic Information; then enter Address and Disability. After entering the information, click Save.

- ⚠ If Residence Category is Separated (Abroad), enter the country name in Prefecture and the address (city or state) other than the country name in Town.



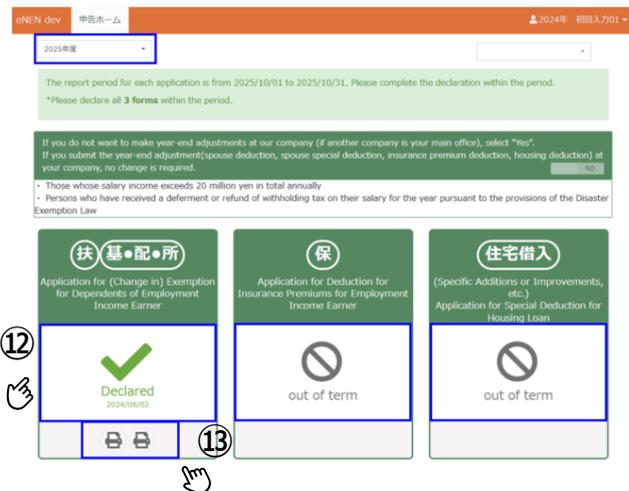
⑩ After adding to or correcting the information, click Register With The Displayed Information.

- ⑪ The added or corrected information is displayed on the dependent deduction screen. Check the information; then click Register With The Displayed Information to submit the Application for (Change in) Exemption for Dependents for the next year.



⚠ If you display another screen without clicking Start declaration, the confirmation message appears as shown on the right. If you have not registered the changes, click No to close the message and click Start declaration to register the changes.

- ⑫ The ✓ mark, Declared and the date are displayed for the declaration forms for the next year.

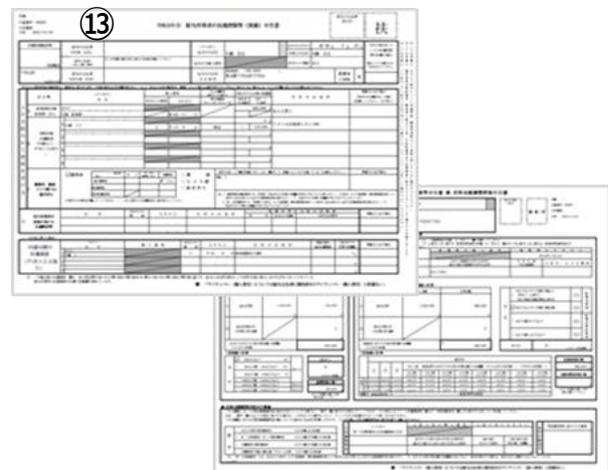


⚠ You do not need to submit the Application for Deduction for Insurance Premiums and Special Credit for Loans for the next year. The Prohibited mark is displayed for them.

⚠ To return to the home screen for the year, change years.

⚠ The declared content can be browsed by clicking the [✓] mark.

- ⑬ Print out the Application for (Change in) Exemption for Dependents and Application for Basic Exemption of Employment Income Earner, Exemption for Spouse of Employment Income Earner and Exemption of Amount of Income Adjustment form, as needed.



⚠ Depending on the entered content, the system automatically prints out the persons subject to spouse qualified for withholding deduction, exemption and special exemption for spouse, exemption of amount of income adjustment, etc. If the declaration is not completed, the system prints out the declaration form temporarily stored.

⚠ It is unnecessary to submit the printed declaration form.

- ⑭ If you forgot to print out the mount for attachments, click the clip mark (📎) next to the printer button on the home screen.

- ⚠️ Print out the mount for attachments for the Application for (Change in) Exemption for Dependents and withholding slip (salary from previous job) from the home screen.
- ⚠️ The mount for attachments to be submitted can be printed only for the current year. (For the next year, you will not need to submit the documents.)
- ⚠️ For a dependent relative who is living and studying abroad, the certificate of study abroad program must be submitted.

⑭

This screenshot shows a tax form titled '課税関係 (課税) 申告書 提出書類' (Tax-related Declaration Form Submission Documents). A blue box highlights a 'clip mark' (📎) next to a printer icon, indicating where to click to print attachments. The form includes various fields for personal information, tax status, and a table for dependent information.

⑭

This screenshot shows the same tax form as the previous one, but with a focus on the table for dependent information. The table has columns for '課税関係 (課税) 申告書 提出書類' and '課税関係 (課税) 申告書 提出書類'. The table contains several rows of data, including names, birth dates, and addresses. A blue box highlights a 'clip mark' (📎) next to a printer icon.

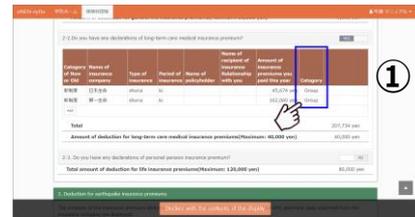
1-4 File Deduction for Insurance Premiums

File the life insurance, long-term medical care insurance, individual annuity insurance, social insurance premiums and small business mutual aid contributions you are paying for. Refer to the premium deduction certificate(s) sent by your insurance company or companies. The premium deduction notice is not accepted. If you have an electronic certificate(s), refer to 1-1 Electronic Deduction Certificate(s).

Step 1: Check the initial display of the life insurance

- 1 If you have joined the payroll deduction group insurance at your company, the details are displayed for each type of insurance.

- ⚠ Group insurance cannot be corrected or deleted.
- ⚠ Group is displayed for the declaration category.



☞ To be imported as group insurance

- General life insurance
- Long-term medical care insurance
- Individual annuity insurance
- Earthquake insurance
- Former long-term casualty insurance
- Corporate pension defined in the Defined Contribution Pension Act

- 2 The premium information imported as electronic deduction certificates are displayed for each type of insurance.

- ⚠ The premium details imported as an electronic deduction certificate cannot be corrected. To correct the information, delete it and then import it again.
- ⚠ Electronic/Mynapo is displayed for the declaration category.



- 3 If the total deduction for each statement exceeds the limit, Excess may appear at the lower row of the statement's declaration category. The statement marked Excess is not deductible, so it can be deleted.

[Category]

- Group: Imported as group insurance
- Electronic: Imported as an electronic certificate
- Mynapo: Imported through Mynaportal
- Continuation: Premiums registered in the previous year
- Last: Registered last year
- New: Registered this year
- Excess: Registered for deduction, but exceeding the deductible amount

* Excess is displayed at the lower row of the declaration category.

Step 2: Add a life insurance policy

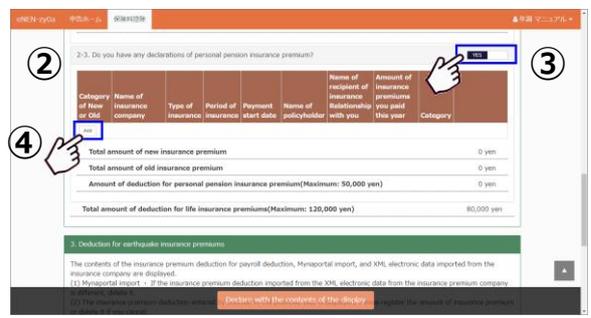
- See the premium deduction certificate at hand to check the type of insurance. Check if it is life insurance, long-term medical care insurance, individual annuity insurance, earthquake insurance deduction, former long-term casualty insurance, social insurance premiums or small business mutual aid contributions.

⚠ Confirm that the year is the one when year-end adjustment is done.

⚠ The premium deduction notice is not accepted. Confirm that it is marked "premium deduction certificate."



- The type of insurance subject to deduction is described on the upper part of each premium deduction certificate. Check it. Life insurance, long-term medical care insurance, individual annuity insurance, earthquake insurance deduction, former long-term casualty insurance, social insurance premiums or small business mutual aid contributions



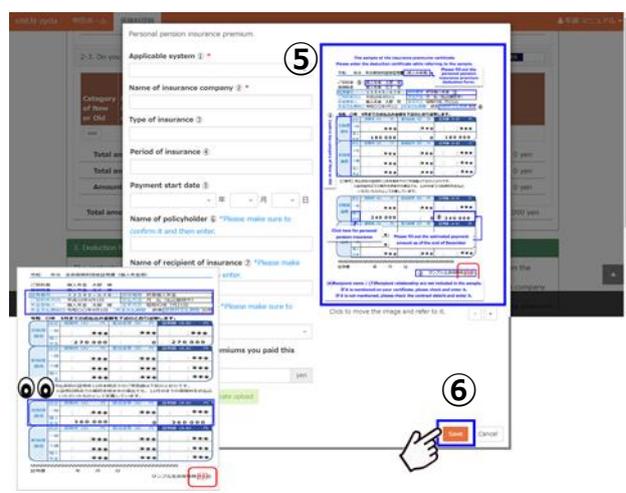
- Check the premium category, and then select YES for the corresponding premium.
- The Add button is displayed. Click Add to display the premium entry screen.
- The sample of a premium deduction certificate is displayed on the right. Compare it to your certificate and then enter the details.

⚠ Certificates can be uploaded. Refer to 1-8 How to upload certificates for the procedure.

- Click Save.

⚠ To add another premium deduction certificate, repeat the above steps 2 to 6.

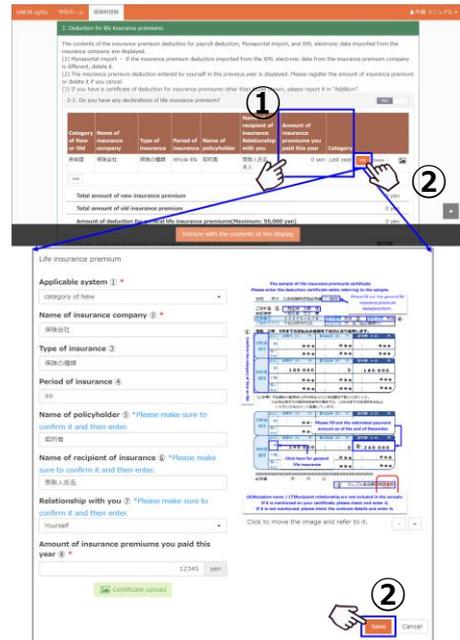
⚠ The deductible amount is calculated by the system, so you do not need to calculate it.



Step 3: Correct the details of insurance premium deductions for the last year

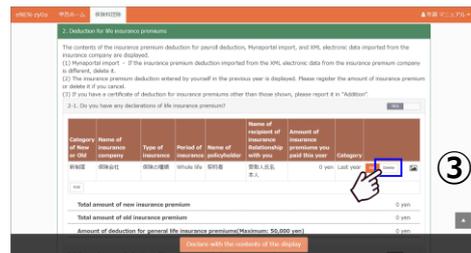
- The details whose category is described as Continuation are for the premiums deducted last year.
- To change the premium deduction amount, click Edit and enter the amount. After entering the premium deduction amount, click Save.

! 0 yen is displayed as the statement of the insurance premium deduction entered the last year. Be sure to enter the paid insurance premiums of this year.



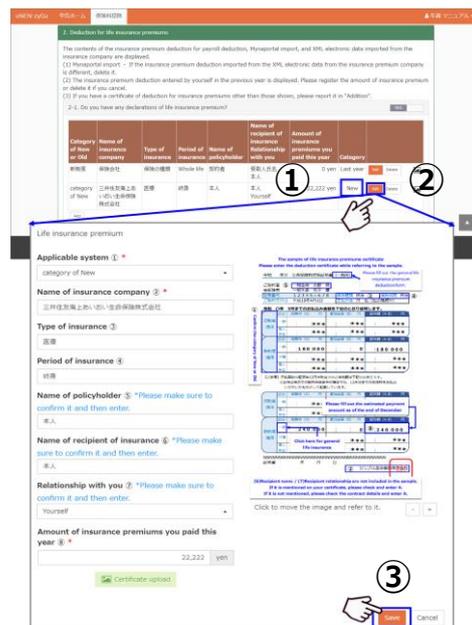
- If premium deduction was canceled, click Delete to delete it.

! The deleted details cannot be restored. If you deleted them incorrectly, enter them again.



Step 4: Correct the added insurance premiums

- The category of the added insurance premiums is displayed as New.
- To correct the information, click Edit to display the entry screen. Correct the corresponding item.
- After correcting the information, click Save.
- To make additional corrections, repeat steps ① to ③ above.



Step 5: Upload premium deduction certificate

- ① Photograph and save the premium deduction certificate before uploading the certificate.

! Save it in any location.

- ② Enter the statements for the premium deduction certificate.

- ③ Click Upload Certificate after entering the statements. Then, confirm where the premium deduction certificate is photographed and saved, and select the photo to be uploaded.

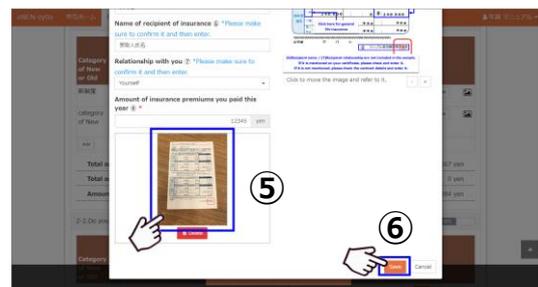
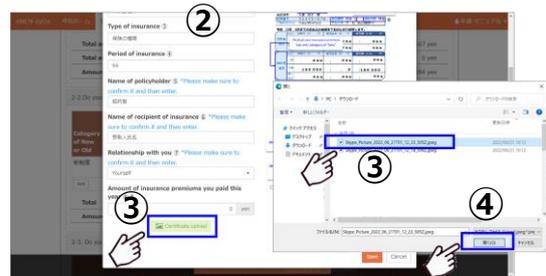
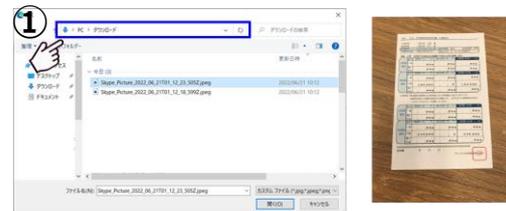
- ④ After selecting the photo, select Open.

- ⑤ The selected photo is displayed. Confirm that it is the certificate for the entered statements.

! If an incorrect photo was uploaded, please delete the photo using the Delete button and upload the photo again.

- ⑥ If the uploaded photo is correct, click Save.

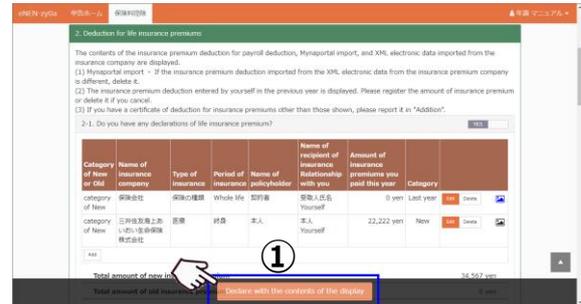
If a certificate has been uploaded,  will be displayed. If not,  will be displayed.



Step 6: File deduction for insurance premiums

① After entering all the information, click Start declaration.

- ⚠ Check the displayed information, and then click Start declaration.
- ⚠ The deductible amount is displayed. You cannot take deduction for the amount exceeding the upper limit.
- ⚠ If you display another screen without clicking Start declaration, the confirmation message appears as shown on the right. If you have not registered the changes, click No to close the message and click Start declaration to register the changes.



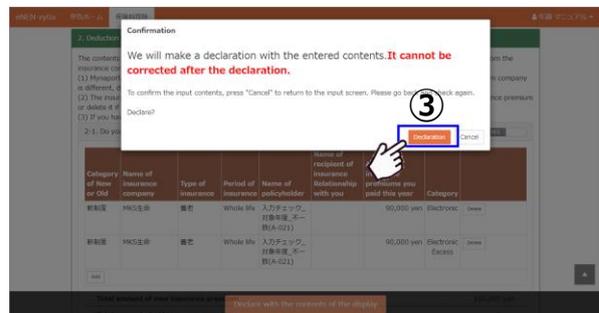
② After the electronic certificate is imported, if the same applicable premium, name of insurance company, etc. are imported, the alert message appears. Confirm that the imported data is correct; then start your declaration.

- ⚠ The duplicate types of insurance are displayed. Confirm the content. If incorrect data has been imported, delete it.



③ If the information is correct, click YES. To start your declaration, click YES in the confirmation dialog box to complete filing your premium deductions.

- ⚠ To correct the information after completing declaration, ask the management division to return the form. If the form is returned, you can correct the information.





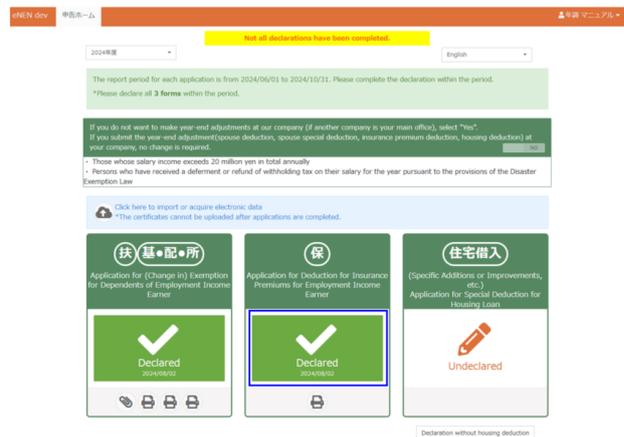
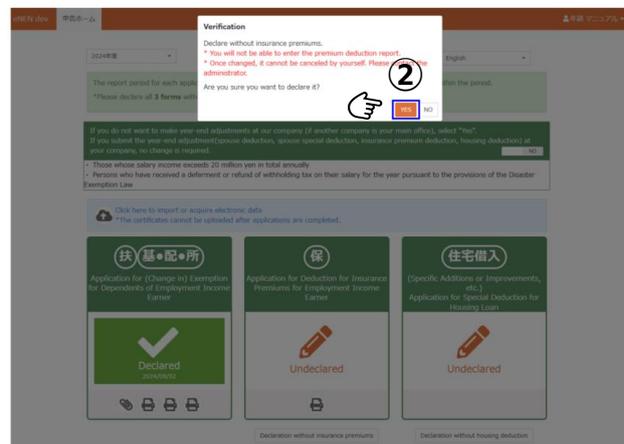
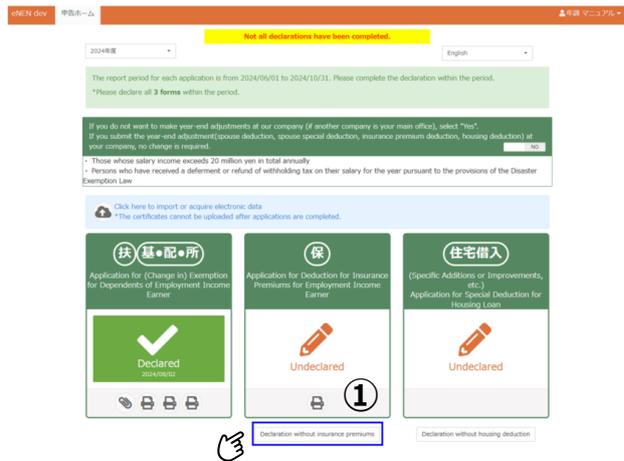
Step 7: If you have no deductions to declare

- 1 If you have no certificates to take deductions for life insurance, earthquake insurance, former long-term casualty insurance, etc., click Declare without deductions under the Application for Insurance Premium Deductions menu.

⚠️ If you have purchased group insurance, the Declare without deduction button is not available. If you have not joined insurance subject to premium deduction, click this button.

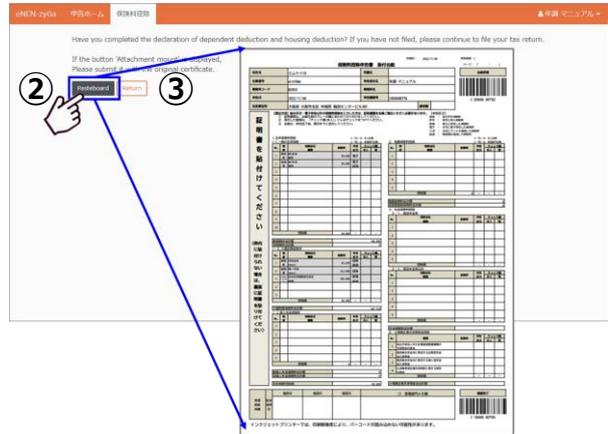
- 2 Click Yes on the declaration confirmation screen to complete your premium deduction declaration. After completing your declaration, you cannot fill in the Application for Deduction for Insurance Premiums any longer.

⚠️ To enter the premium deduction information after filing with Declare without deductions, ask your system administrator to return the form.



Step 8: Complete your declaration

- ① Enter the content of the certificates; then click Start declaration to complete declaration.
- ② If information other than group insurance was entered, the Mount for attachments and Return buttons are displayed on the completion screen. Click Mount for attachments to print out the attachment mount for certificates.
- ③ Click Return to return to the declaration menu.
- ④ To print out the mount for attachments later, click  to download it. Print out the downloaded mount for attachments, attach the certificates to it and then submit it.



**Step 9: Mount for attachments**

- ① For the highlighted sections on the mount for attachments, it is not necessary to submit the premium deduction certificate such as for the group insurance.
- ② You need to submit certificates for the categories Continuation and New. Check the certificates and then submit them.
If the total deduction for each statement exceeds the limit, Excess may appear at the lower row of the statement's declaration category.

**[Category]**

Group: Imported as group insurance

Electronic: Imported as an electronic certificate

Mynapo: Imported through Mynaportal

New: Registered this year

Continuation: Premiums registered in the previous year

Last: Registered last year

Excess: Registered for deduction, but exceeding the deductible amount

- * Excess is displayed at the lower row of the declaration category.

**To submit**

Use the mount for attachments as a check sheet. Confirm the content, and then place a ✓ in Check: You.

Use it as a check sheet when submitting it.

**Step 10: Make corrections after filing**

For example, if you found a certificate after completing your declaration or if some information is incorrect, contact your management division.

The system administrator will return your form; then the pencil button will appear on the menu screen and you will be able to correct the information.

1-5 About Filing Special Credit for Loans, etc. related to a dwelling

To take special credit for loans, you need to file a tax return in the year you purchase your home. Confirm that you have the Application for Special Credit for Loans, etc. related to a dwelling (specific additions or improvement, etc.) sent from the tax office in the jurisdiction where you reside. After filing your tax return, submit the declaration form to the tax office.

Step 1: Take special credit for loans, etc. related to a dwelling

- ① To take the special credit for loans, click the pencil button to display the entry screen for special credit for loans, etc. related to a dwelling.
- ② To take the special credit for loans, etc. related to a dwelling, select YES to display the entry screen.
- ③ The address confirmation screen appears.
- ④ If you filed for the housing loan tax deduction the previous year, but purchased a new home this year and are taking the deduction, you may want to check the "Did you replace your home?". Click [▼] on the right. The "Replace" button will appear for the deduction item for which you are currently taking a deduction. Click the "Replace" button for the deduction that you have replaced housing.
- ⑤ A "Confirm" dialog box will appear. Check the displayed information and click the "Initialize" button.

⚠ If you click the "Initialize" button after clicking the "Replace" button, the deduction items will be cleared. It is not possible to restore the status before initialization.

⚠ If you initialized by mistake, re-enter the appropriate deduction item(s).

⑥ If the address on the residence certificate and the address for the housing deduction are different, enter the latter.

⑦ Register the maximum amount of the special credit for loans, etc. related to a dwelling (specific additions or improvement, etc.).

⚠ Note that the format of the certificate differs depending on before or after the tax increase. Enter the maximum amount, referring to the sample screen.

⚠ If you have two certificates of the same type, enter the total value for both.

⑧ Check the type of special credit for loans, etc. related to a dwelling; then select YES for the corresponding item.

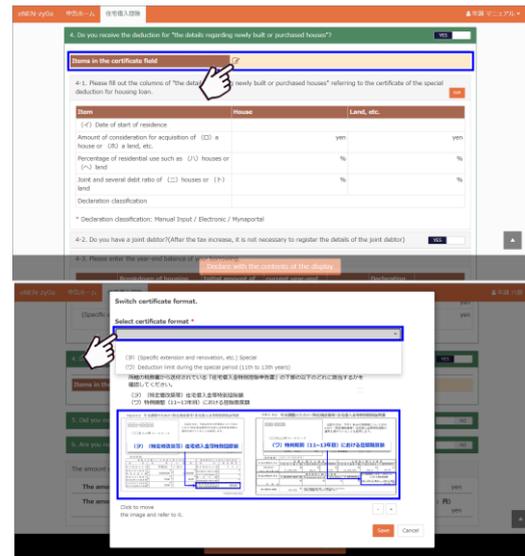
- Matters relating to newly built or purchased houses
- Extension and renovation
- Duplicate application for disaster

Select from the above.

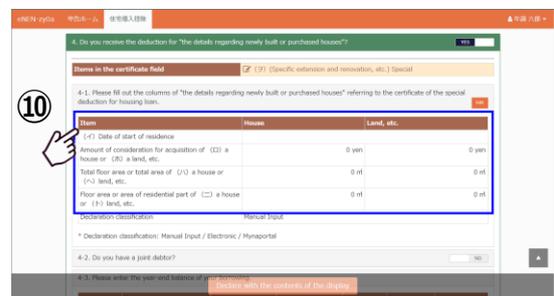
⑨

- ⑨ Check if the declaration form you have is the one before or after the tax increase in October 2019.

⚠ Please select the format of your certificate by referring to the image and comparing it to your own certificate.

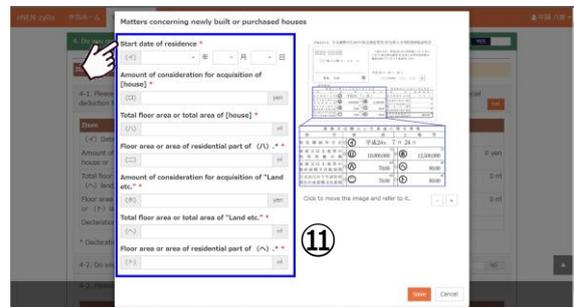


- ⑩ If (㉞) Amount of the special credit for loans, etc. related to a dwelling (specific additions or improvement, etc.) is selected, the before tax increase screen appears.



- ⑪ Enter the information described on the lower line of the Special Credit for Loans.

⚠ Certificates can be uploaded. Refer to 1-8 How to upload certificates for the procedure.



平成25年分 年末調整のための(特定増改築等)住宅借入金等特別控除証明書

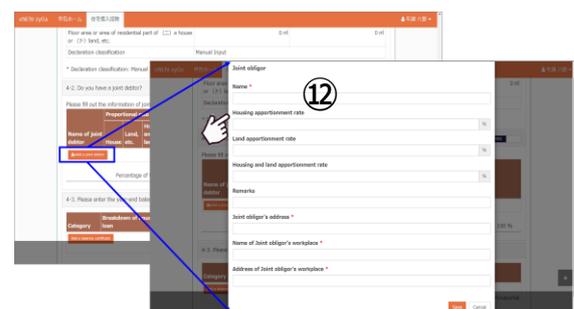
○ ○ 〇 △ 〇 △ × - × × - ×

平成 25 年 10 月 4 日 印 〇 〇 〇 〇

項目	金額	控除率	控除額
特定増改築等	10,000,000	10%	1,000,000
住宅借入金等	7,000,000	10%	700,000
合計	17,000,000		1,700,000

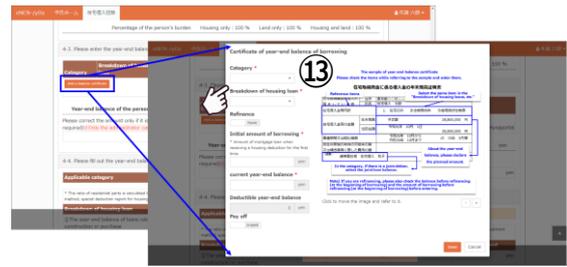
- ⑫ If there is a joint obligor for housing, enter the information about the obligor. If there are multiple joint obligors, register all of them.

⚠ If there are multiple joint obligors, enter the name and apportionment rate of each joint obligor.



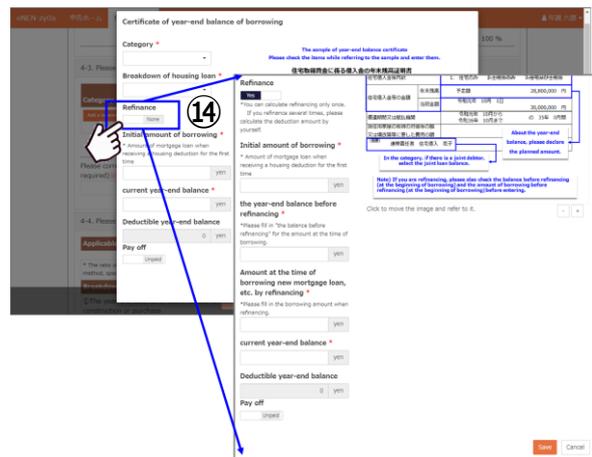
- ⑬ Enter the loan balance. If you are borrowing from multiple financial institutions, enter the balance for each financial institution.

- ⚠ If there is a joint obligor, select Category: Joint Loan Balance to calculate your ratio balance.
- ⚠ If there is no joint obligor, select Category: Single Balance. The entered balance will be your year-end balance.
- ⚠ Certificates can be uploaded. Refer to 1-8 How to upload certificates for the procedure.



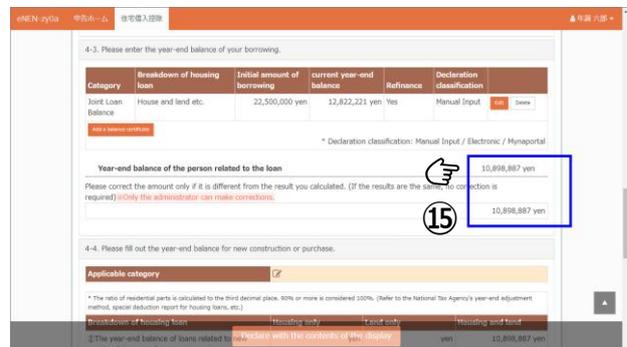
- ⑭ If you have refinanced, change Refinancing to YES. Enter the initial loan amount, year-end balance before refinancing, loan amount at the time of refinancing and year-end balance for the year.

- ⚠ Remember to enter the year-end balance before refinancing and loan amount at the time of refinancing. The information is required to calculate the deductible amount.
- ⚠ If unknown, check with the financial institution you borrowed from.



- ⑮ If there is a joint obligor, the loan amount for their apportionment rate will be calculated from the year-end balance entered.

- ⚠ From ⑫⑬, the year-end balance based on your ownership percentage will be calculated and displayed.



- ⑩ Select a category to take special credit for loans, etc. related to a dwelling.

⚠ Select the start date of residence and the category to calculate the deductible amount.

- ⑪ Click the category to list the categories. Select the correct category.

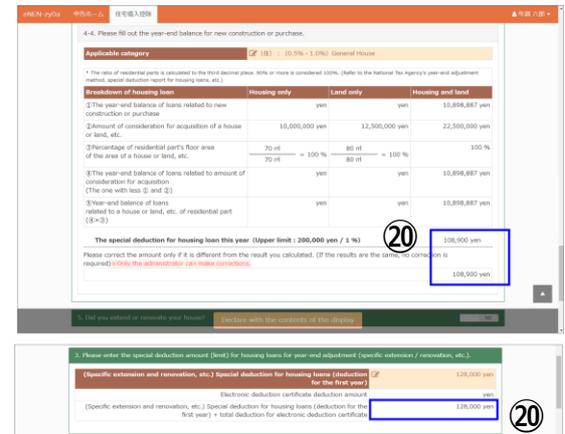
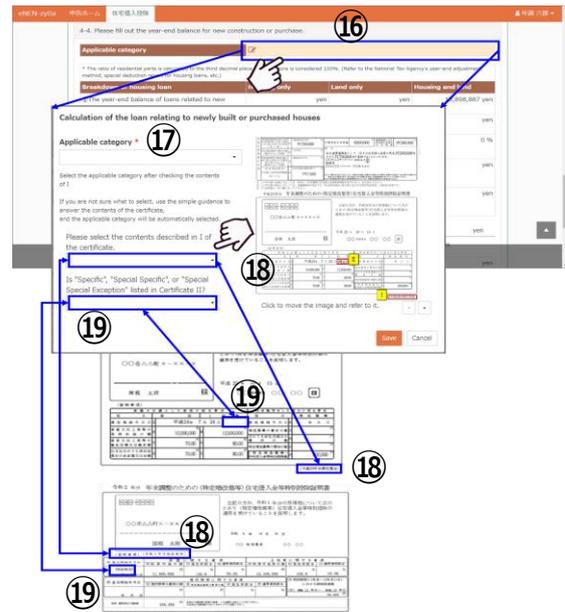
- ⑫ If you do not know which category to select, select the content described in I of the certificate of Special Credit for Loans from Select the content described in I of the certificate.

- ⑬ Confirm that Exception [特例], Special specified [特別特定] and Special exception [特別特例] are described after the start date of residence.

⚠ If you select the content of ⑩⑪, the category is automatically selected.

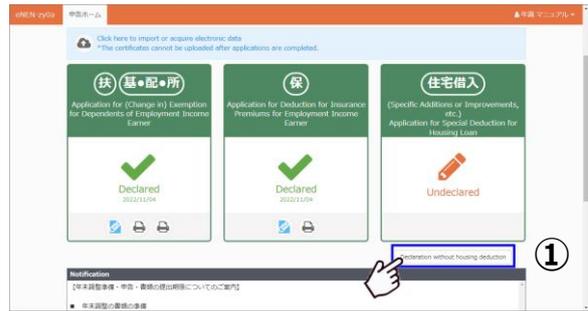
- ⑭ Select the start date of residence and the category to calculate the deductible amount.

⚠ You cannot take deduction for the amount exceeding the upper limit.
⚠ If the maximum amount is less than the amount applicable to the residence start date and the category, you cannot take a deduction for the amount exceeding the upper limit entered in ⑤.



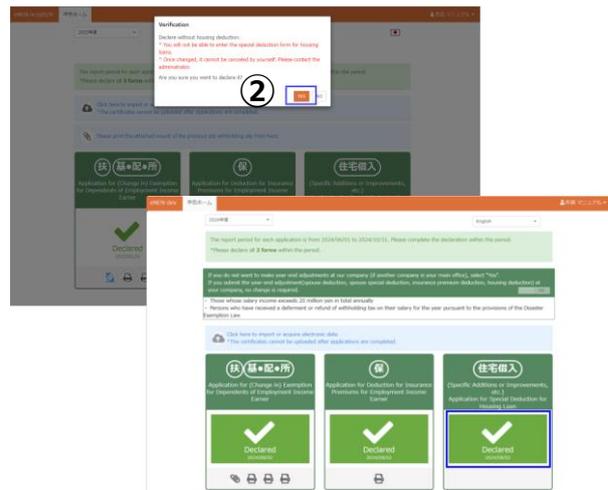
Step 2: Take no housing deduction

- 1 Click Declare without deduction under Housing loans on the declaration home.



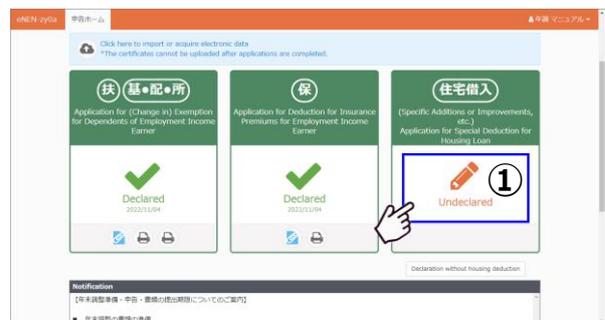
- 2 Click Yes on the declaration confirmation screen to complete the declaration with the application for special credit for loans, etc. related to a dwelling. Once it is completed, entry to the application for special credit for loans, etc. related to a dwelling is no longer available.

⚠ To enter to the application for special credit for loans, etc. related to a dwelling after filing with Declare without deductions, contact and ask the management department to return the form to enter.



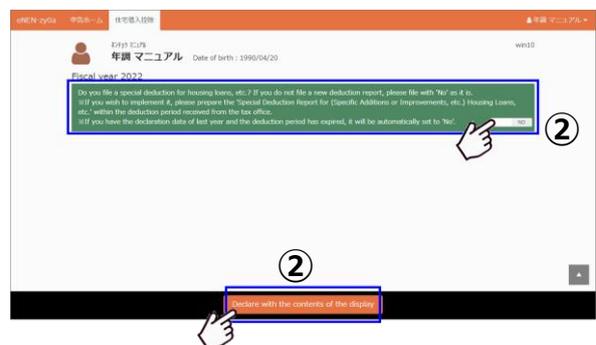
Step 3: Take no housing deduction

- 1 To declare, display the special credit for loans, etc. related to a dwelling screen. Click the pencil button for the Housing deduction to display the special credit for loans, etc. related to a dwelling screen.



- 2 Do you file a special credit for loans, etc. related to a dwelling? Answer them. If the special credit for loans is not necessary, click Start declaration without changing NO.

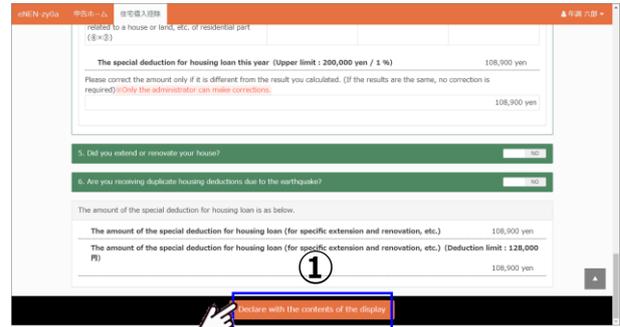
⚠ File with NO to complete declaration without deduction.



Step 4: File housing deductions

- ① Follow Take special credit for loans, etc. related to a dwelling to enter the information for housing deductions. Click Start declaration to complete filing for the housing deductions.

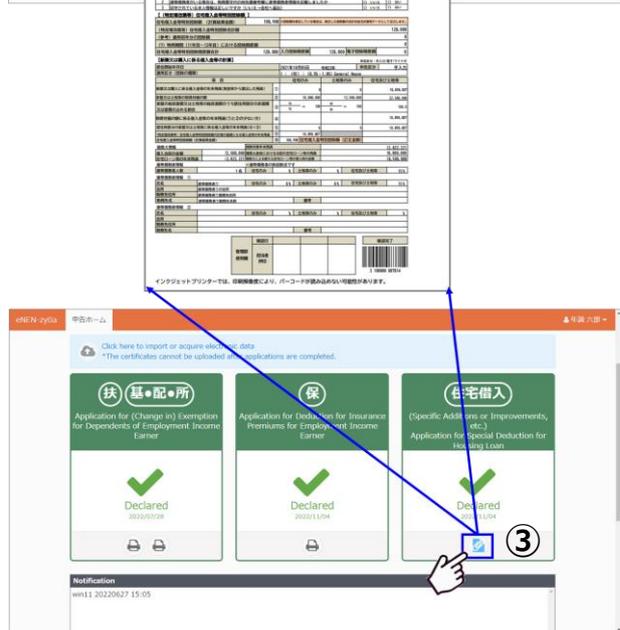
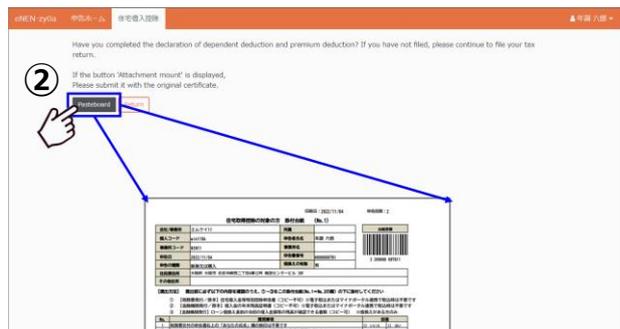
- ⚠ To take multiple deductions, select YES for the target items to enter the details.
- ⚠ There are the following types: Newly built or purchased, Extension and renovation, and Duplicate application for disaster. Check your certificates to enter the information.
- ⚠ To correct the information after completing declaration, contact the management division. The system administrator returns your form, and then you will be able to correct the information.
- ⚠ If you display another screen without clicking Start declaration, the confirmation message appears as shown on the right. If you have not registered the changes, click No to close the message and click Start declaration to register the changes.



- ② The Mount for attachments button is displayed on the completion screen. Click the button to display the mount for attachments. Attach the certificates to the mount for attachments; then submit it.

- ③ If you forgot to print out the mount for attachments, click the clip mark of the declaration menu.

- ⚠ Print out the mount for attachments from the declaration completion screen or home screen.

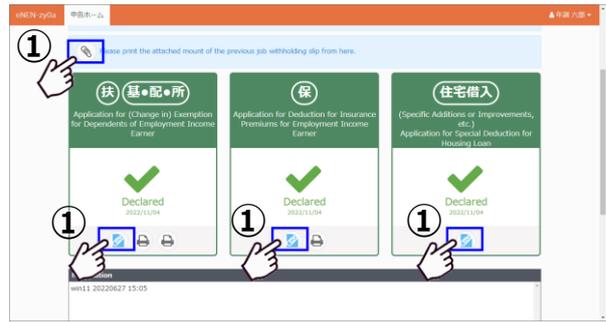




Step 2: Print out the mount for attachments from the home screen

- ① If you did not print out the mount for attachments from the completion screen, click  on the menu on the home screen.

-  You can print out the mount for attachments repeatedly.
-  If you corrected the declaration form and also need to change the certificate, print out another mount for attachments, attach the certificate, and then submit it.



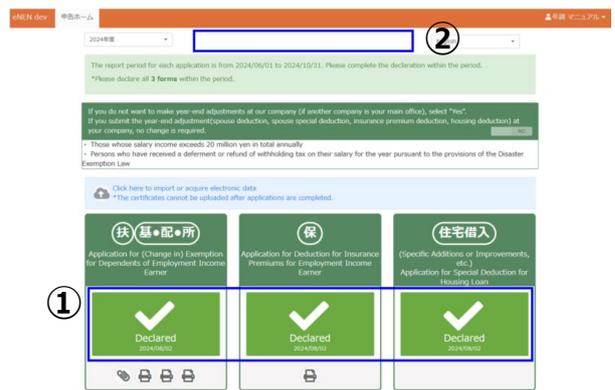
1-7 Complete Year-End Adjustment

When all your declarations are completed, the year-end adjustment is completed. After submitting the declaration forms, if you attach the certificates on the mount for attachments and then submit it, all year-end adjustment declarations are completed.

Step 1: Complete declarations

- The ✓ mark indicates that the declaration is completed.
- If you do not see the message "Your declaration is not complete." at the top of the declaration home, the declaration is complete.

- ⚠ If  is displayed, you can use the mount for attachments (check sheet) for the declaration.
- ⚠ If  is displayed, you can print out the declaration form.



This is a printed form titled '令和3年分 給与所得者の扶養控除等（異動）申告書' (Form 1). It includes fields for the taxpayer's name, address, and company information. The main table lists dependents with columns for name, relationship, date of birth, and marital status. There are also sections for '扶養控除の特典' (Special benefits for dependents) and '扶養控除の適用状況' (Application status of dependents).

This is a printed form titled '令和3年分 給与所得者の基礎控除申告書 兼 給与所得者の配偶者控除申告書 兼 所得金額調整控除申告書' (Form 2). It includes fields for the taxpayer's name, address, and company information. The main table lists income adjustments with columns for name, relationship, date of birth, and marital status. There are also sections for '基礎控除の特典' (Special benefits for basic exemption) and '所得金額調整控除の特典' (Special benefits for income adjustment exemption).

This is a printed form titled '令和3年分 給与所得者の保険料控除申告書' (Form 3). It includes fields for the taxpayer's name, address, and company information. The main table lists insurance premiums with columns for name, relationship, date of birth, marital status, and insurance type. There are also sections for '保険料控除の特典' (Special benefits for insurance premium deduction) and '保険料控除の適用状況' (Application status of insurance premium deduction).

Step 2: Attach the certificates to the mount for attachments

Print out the mount for attachments; then attach the certificates to it. Confirm that you can see your name and the information described on the mount for attachments after attaching the certificates.

[Application for (Change in) Exemption for Dependents]

- ① If you have a spouse and/or dependent relatives living abroad, attach the relative and remittance certificates for each of them.

⚠ Clarify the relationship on the relative certificate. (For example, put a circle on the relationship description)

- ② Attach a copy of each disability certificate.

- ③ If you are a working student, attach a copy of your student ID.



[Application for Deduction for Insurance Premiums]

- ① Attach the premium deduction certificate paid by you and entered into eNEN.

⚠ Confirm that you can see your name, employee number and the information described on the mount for attachments after attaching the certificates.



[Special Credit for Loans, etc. related to a dwelling]

- ① Attach the balance statement on the Application for Special Credit for Loans, etc. related to a dwelling form sent from the tax office.

- ⚠ Confirm that the form and balance statements are for the year when year-end adjustment is done.
- ⚠ If the form and balance statements are the copies, you cannot take deduction.
- ⚠ If you lost the form, ask the nearest tax office to send the form again.
- ⚠ If there is a joint obligor, confirm that the form is for you.
- ⚠ If there is a joint obligor, confirm that the balance statement is for you.
- ⚠ If there is a joint obligor, confirm that you entered the information in Remarks.

[Application for Special Credit for Loans, etc. related to a dwelling]

[Withholding slip(s) from previous company]

- ① If you entered the information in the withholding slip, attach the withholding slip.

- ⚠ Attach the withholding slip.
- ⚠ Confirm that the year of issuance of the withholding slip is the one when the year-end adjustment is done.

[Withholding slip(s) from previous company]

1-8 [How to upload certificates]

Step 1: Upload the Application for (Change in) Exemption for Dependents

① If you have the following declaration information when filing the Application for (Change in) Exemption for Dependents, you can upload the certificate.

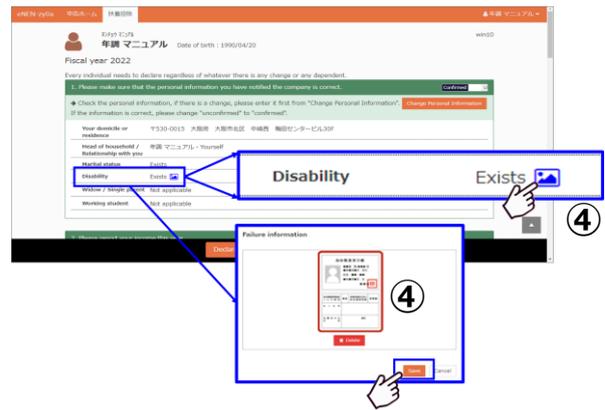
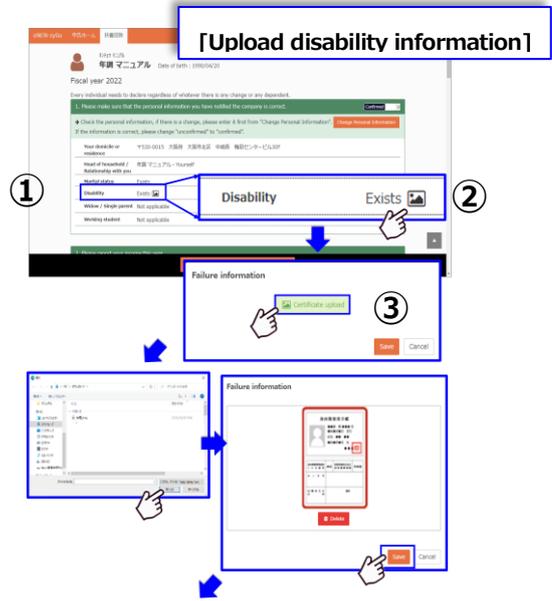
- You, your spouse or dependents have a disability
- You are a working student
- Your spouse or dependents live abroad
- You have withholding slip(s) due to having changed your job once or more during the year.

② Click Upload Certificate ().

③ Click Upload Certificate () to upload the selected certificate.

The certificate to be uploaded will be displayed; If there is no problem with the certificate, click the Save button to upload the certificate.

④ After uploading the certificate, the color of the Upload Certificate button changes to . Clicking the changed button will display the uploaded image.



[Upload disability information]

Name	Relationship with you	Tax dependent	Date of birth	Residence	Estimated income	Living together or separated	Disability
林 太郎	夫	是	2020/10/01	東京都	1,200,000	Living together	Disability

Disability: Specially disabled person living together

[Upload Withholding slip(s) from previous company]

1. Address or location of the previous company *

2. The name of the previous company *

3. Amount of salary for previous job *

4. Tax amount paid in the previous job *

5. Social insurance premiums paid in the previous job *

6. Resignation date *

7. Social insurance insurance (Inside)

[Upload living abroad information]

5. Are there any reports of spouse deductions (special spouse deductions)?

To register your spouse, please report it from "Change Family Information" and declare the "Application for (Change in) Exemption for Dependents of Employment Income Taxer".

A spouse deduction (special spouse deduction) is available for income such as spouse's salary of 10 yen or more and 2,052,999 yen or less (income of 0 yen or more and 1.25 million yen or less).

If you wish to receive a spouse deduction (special spouse deduction), please make sure that your spouse is "Your information".

If you do not receive the spouse deduction (special spouse deduction), please change your spouse's information according to the family information.

Name	Date of birth	Estimated income	Living together or separated	Living abroad	Estimated income	Living together or separated	Living abroad
林 太郎	1985/05/01	1,200,000	Living together	<input checked="" type="checkbox"/>	1,200,000	Living together	<input checked="" type="checkbox"/>

Estimated income: Fact that he/she lives in the same household

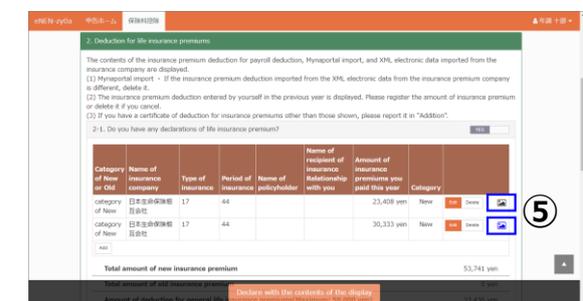
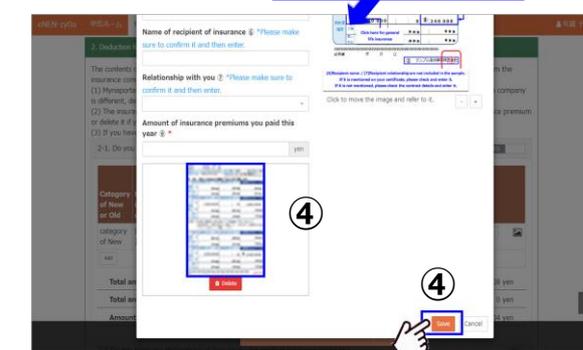
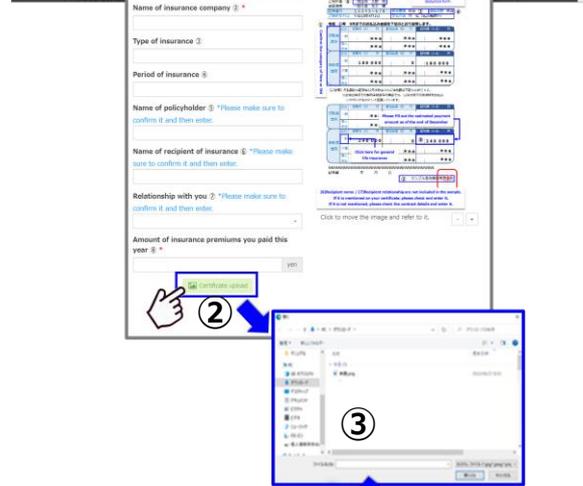
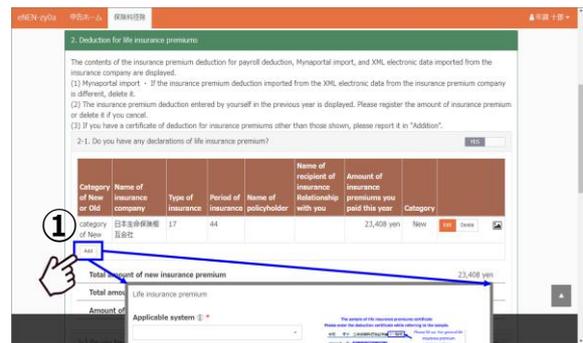
Living together or separated (Abroad): Separated (Abroad) Not entered



Step 2: Upload the Application for Deduction for Insurance Premiums

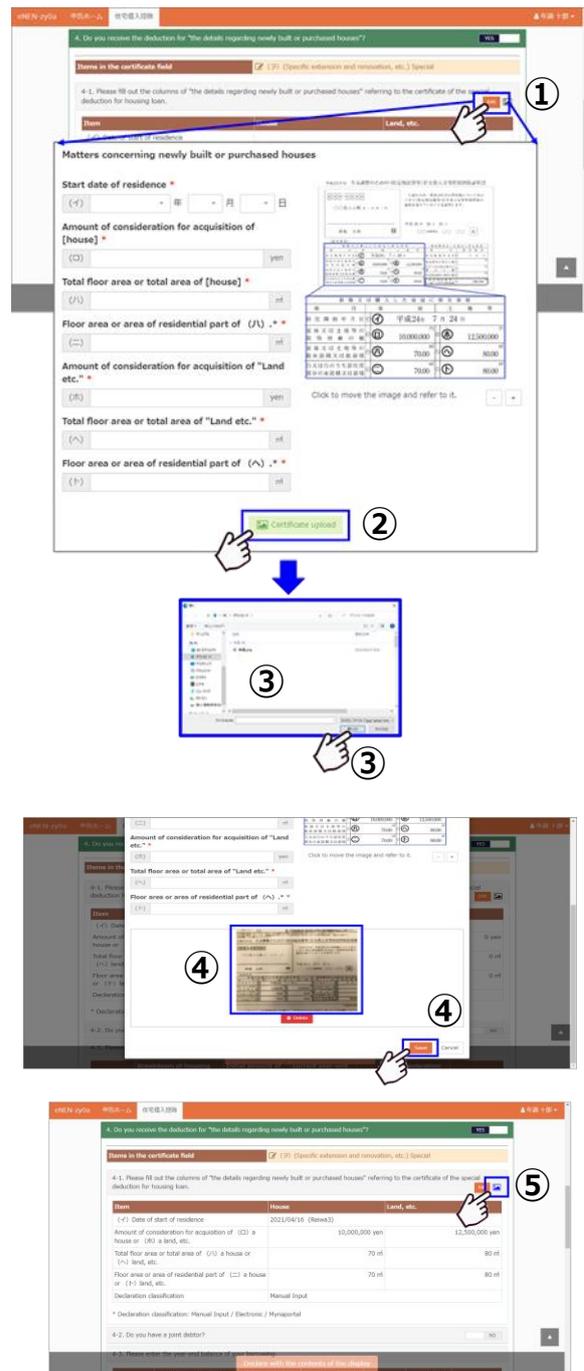
- ① Click Add in the Application for Deduction for Insurance Premiums to display the premium entry screen.
- ② The Upload Certificate button is displayed in the premium entry screen.
- ③ Select an image from the saved location. The selected image is uploaded.
- ④ Confirm the uploaded image and click the Save button to save the image.
- ⑤ After uploading the certificate, the color of the Upload Certificate button changes to . Clicking the changed button will display the uploaded image.

- For the premium deduction certificate, you need to submit it only if you have manually entered the premium deduction yourself. In such cases, upload the certificates as well.
- For the categories Group, Electronic, and Mynapo on the screen, no certificates are needed; so, uploading the certificates is also not needed.
- If the category is Continuation, you need to submit certificates to take deductions. In such cases, upload the certificates as well.

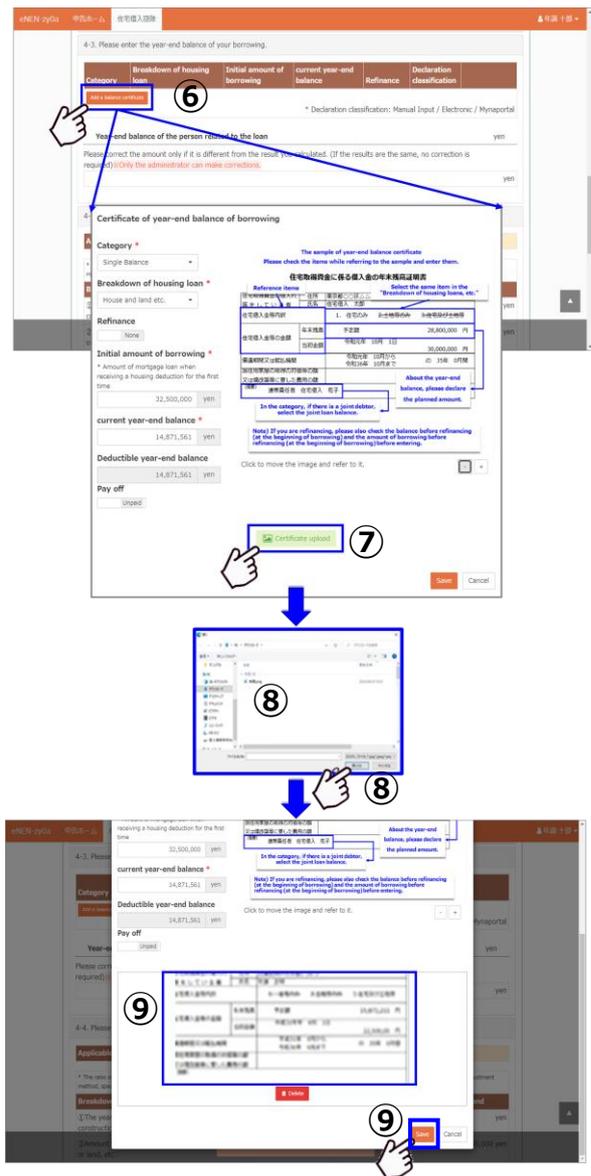


Step 3: Upload the Application for Special Credit for Loans, etc. related to a dwelling

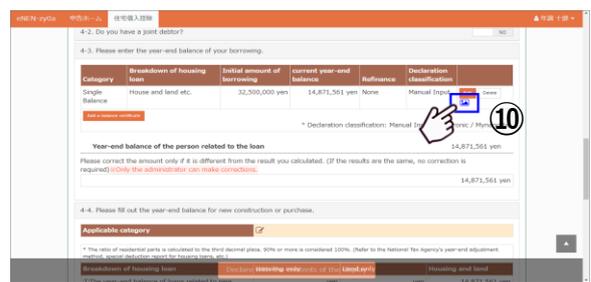
- ① Click the “4-1. Enter the Matters relating to newly built or purchased houses box of the special deduction certificate for housing loans” button on the Application for Special Credit for Loans, etc. related to a dwelling to display the entry screen for the special deduction certificate for housing loans.
- ② The Upload Certificate button is displayed in the entry screen for the special deduction certificate for housing loans.
- ③ Select an image from the saved location. The selected image is uploaded.
- ④ Confirm the uploaded image and click the Save button to save the image.
- ⑤ After uploading the certificate, the color of the Upload Certificate button changes to . Clicking the changed button will display the uploaded image.



- ⑥ Enter the loan balance for the year from “4-3. Enter the year-end balance of loans”. Click the Add Balance statement button.
- ⑦ The Upload Certificate button is displayed in the entry screen for the balance statements from financial institutions.
- ⑧ Select an image from the saved location. The selected image is uploaded.
- ⑨ Confirm the uploaded image and click the Save button to save the image.



- ⑩ After uploading the certificate, the color of the Upload Certificate button changes to . Clicking the changed button will display the uploaded image.



 For the declaration of special credit for loans, etc. related to a dwelling, you can upload the Special deduction certificate for housing loans and the Balance statements from financial institutions for the year.

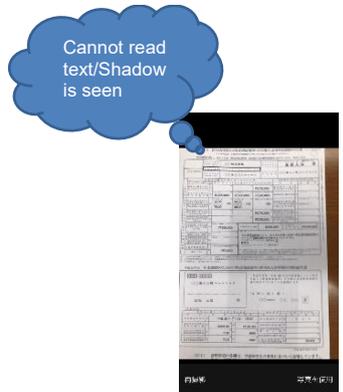
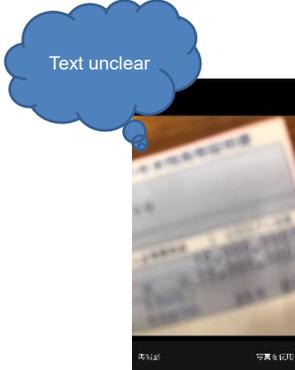
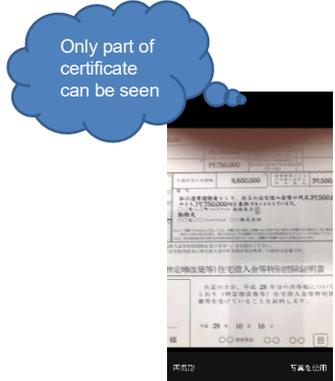
 For the Electronic and Mynapo categories on the screen, no certificates are needed; so, uploading the certificates is also not needed.

Step 4: Notes on uploading declaration forms/balance statements

- ⚠ Photograph, save and upload them one by one.
- ⚠ Confirm the following notes when photographing.
- ⚠ Image and PDF files can be uploaded.
The maximum acceptable size is 5 MB.



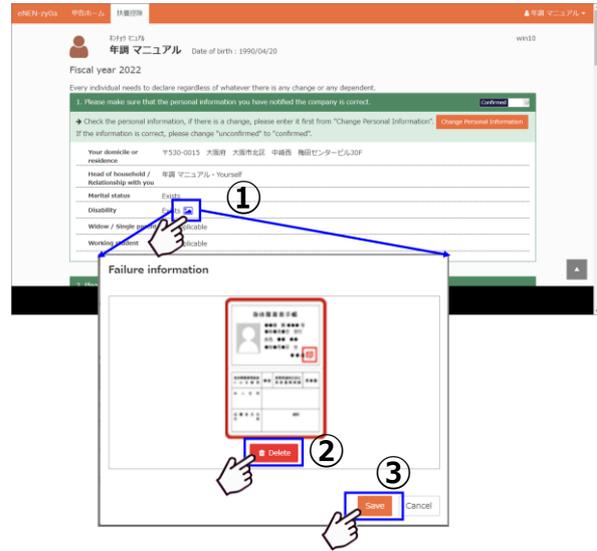
- ① Confirm that you can read the details about the housing loans, the year-end balance and the details of the special deduction certificate for housing loans on the photo. If they cannot be read, photograph it again.
- ② The photo is displayed on the upload screen.



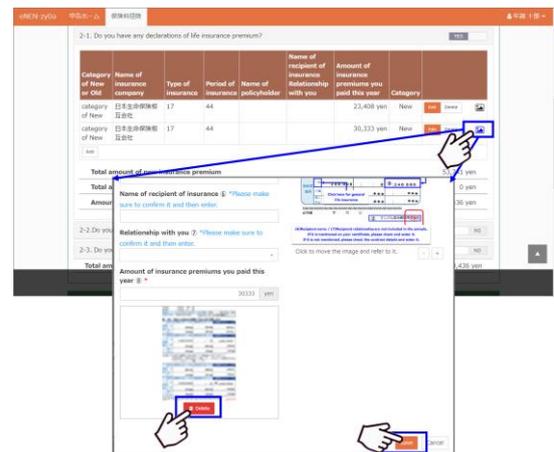


Step 5: Delete the uploaded certificate

- ① Select the certificate uploaded using . The uploaded certificate is displayed.
- ② Click the Delete button under the displayed image screen to delete the image.
- ③ After the deletion, click Save. The image is completely deleted.



-  Clicking the Delete button will delete the uploaded image. If no certificate has been uploaded,  will be displayed.
-  If you deleted them incorrectly, click  to upload the image of the certificate again.



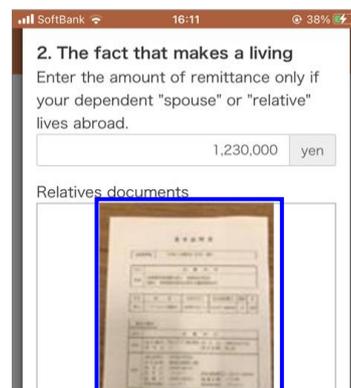
Step 6: Upload the certificate from your smartphone

- ① Tap Upload Certificate.
- ② To select a certificate saved as a photo, select Photo Library, select a certificate and then save it.
- ③ To take a photo right then, select Take Photo to start the camera.



- ④ Photograph the certificate.
- ⑤ Select Use Photo to upload the photo. If you think it was photographed badly, select Retake to photograph it again.

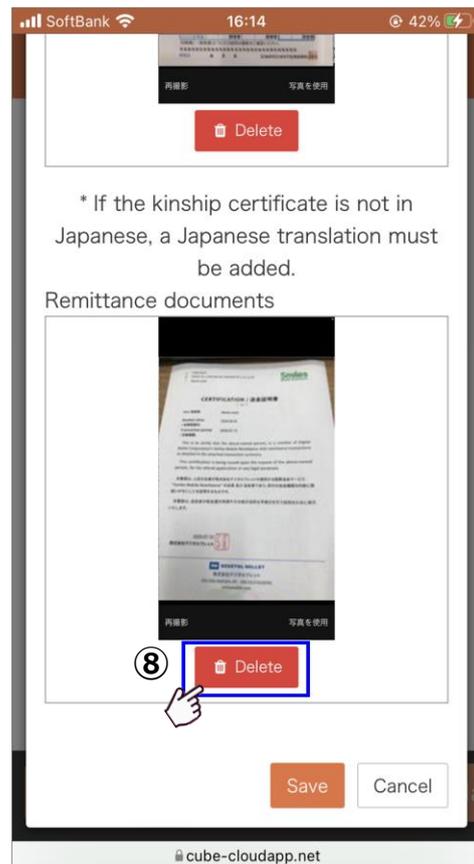
⚠ Confirm that you can read the figures, text, name of insurance company, etc. before uploading the photo.



- ⑥ If you have a photo taken in advance, select Photo Library and choose the photo to be uploaded.
- ⑦ Select the photo you have taken and tap Done to upload the selected photo.



- ⑧ Check the selected photo, and if there is something wrong with it, tap the Delete button to delete the photo. After deleting, tap the Upload Certificate mentioned in ① above to select the photo again and upload it.



Step 7: Notes on uploading certificates

- ⚠ Photograph, save and upload them one by one. (Do not group multiple certificates.)
- ⚠ Confirm the following notes when photographing.
- ⚠ Image and PDF files can be uploaded. The maximum acceptable size is 5 MB.



- ① Confirm that you can read the categories of insurance, applicable premium, paid insurance premium, and name of insurance company on the photo. If they cannot be read, photograph it again.
- ② The photo is displayed on the upload screen. If it is the same certificate or the photo is not clear, delete it.

Showing the entire certificate?



Text clear?



The entire fit into the frame?



Can read the text?



Smoothed out the perforation or bent portion?



Revision History

Date	Revised by	Content
August 25, 2020		First version (Tentative)
September 29, 2020	Nishimoto	Version 1 (Tentative)
June 02, 2021	Nishimoto	Version 1.1 (Tentative)
June 30, 2021	Nishimoto	Version 1.2 (Tentative)
September 27, 2021	Kubota	Version 1.3 (Correction on p.18)
October 08, 2021	Suemitsu	Version 1.4 (Typo correction on p.19)
October 13, 2021	Nishimoto	Version 1.5 (Correct the password contents)
October 20, 2021	Suemitsu	Version 1.6 (Typo correction on p.18, 35)
September 05, 2022	Yamasaki	Version 1.7 (FY2022 version upgrade)
October 27, 2022	Yamasaki	Version 1.8 (Typo correction)
September 4, 2023	Nishimoto	Version 1.9 (FY2023 version upgrade)
September 22, 2023	Nishimoto	Version 2.0 (Corrections due to password policy changes)
September 2, 2024	Yamasaki	Version 2.1 (FY2024 version upgrade)
October 18, 2024	Yamasaki	Version 2.2 (corrected output conditions for attached paper on p.66, 75)