Process Operation Manual

September 18, 2025

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 11 and later
Browser	Edge ・ Chrome

[Smartphones/Tablets]

OS	iOS 15 and later ・ Android10 and later
Browser	Safari ・ Chrome

Contents

Logging In (When using eNEN for the first time)

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

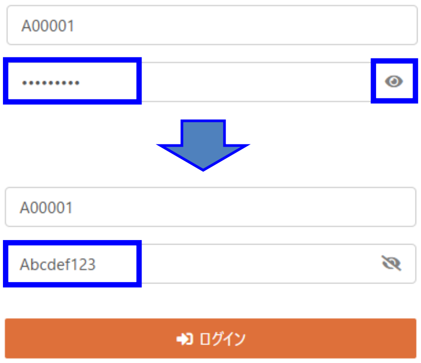
① Start the specified browser, enter the URL provided by your company and then start the system.

> 📝 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 You can check whether the password you entered is correct, etc. You can check the password you entered by clicking the eye icon in the password input field.

Example: Change the 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.

> 📝 Password must be "uppercase letters", "lowercase letters", and "numbers".
> Please select "Symbols" and combine three types to set "10 characters or more".
> example:12345_TTaa

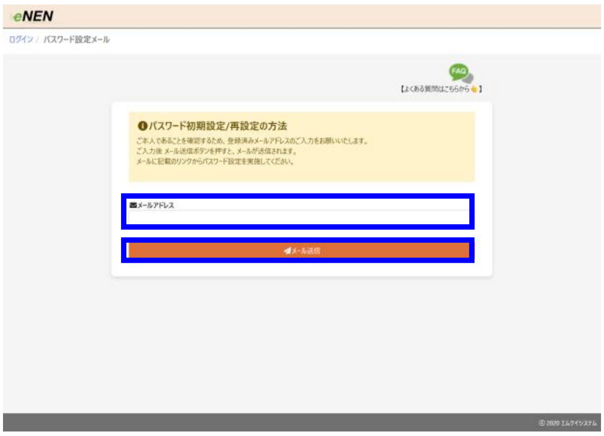
■ If an email address is registered (No password guidance is provided)

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

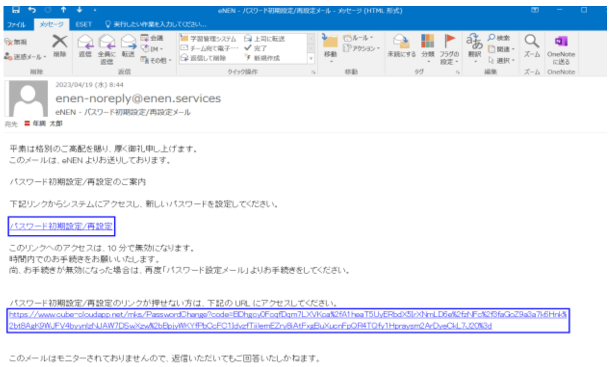
> 📝 If you do not know the URL, contact your management division.
>
> 📝 Enter the URL in the search box at the top of the browser.

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.

> If your account is locked,「**30 minutes**」Then send the email to yourself.
>
> **You will not be able to log in until 30 minutes have passed**. So please be careful.

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.

> **After the message appears, you may have registered on each declaration form screen, but the entered content may not be updated. Please check the “Available Devices” section on page 2.**

Perform authentication using the Authenticator

■ What is Authenticator Authentication?

It is a two-factor authentication method that uses OTP (One-Time Password) to generate and authenticate a one-time password that expires after a short period of time.
It has the advantage of preventing unauthorized access to your account.
※ Please note that the image screen may differ depending on the model and version of your iPhone or Android device.

■ Changing the default authentication format

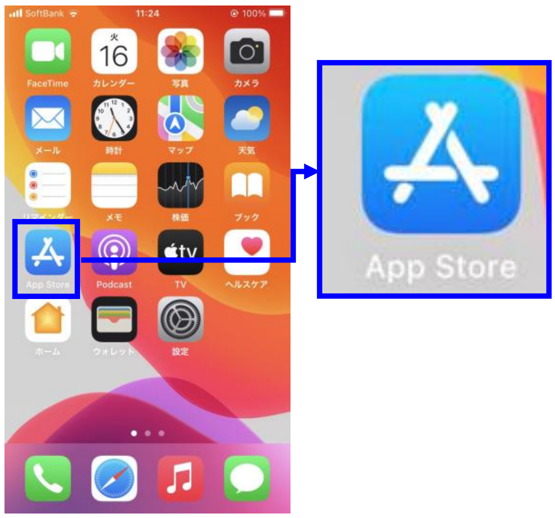
Starting September 1, 2024, you will need to use Authenticator for authentication. However, if your administrator has configured another authentication method, you will use that method.
You must first install an app on your smartphone to use the Authenticator.

■ Preparation for Authenticator authentication

How to install the Authenticator App (for iPhone)

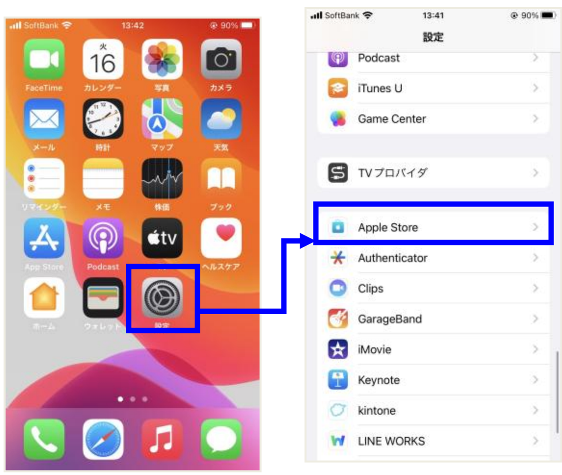
① Start “App Store.

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

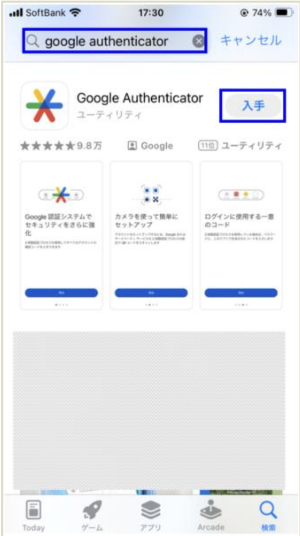


If you do not see “App Store” in the menu, select "Settings" on the screen and look for "App Store" in the list of programs.

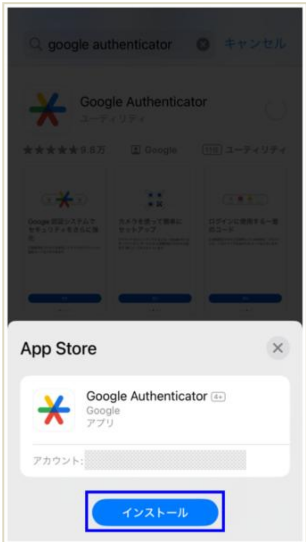
* Scroll the screen and look for "App Store".



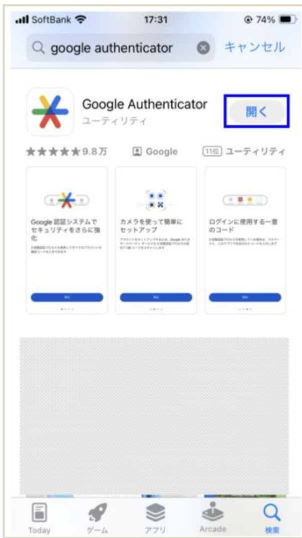
② Enter "google authenticator" in the search bar for search. If "Google Authenticator" appears in the search results, select "Get it".



③ Select "Install".



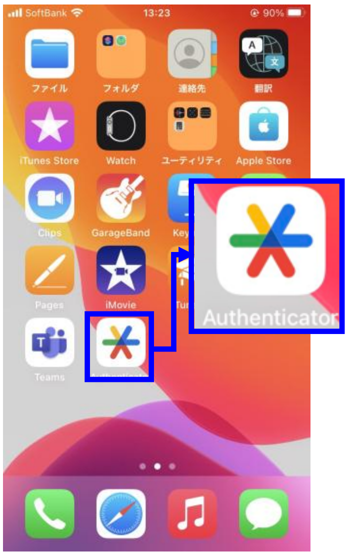
④ When installation is complete, "Open" will be displayed. Please select it.



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

① When the installation ⑤ is completed, the "Authenticator" icon will appear on the home screen.

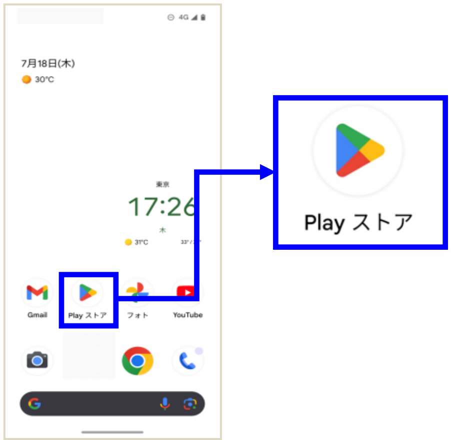
(Screens may vary depending on the model and settings.)



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.

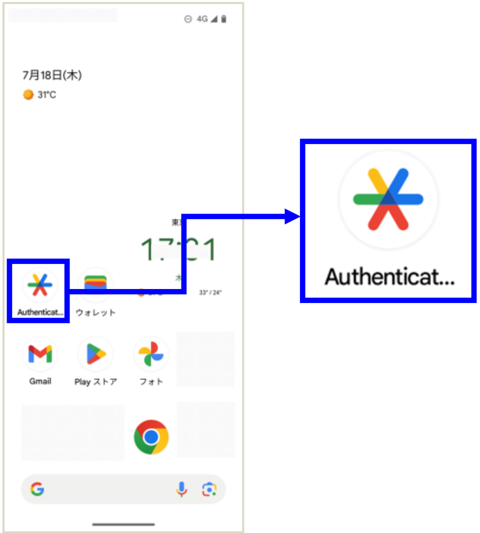
③ Select "Install".

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.)



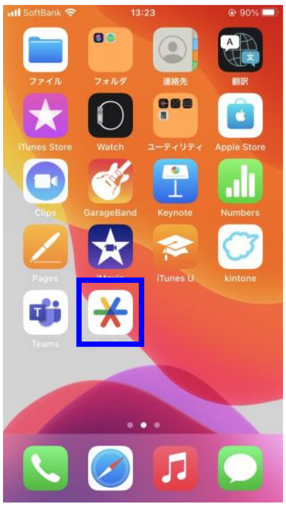
Authenticator authentication　How to log in for the first time

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.)

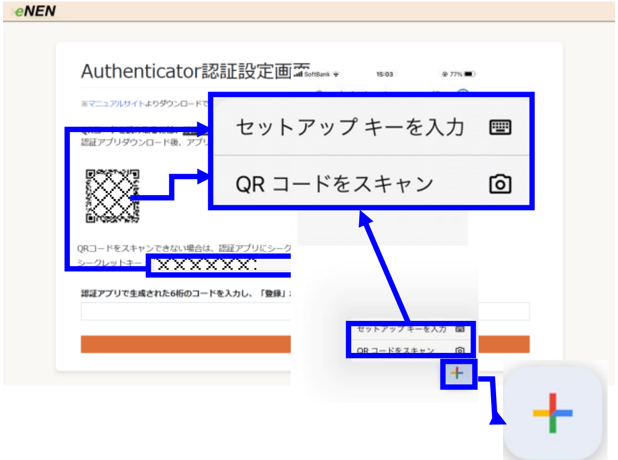


④ Select either "Scan the QR code" or "Enter setup key" displayed in "Authenticator" to use "Authenticator authentication".

Select the "+" button in the lower right corner to display.

・Scan the QR code

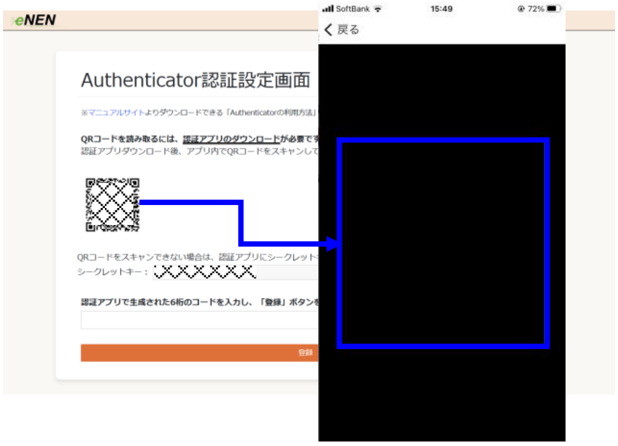
・Enter the setup key (secret key)



◆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**

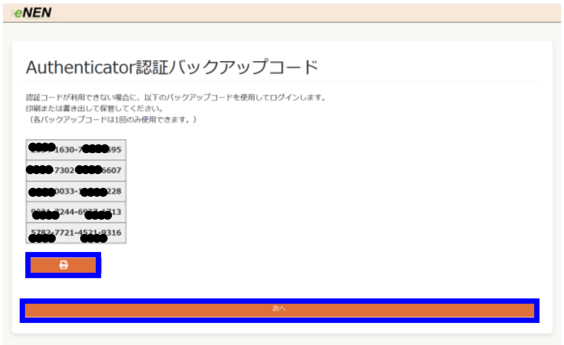
Key: **Secret Key**

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.

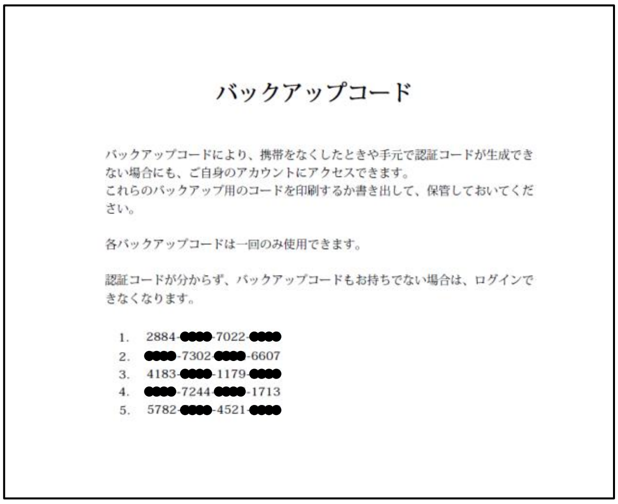
⑥ A backup code will be issued and displayed. After keeping the backup code, click the "Next Page" button.



📝 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.



バックアップコード

バックアップコードにより、携帯をなくしたときや手元で認証コードが生成できない場合にも、ご自身のアカウントにアクセスできます。
これらのバックアップ用のコードを印刷するか書き出して、保管しておいてください。

各バックアップコードは一回のみ使用できます。

認証コードが分からず、バックアップコードもお持ちでない場合は、ログインできなくなります。

1. 2884-[redacted]-7022-[redacted]
2. [redacted]-7302-[redacted]-6607
3. 4183-[redacted]-1179-[redacted]
4. [redacted]-7244-[redacted]-1713
5. 5782-[redacted]-4521-[redacted]

Performing Authenticator authentication

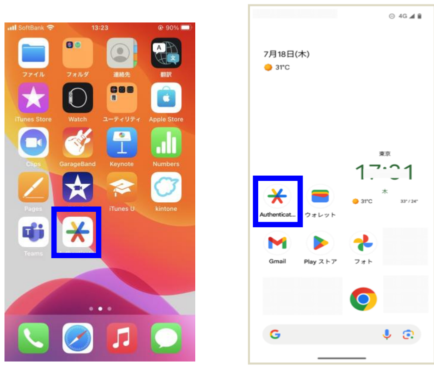
Authenticator authentication　How to log in

① Enter your “Login ID” and “Password” to login.

② The Authenticator authentication screen appears.

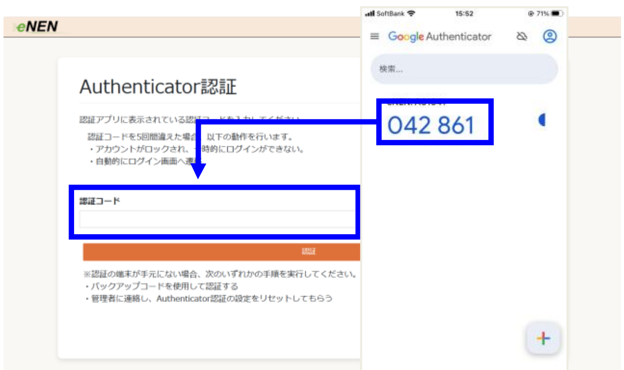
③ Start "Authenticator".

(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".**

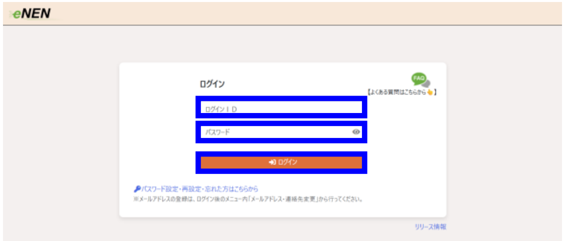
⑤ The home screen for filling an income tax return is displayed when the authentication code is matched.

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

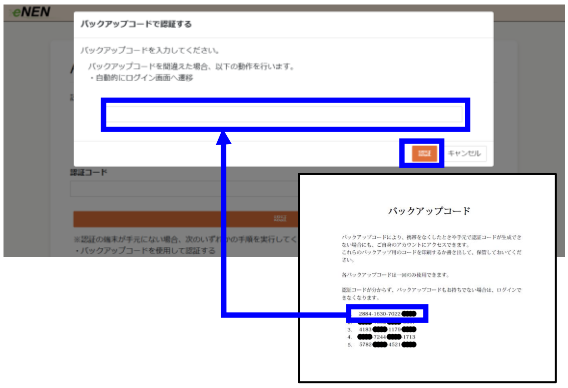
① Enter your “Login ID” and “Password” to login.



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.

Registering an email address and a contact phone number

■ Registering an email address

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 a Galapagos mobile phone, even if you receive an email, you will not be able to access your password. The settings screen cannot be displayed. Please register your PC or smartphone email address.
- If you have registered your email address, you will be able to receive notifications regarding password settings and guidance should you forget your password. We recommend registering.
- If you use Authenticator authentication, the buttons "Initialize authentication settings," "Check backup code," and "Reissue backup code" are displayed. If you do not use Authenticator authentication, these buttons are hidden.

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 Click "Change email address/contact information" from the menu on the right side of the declaration home screen.

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 If you do not want the message "Please register your email address" to appear on the menu screen, uncheck "Notify if not registered." By unchecking this, the message in ① will not be displayed 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.).

■ Registering a phone number for SMS verification

① You can log in using an "authentication code" to enhance security. There are three authentication methods: "Send an SMS authentication code to your mobile phone," "Send an authentication code to your email address," and "Use an authentication code generated by an authentication app." If you want to send an "authentication code" via SMS, you must provide a mobile phone number. Please register a mobile phone number that is dedicated to 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.

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.

Authentication settings by changing email address and contact information

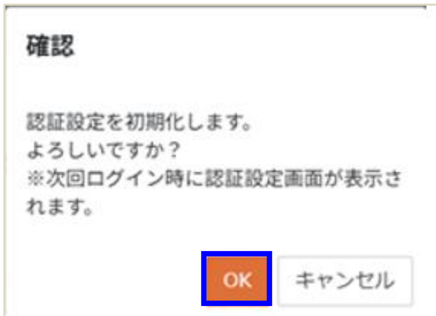
■ Reset authentication setting for the Authenticator authentication app

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

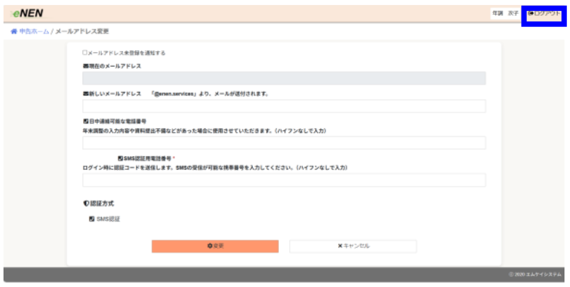
① After logging in, display the "Change Email address and Contact information" screen.

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

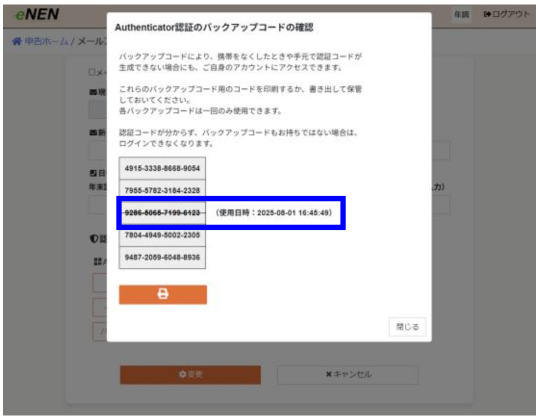
You can check the usage status of the backup code.

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.

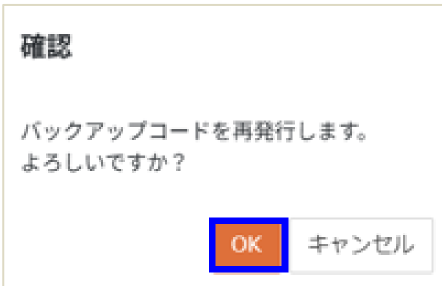
■ Reset the backup code of the Authenticator authentication

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.



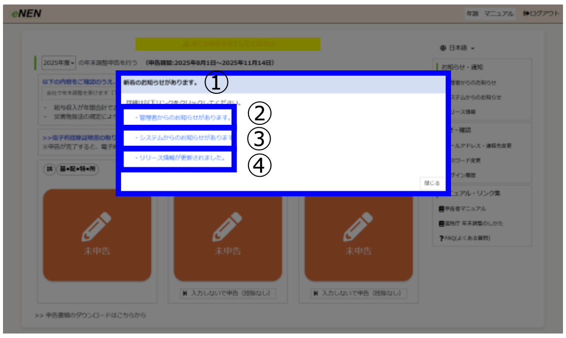
④ A new backup code will be issued.

⚠ 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.

④

> 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)

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 If your company does not perform the year-end tax adjustment, please confirm the following and select whether or not you will have your company perform the year-end tax adjustment. By selecting an answer, you will only need to submit a "Dependents' Deductions (Changes) Declaration Form."

If you change to "I will not have my company do my year-end tax adjustment (if any of the following applies)," you will not need to submit the "Insurance Premium Deduction Declaration Form" or "Housing Loan Special Deduction Declaration Form." If you accidentally clicked "I will not have my company do my year-end tax adjustment," please contact the management department.

The following people fall into the category of "not receiving year-end tax adjustments at their company."

・Those with a salary income of 20 million yen or more

・Those who fall under the provisions of the Disaster Exemption Act

⑦ If you need to import insurance premium deductions or special deductions for housing loans etc. electronically, please prepare an XML file and import it. Alternatively, you can import it via API integration from My Number Portal.

If you do not perform year-end tax adjustments at our company, we will not be able to import the data electronically.

⑧ Please make sure that each declaration menu has a "pencil" mark. If it does not have a "pencil" mark, you will not be able to start declaration.

⑨ If there is nothing to be entered on the "Insurance Premium Deduction Declaration Form" or "House Loan Special Deduction Declaration Form," you can complete the declaration by clicking the "Declare without entering information (no deduction)" button under each declaration menu.

If you wish to receive the "insurance premium deduction" or "special deduction for housing loans, etc.", please enter the details using the "pencil" mark.

■ Flow from Start Year-end adjustment

1-1 Electronic deduction certificate	Links from My Number Portal and XML data from insurance companies and financial institutions are imported into eNEN. To import data, you will need to complete procedures with each insurance company, financial institution, and tax office. If you have not completed the procedures, you will need to submit certification documents. *Importing XML data files for "insurance premium deduction," "special deduction for housing loans, etc." and "financial institution balance certificate."
▼	
1-2 Declare dependent, basic, spouse, and income adjustment deductions for the current year	You will file a "Dependent Deduction (Change) Declaration Form" and a "Basic Deduction Declaration Form, Spouse Deduction Declaration Form, and Income Adjustment Deduction Declaration Form." The determination of spouse deduction and income adjustment deduction will be made within the system based on the information you enter.
▼	
1-3 Declare dependents for the following year	You will need to file a "Dependent Deduction (Change) Declaration Form" for the following year. If your dependents change in the following year, you will need to declare the changes. If there are no changes, please report "no changes."
▼	
1-4 Declare insurance premium deduction	You will be required to declare any deductions for insurance premiums you have paid yourself (group insurance premiums deducted by your company will be included in advance).
▼	
1-5 Declare special deduction for housing loans, etc.	You will be required to declare whether or not you will receive the special deduction for housing loans, etc.
▼	
1-6 Print and submit the attached form	Print out the form for submitting the certificate. Attach the certificate documents to the printed form and submit it.
▼	
1-7 Complete your year-end tax adjustment	Once the year-end adjustment declaration and attachment sheets have been printed, the declaration will be complete. (Please be sure to submit any supporting 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.**

7. Who needs a certificate of study abroad program?

A person whose dependent relative does not have an address or residence in Japan due to participation in study abroad programs.

①Attach a copy of the visa for a foreign country or any similar document

②Attach a copy of the target person’s foreigner registration card for a foreign country or any similar document.

* A certificate of eligibility for studying abroad issued by a foreign government or foreign municipality must be submitted.

8. Who needs an insurance premium payment certificate?

① A person who pays premiums in person

② A person who pays premiums for dependent relatives (including spouse)

⚠ **You need to submit the original certificates. The copies of the deduction certificates or premium payment notices are not available. Remember to submit the original deduction certificates.**

⚠ **Confirm that these are the deduction certificates for the year.**

⚠ **If Mynaportal or the electronic data (XML) was imported, no premium deduction certificates need to be submitted.**

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 Mynaportal 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 Mynaportal 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 Mynaportal 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 Mynaportal 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 on "Click here to import electronic deduction certificates (file import/My Number Portal link)" at the top of the declaration home page.

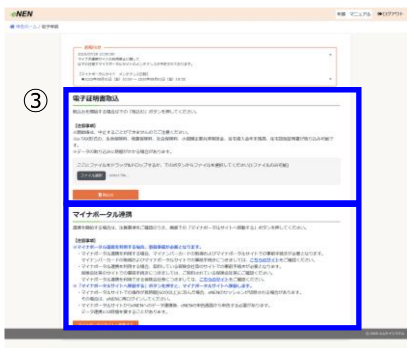
② If the My Number Portal site is undergoing maintenance, a "Notice" will be displayed at the top of the screen.

⚠ **Please note that during the maintenance period, you will not be able to link with the My Number Portal Site.**

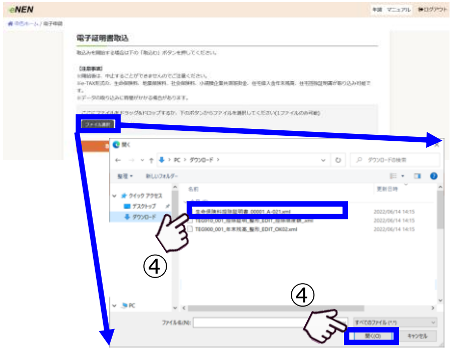
③ The options Import Electronic Certificate and Link to Mynaportal will be displayed.

📝 When importing an "XML" file, use Import Electronic Certificate.

📝 Use Link to Mynaportal to link data using your My-Number card.



④ If you select "Import Electronic Certificate," click the "Select File" button, specify the insurance company's "XML" file saved on your computer, and click the "Open" button.



You can also upload files by dragging and dropping them onto the "Select File" button.

⑤ The specified "XML" file name is displayed. Confirm that the XML file name is correct; then click Import to start importing the file.

⑥ 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.

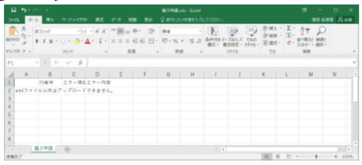
※For the premium deduction certificate, follow the procedures to obtain electronic data (XML file) at your insurance company.

※ 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.

⑦ If there are any errors in importing XML data, an error log will be downloaded along with an error message.
Display the downloaded file and check the error content.

エラーログ



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.

Depending on the nature of the error, please check with your insurance company or financial institution and then re-import the data.

We recommend that you "Save As" the downloaded file before checking it.

⑧ If Link to Mynaportal is selected, click Go to the Digital Agency Mynaportal site.

⑨ Click Go to the Digital Agency Mynaportal site again in the confirmation screen. A confirmation screen will appear, directing you to the Digital Agency's My Number Portal.

If there is duplicate data in the insurance premium deduction certificate for insurance deduction when linking with Mynaportal, 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 Mynaportal, 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 Mynaportal, the imported information will be overwritten.

⑩ Follow the instructions on the Digital Agency Mynaportal 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 Mynaportal.

※ 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 Mynaportal.

※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 Mynaportal.

Step 2: Check the import results

① 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.

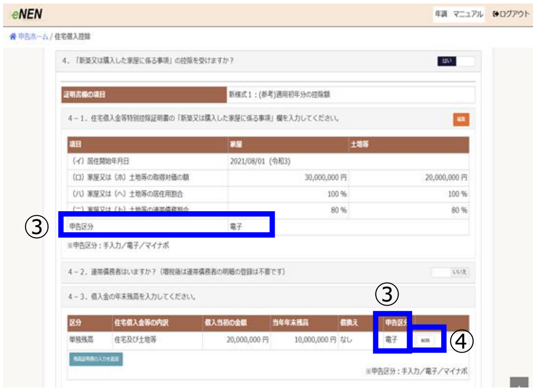
② Click the pencil button under the declaration menu, Application for Deduction for Insurance Premiums or Application for Special Credit for Loans, etc. related to a dwelling.

③ The statements imported from the electronic deduction certificate are displayed as Category: Electronic/Mynapo.

④ 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.

If there are duplicate entries, please "delete" the unnecessary details.



1-2 Declare the current year's "dependent" and "basic, dependent, special, and office" deductions

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/Special/Income menu

① Please make sure that the Dependent/Basic/Spouse/Special/Income sections are marked with a "pencil" symbol.
If they are marked with a "pencil" symbol, you can file your tax return.

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

② Click "Download the tax return documents here" to download each document. Please print each tax return form. If you print before filing, your address and family information currently submitted to your company will be printed as the initial values.

> There are three types of tax return forms: "dependent deduction," "basic/spouse/special relatives deduction/income adjustment deduction," and "insurance premium deduction."

Step 2: Apply for Dependent/Basic/Spouse/Special/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.

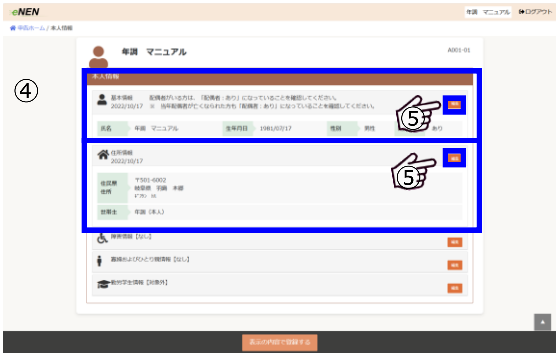
After referring to ③ through ⑥ below, change personal information first and then select Confirmed.

> ⚠ **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.



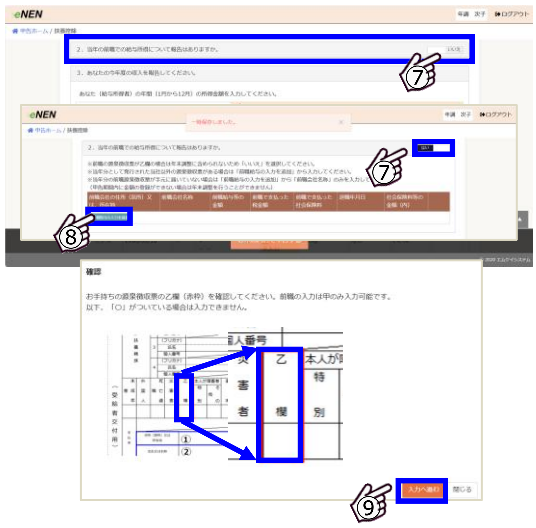
⑥ When changing information such as the address, add the reason and date of change.

> ⚠ **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 If you have a withholding slip from your previous job, select "Yes" and report the details.

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

⑧ When you have a withholding slip to be reported, click [Upload Withholding slip(s) from previous company].



⑨ Make sure that your previous employer's withholding slip is in "Column A." Make sure there is no "〇" in Column B (red frame) and click the "Proceed to input" button.

⑩ 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 you answered "No" to the question "I have my withholding tax certificate," please enter only " ② Name of previous employer.".

⑪ 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.

⑫ 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.

⑬ 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.

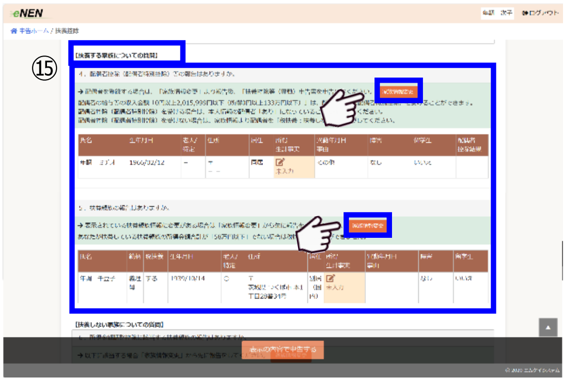
⚠ Enter your pension income after confirming whether you are Over 65 or Under 65. If income is entered for an age that does not apply, an error message will be displayed.

⚠ 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.

⑭ 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".

⑮ You will be asked to fill out the "Questions about dependents" that you have reported to your company. A list of dependent family members will be displayed. If you would like to add a dependent family member or if you no longer support a dependent family member, please change the displayed dependent family member information using the "Change Family Information" button.



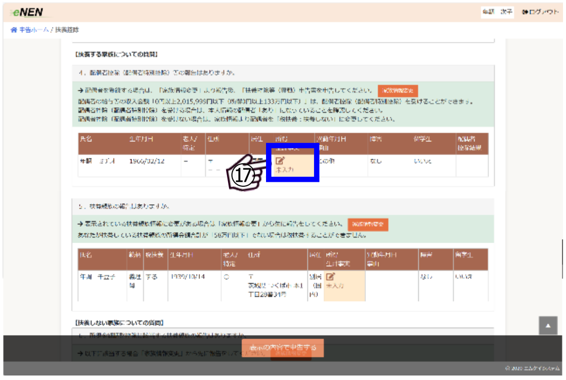
> **If you wish to claim the spouse deduction, please make sure that your own "Marital Status Column ②" is marked "Yes."**
>
> **If it is set to "None," your spouse's name will not be displayed in the spouse deduction column even if you set your spouse in the family information as "dependent."**

⑯ A list of family members registered with the company is displayed. Clicking on the name of the family member whose information you want to change will take you to the basic information section for that family member. (For details on how to change the information, please refer to "Step 5: Change details of dependent relatives.")

> **Note: Even if you do not "support" a dependent relative, if you have a dependent relative who is "under 23 years old and earns 580,000 yen or less" or "specially disabled and earns 580,000 yen or less," you may be eligible for the income adjustment deduction.**

> ⚠ **Note) If a dependent relative is "not supported" and is "aged 19 to 23" and has a total income of "more than 580,000 yen but less than 1,230,000 yen," they can receive a special deduction for specific relatives.**
>
> ⚠ **Note: In the case of a "non-dependent" dependent relative who has retirement income, if the total amount of income excluding retirement income is 580,000 yen or less, they can receive a deduction from local taxes.**
>
> ⚠ **Note: Even if you "don't support" a dependent relative, they may still eligible for the deduction. Please register family information if you have any such relatives.**

⑰ 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.**

⑱ 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.

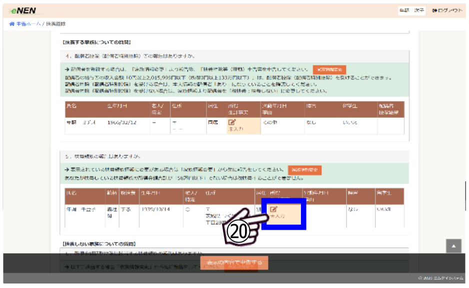
Be sure to click Save after entering the amount.

⑲ 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.**

⑳ 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.



㉑ 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.**

【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

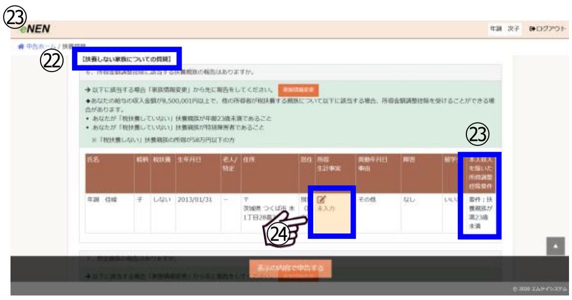
＊Submit documents identifying as a person with disability.

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.

㉒ Please answer the "Questions about non-dependent family members." For non-dependent family members, those who qualify for "Income adjustment deduction," "Special deduction for specified relatives," and "Spouse" will be displayed.

㉓ 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.



㉔Enter 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.

㉔

- **If your salary income is over 8.5 million yen, you may be eligible.**
- **Family members who you do not "support" are also eligible if:**
- **If your total income is 580,000 yen or less**
- **If the relative is under 23 years old**
- **If your relative has a special disability**

㉕ Confirm the income of relatives who qualify for the special deduction for specified relatives. Specified relatives are relatives who are "19 years of age or older but under 23 years of age." Specified relatives are "not dependent" relatives. The income amount will be displayed based on the income amount of those who qualify for the income adjustment deduction as "not dependent."

- You can enter information from either the "Income Adjustment Deduction" or the "Special Deduction for Specified Relatives."
- If your total income is between 580,000 yen and 1,230,000 yen (annual salary between 1,230,000 yen and 1,880,000 yen), you are eligible for the "special deduction for specific relatives."
- If the income of a specific relative is 580,000 yen or less, please select "support."

㉖ If you are registering the income of a spouse who is not a dependent, the spouse will be displayed in the "Spouse not supported for tax purposes" field. Entering income is optional. If you want to enter income, click the "Enter" button to enable the income input field. If you do not want to enter income, click the "Return input" button to return to "Enter".

> 📝 The spouse deduction column does not display information about spouses who are not "dependents.".
>
> 📝 Entering the income of a non-dependent spouse is optional.

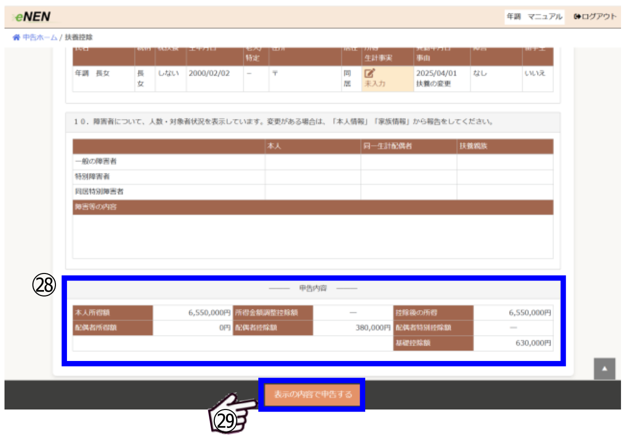
㉗ Question about local taxes. In the case of local taxes, if you have retirement income, you can receive a late tax deduction if your income amount, excluding that amount, is "Spouse: 1.33 million yen or less" and "Dependents: 580,000 yen or less.".

Click the "Enter" button to enable the income input field.

If you have not entered any retirement income, click "Return to blank.".

> ⚠ **If retirement income is not entered, an error will occur.**
>
> ⚠ **You can also register if your income, including retirement income, is over 580,000 yen or over 1,330,000 yen.**

㉘ 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.

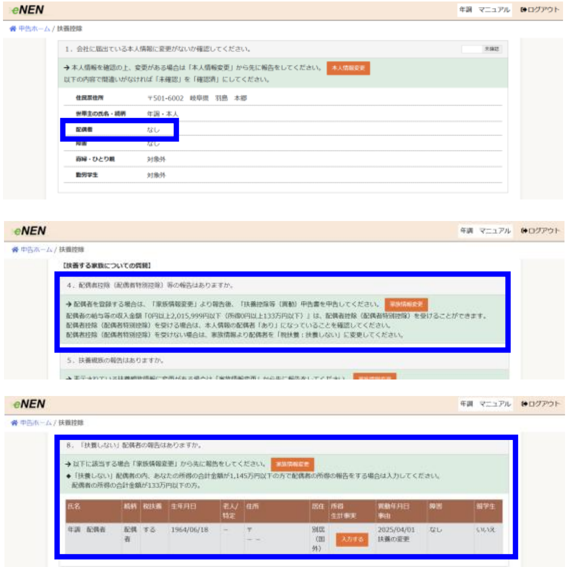


> 📝 The displayed income amount and deduction amount are for reference values. Please be understanding that amount of deduction such as for dependent relatives cannot be checked.

㉙ After checking the information you entered, click the "Declare with the displayed information" button to complete the declaration.

Please be sure to press the "Declare as shown" button. If you do not press it, your declaration will not be completed.

If the spouse status of the individual is set to "None," even if the spouse is listed as a "tax dependent" in the family information, the spouse will not be displayed in "Have you reported any spouse deductions (special spouse deductions)?". The spouse will be displayed in "Have you reported any spouses who are not "dependents"?". You cannot file a tax return in this state, so be sure to change the spouse status to "Yes" in "Personal Information" or change the spouse's status to "Not a tax dependent" in "Family Information".



Step 3: Change your personal information

If you want to change your own address or head of household information, click the "Change personal information" button to display the change screen.

① The information is categorized into the following categories: "Basic information," "Address information," "Disability information," "Widow and single parent information," and "Working student information." Click the "Edit" button for the appropriate category.

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, be sure to click the "Register as displayed" button.

Regarding changes for the following year, "From January 1st to December 31st of the following year" Please change the content you want to change.

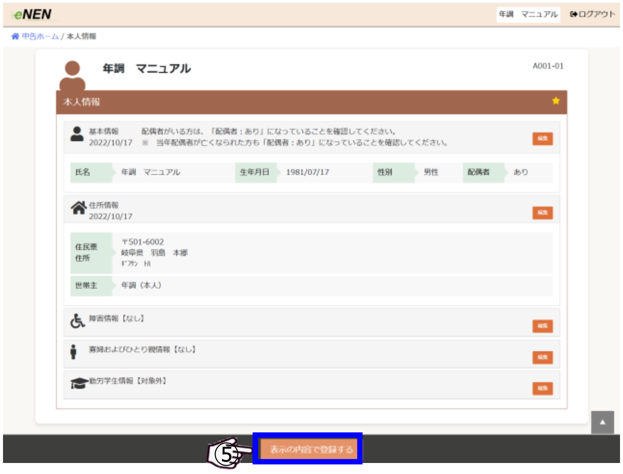
If you forget to click the "Save" or "Register with displayed contents" button, the changes will not

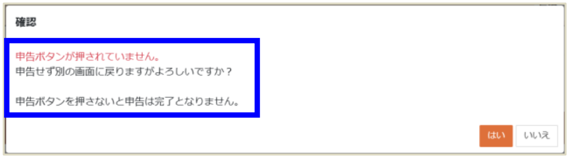
be reflected in the dependent deduction (change) declaration form.

⚠ **If you have completed the submission of your dependent deduction (change) declaration form, you cannot change your personal information. Please make sure that the declaration home page is set to "Not filed" ("pencil" mark). If it is not set to "pencil" mark, please contact the management department and have it set back to a state where you can enter information.**

⚠ **If you are applying for "Spouse Deduction/Special Spouse Deduction", please enter your basic information "Spouse status"" is "Yes"Even if a "dependent" spouse is registered, it will not be displayed on the "Dependent Deduction" or "Basic Tax Payment Special Office" declaration screen or declaration form.**

⚠ **If you try to display another screen without pressing the "Register with displayed content" button, a "Forgotten to press confirmation message" will be displayed. Be sure to register using the "Register with displayed content" button "⑤".**





[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 580,000 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 580,000 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 Please be sure to enter the "Reason" and "Date of occurrence".

If the date of occurrence is unknown, enter the date of declaration.

③ Tax dependents: Please select "Support (including special spouse deduction)" or "Do not support".

If you wish to claim the spouse deduction, please select "Support (including special spouse deduction).

④ After making changes, be sure to click the "Save" button.

The expected salary income for which you can receive the "spouse deduction" and "special spouse deduction" is between 0 yen and 2,015,999 yen. (The income amount is between 0 yen and 1,330,000 yen.)

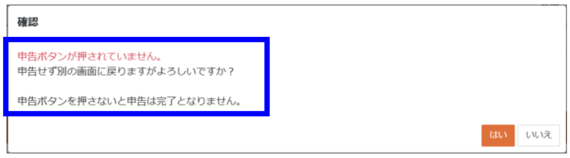
If the above estimated income amount and income amount apply to you, please select "Tax dependent: Support (including special spouse deduction)".

⑤ Once you have completed all the changes, be sure to click the "Register as displayed" button.

▲ If you forget to click the "Register with the displayed information" button, your spouse's information will not be reflected in the dependent deduction (change) declaration form.

▲ If you are applying for a spouse deduction, please make sure that the "Marital status" section of your personal information is set to "Yes." Step 3: Change personal information (see figure ⑦)

▲ If you try to display another screen without pressing the "Register with displayed content" button, a "Forgotten to press confirmation message" will be displayed. Be sure to register using the "Register with displayed content" button "⑤".



		2025年			
	配偶者の合計所得金額	900万円以下 (1,095万円以下)	900万円超 950万円以下 (1,095万円超 1,145万円以下)	950万円超 1,000万円以下 (1,145万円超 1,195万円以下)	【参考】 給与所得だけの場合の 配偶者の給与等の収入金額
配偶者控除	**58万円以下**	38万円	26万円	13万円	1,230,000円以下
	老人控除対象配偶者	48万円	32万円	16万円	
配偶者特別控除	**58万円超** 95万円以下	38万円	26万円	13万円	1,230,000円超 1,600,000円以下
	95万円超 100万円以下	36万円	24万円	12万円	1,600,000円超 1,650,000円以下
	100万円超 105万円以下	31万円	21万円	11万円	1,650,000円超 1,700,000円以下
	105万円超 110万円以下	26万円	18万円	9万円	1,700,000円超 1,750,000円以下
	110万円超 115万円以下	21万円	14万円	7万円	1,750,000円超 1,800,000円以下
	115万円超 120万円以下	16万円	11万円	6万円	1,800,000円超 1,850,000円以下
	120万円超 125万円以下	11万円	8万円	4万円	1,850,000円超 1,903,999円以下
	125万円超 130万円以下	6万円	4万円	2万円	1,903,999円超 1,971,999円以下
	130万円超 133万円以下	3万円	2万円	1万円	1,971,999円超 2,015,999円以下
	133万円超	0円	0円	0円	2,015,999円超

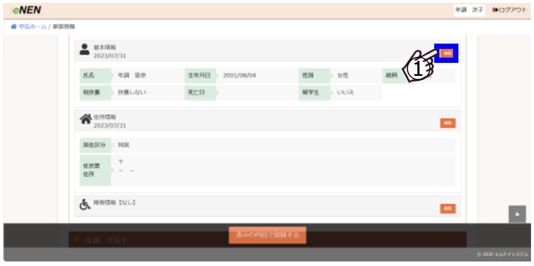
*The background color "green" that corresponds to "spouse deduction" and "special spouse deduction" corresponds to "spouse eligible for withholding tax deduction."

Your spouse's name will be printed on the dependent deduction (change) declaration form.

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 Please be sure to enter the "Reason" and "Date of occurrence".

③ Please select "Support (including special spouse deduction)" or "Do not support."

④ If your dependent relatives live overseas (if their residence status is "Separate (overseas)"), please confirm whether they are "studying abroad" or not when registering them.

> ⚠ **If you are a non-studying overseas resident, please select "No.”**
>
> ⚠ **If you are a domestic resident, please select "No.”**

⑤ After making changes, be sure to click the "Save" button.

> ⚠ **Able to support Dependent relatives can receive a dependent deduction if their income is 580,000 yen or less (salary income of 1,230,000 yen or less).**
>
> ⚠ **If you are no longer a dependent due to employment or other reasons, please change the status to "Tax dependent: No dependent".**
>
> ⚠ **If you have dependents who are not tax dependents, they may qualify for the income adjustment deduction, so please register them as "non-tax dependents".**

【 Those eligible for income adjustment deduction】

Regardless of whether you are a dependent or not, the following requirements must be met:

If your salary income is less than 8.5 million yen, you are not eligible for the deduction.

1) Dependent relatives under the age of 23

2) The dependent relative is a person with a special disability

3) The total amount of income is 580,000 yen or less

【Those eligible for the special deduction for specific relatives】

Regarding "non-dependent" specific relatives, relatives whose total income is over 580,000 yen and up to 1,230,000 yen can receive deductions in stages.

1) Relatives aged 19 to 23 (specified relatives)

⑥ To change the address of a dependent relative, click the "Edit" button to the right of "Address Information" to display the change screen. The currently registered address information will be displayed, so please correct any changes.

⑦ After making any corrections, be sure to click the "Save" button.

If your residence status is "Separate (overseas)", enter your prefecture in the prefecture entry field.Country name, in the city/ward/town/village name input fieldBelow the country namePlease enter your address (city and state).

【Requirements for overseas residents】

If you are a relative residing overseas and are between the ages of 30 and 70, you must meet one 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.

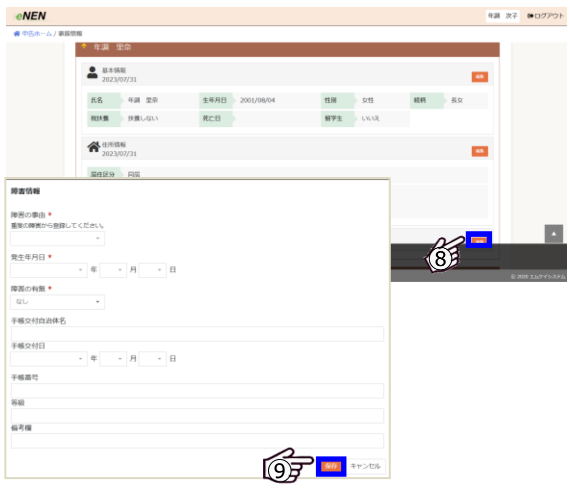
Example: In the following case, submit the certificates of the total remittance of more than 380.000 yen.

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

If you do not meet the requirements, you will not be able to receive the dependent deduction as an overseas resident.

⑧ If you want to change the disability of a dependent relative, click the "Edit" button to the right of "Disability Information" to display the change screen.

⑨ After making any corrections, be sure to click the "Save" button.



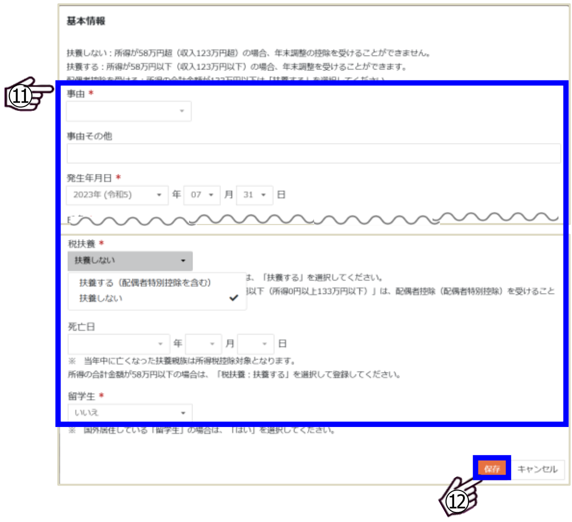
⚠ If you have multiple disabilities, please register a "Severe" disability. If you wish to register details of multiple disabilities, please fill in the "Notes" field and click the "Save" button.

⚠ Registration of detailed Disability is optional.

⑩ To add a dependent relative, click the "Add Family Member" button to display the screen where you can enter basic information about the family member you want to add.

⑪ Please enter the basic information of the family member you are adding, such as "Reason," "Date of occurrence," "Name," and "Relationship," with the required fields marked "*."

⑫ After entering the information, click the "Save" button.



⑬ The dependents you added will be displayed in a list. Click on their name to jump to their information.

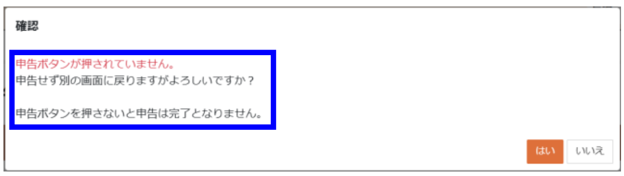
Newly added relatives will have a yellow "★" after their name.

⑭ Click the "Edit" button to the right of the "Address Information" and "Disability Information" for the newly registered dependent relative, and enter the address information and whether or not the newly registered dependent has a disability.

If the residence category of your address is "Separate residence (overseas)", enter your prefecture in the prefecture entry field. Country name, in the city/ward/town/village name input field Below the country namePlease enter your address (city and state).

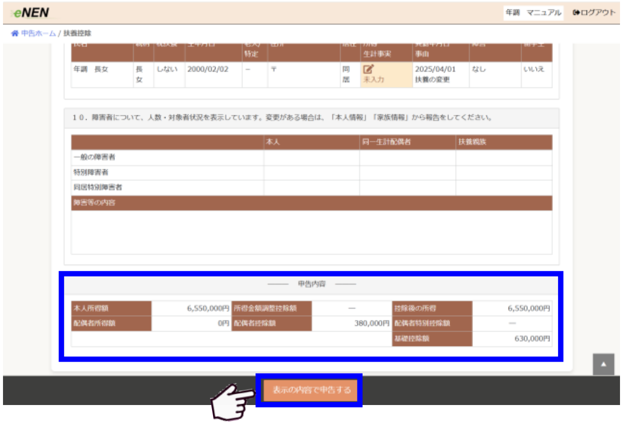
⑮ Once you have completed all the changes, be sure to click the "Register as displayed" button.

If you try to display another screen without clicking the "Register as displayed" button, a "Confirmation message for forgotten button" like the one shown on the right will be displayed. If you have not registered the changes, click the "No" button to close the message and click the "Register as displayed" button to register the changes.



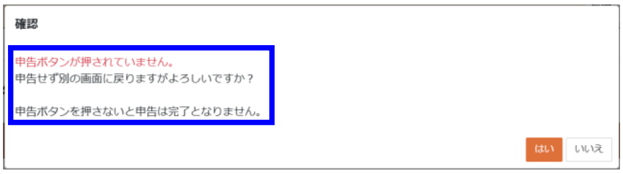
Step 6: Apply for Dependent/Basic/Spouse/Special/Income for this year

Regarding "Dependents" and "Basic Special Tax Offices," please confirm that there are no errors in the information you have entered and corrected in "Your Income," "Questions about Dependent Family Members," "Questions about Non-Dependent Family Members," and "Questions about Local Taxes," and then click the "Declare with the information shown" button.



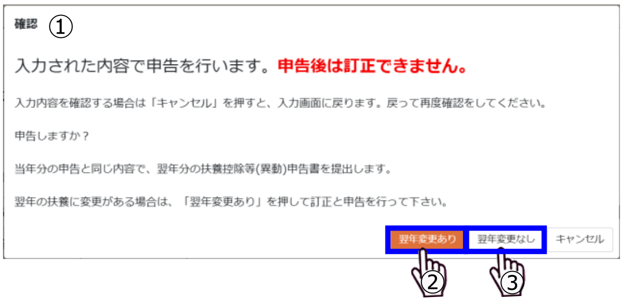
For the declaration details, we display the reference amount of deductions. (eNEN does not calculate payroll, so we cannot display the correct amount of deductions.)

If you display another screen without clicking the "Declare as displayed" button, a "Confirmation message for forgotten entry" will be displayed. Be sure to click the "Declare as displayed" button to declare your tax return.



① Click the "Declare as shown" button to display a confirmation message.

If you have completed the declaration and wish to declare again, please contact the management department andSend backPlease note that you cannot "withdraw" your tax return yourself.



② After completing the current year's tax return, please check your dependents for the following year. If there are any changes to your dependent information or address, click the "Changes for next year" button and report the changes to your dependent deductions.

③ If there are no changes in the following year, please click the "No changes next year" button and complete your declaration.

If you re-file your tax return, you must also file the changes for the following year (because the details of the re-filing for the current year will be reflected in the following year).

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 If you re-file your tax return, you must also file the changes for the following year (because the details of the re-filing for the current year will be reflected in the following year).

⑤ The attached sheet will be your own checklist. Please follow the instructions of the management department regarding how to attach it.

【Declaration contents to be included in the attached sheet】

・If you or one of your dependents has a disability

・If you have dependent relatives overseas

・For working students

・If you have registered a withholding slip from your previous job

We recommend that you "Save As" and print the attached sheet.

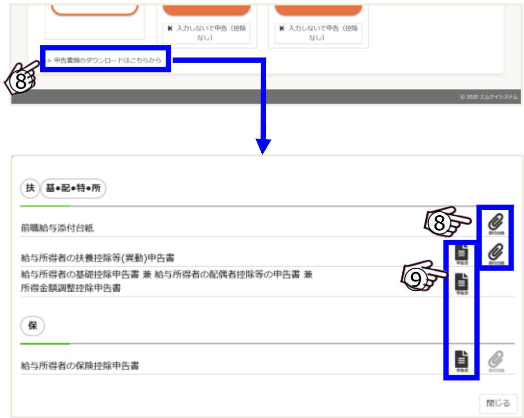
⑥ Clicking the "Back" button on the declaration completion screen will return you to the "Declaration Home" page.

If you have completed the declaration and wish to declare again, please contact the management department and Send back Please note that you cannot "withdraw" your tax return yourself.

If your declaration requires the submission of documents, a print button for the attachment sheet will be displayed. Don't forget to save it.

⑦ If your declaration requires the submission of documents, a print button for the attachment sheet will be displayed. Don't forget to save it.
Dependent/Basic/Spouse/Special/Income declaration has been completed.

⑧ If you forget to print the attachment form, go to the tax return homepage and click "Download tax return documents here," then click the "clip" icon on each tax return form to print the attachment form.



【Type of attached document】

- Previous employment withholding slip
- Disability certificate
- Certificate of relatives residing overseas
- Overseas Resident Remittance Certificate
- Study abroad certificate
- Student ID (working student)

The attachment sheet will be printed if a declaration is made that requires submission.

⑨ If you want to print the declaration form, click on the "Declaration Form" icon.

You can print the tax return either before or after filing. 【Before filing】You can check the status of preparations made by your company. 【After filing】You can check the details you have filed.

1-3 Declare dependents for the following year

Step 1: Apply for dependent deductions for the next year

① When you press the declaration button for "Dependents" and "Basic Special Post" for the current year, the buttons "Changes next year" and "No changes next year" will be displayed.

If you select "No changes next year," your current and next year's returns will be completed.

> 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.

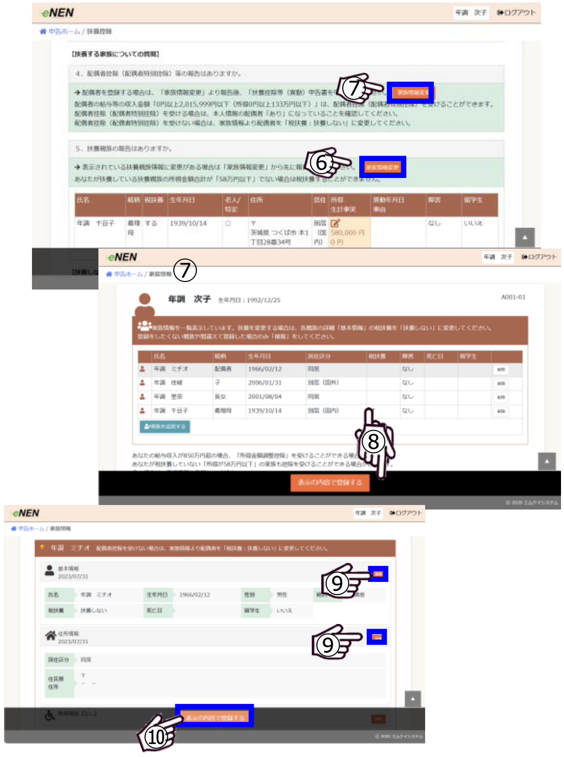
② Clicking the "Changes for next year" button will display the "Dependents" and "Basic Special Post" declaration screen for the following year.

③ If there are any changes to your address, head of household, etc., please click the "Change personal information" button.

④ Click "Edit" to change your "Basic Information," "Address Information," "Disability Information," "Widower and Single Parent Information," and "Working Student Information."

⑤ If you edit, please be sure to report the "reason" and "date of occurrence."

⚠ If there is a change for the following year, please report when the change will occur between January 1st and December 31st of that year.



⑥ If you wish to change the status of your spouse or dependents, please click the "Change Family Information" button.

⑦ Displays a list of currently registered family information.

⑧ Click a name to go to the spouse or dependent relative's information display.

⑨ Click the "Edit" button for "Basic Information," "Address Information," or "Disability Information" to change the family member information.

See Step 5: Change dependent details.

If there is a change for the following year, please report when the change will occur between January 1st and December 31st of that year.

⑩ After completing the corrections, be sure to click the "Register as displayed" button.

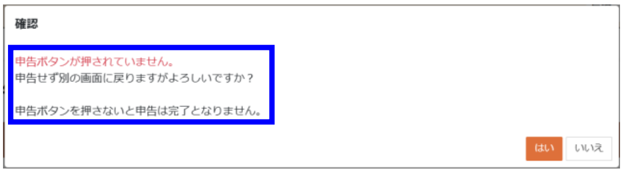
After completing the corrections, be sure to click the "Register as displayed" button.

⑪ If you want to add a dependent, click the "Add Family Member" button and register the family member you want to add.

For details on adding family members, please refer to section ⑩ onwards in 'Step 5: Modifying Dependent Details'.

⑫ After changing your "Personal Information" and "Family Information," check that the changes have been reflected on the "Dependents" and "Basic Special Tax Office" declaration screens, and after changing the income of each family member, click the "Declare with the displayed information" button. This will complete the declaration of changes for the following year.

⚠ If you display another screen without clicking the "Declare as displayed" button, a "Confirmation message for forgotten entry" will be displayed. Be sure to click the "Declare as displayed" button to declare your tax return.



⑬ After completing the next year's tax return, a "✓" mark and "Filmed/Filmed date" will be displayed on the next year's tax return home screen.

⚠ When filing the following year's tax return, the "Insurance Premium Deduction Declaration Form" and "Special Deduction Declaration Form for Housing Loans, etc." are not required, so an "Out of Period" mark will be displayed.

⑭ You can display the current year's tax return page by switching the year.

⑮ Click on "Download the tax return form here" on the tax return home page to print the tax return form and attachments.

There is no need to submit a declaration.

If you want to print the tax return for the following year, switch the year and click "Download the tax return here" to print.

⑯ If you wish to reprint the attachment form, click on "Download your tax return documents here" on the tax return home page and print the attachment form using the "clip" mark.

【Type of attached document】

- Previous employment withholding slip
- Disability certificate
- Certificate of relatives residing overseas
- Overseas Resident Remittance Certificate
- Study abroad certificate
- Student ID (working student)

1-4 Declaration of insurance premium deduction

Please declare the "general life insurance," "nursing care medical insurance," "individual pension insurance," "social insurance premiums," and "small business mutual aid premium deductions" that you pay for yourself. Please enter the information while referring to the "insurance premium deduction certificate" sent to you by the insurance company. You cannot receive deductions using the "insurance premium deduction notice." If you have an electronic certificate, please refer to "1-1 Electronic Deduction Certificate" registration instructions.

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.**

⚠ **The declaration category on the statement is displayed as "Group."**

☞ 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 amount for your statement exceeds the limit, the word "Excess" may be displayed below the declaration category.

> If the item is marked as "Excess," it is not eligible for insurance premium deduction. Excess insurance premiums can be deleted without any problems.

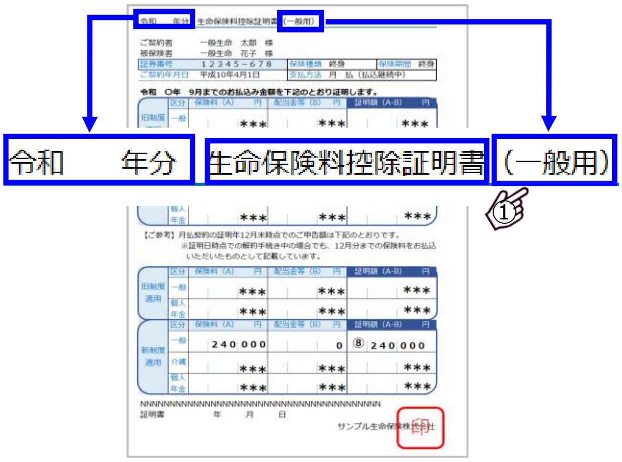
[Category]

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

① 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”.**

② The type of insurance subject to deduction is described on the upper part of each premium deduction certificate. Check it.

"General life insurance"
"Nursing care medical insurance"
"Individual pension insurance"
"Earthquake insurance premium deduction/old long-term property insurance"
"Social insurance premium deduction"
"Small business mutual aid premium deduction"

③ ② Check the insurance premium category and answer "Yes" to the question for the corresponding insurance premium on the insurance premium deduction input screen.

④ If you select "Yes," the "Add" button will appear. Click the "Add" button to display the insurance premium entry screen.

⑤ 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.

⑥ After entering the information, be sure to click the "Save" button.

⚠ If you have a certificate of additional insurance premium deduction,
Please repeat steps ② to ⑥ to register.

⚠ The deduction amount will be calculated by the system.

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

① If the declaration category is marked as "Continued," the item is one for which the previous year's insurance premium was deducted. The "Declared Insurance Premium" will be displayed as "0 yen."

② If you wish to continue receiving the insurance premium deduction, please click the "Edit" button.

③ Enter the amount of the declared insurance premium.

④ After entering the insurance premium, click the "Save" button.

The insurance premium declared for the previous year is displayed as "0 yen." Please enter the insurance premium declared for the current year.

⑤ If you have cancelled your insurance, click the "Delete" button to delete the statement.

Once a certificate has been deleted, it cannot be restored. If you have deleted it, please enter it again.

Step 4: Correct the added insurance premiums

① The insurance premium details you add will be displayed under the declaration category "New".

② Click the "Edit" button in the insurance premium details column you want to correct to display the input screen.
The currently registered information will be displayed, so please overwrite the corrected information.

③ Once you have completed the corrections, be sure to click the "Save" button.

If you need to make any corrections, repeat steps ① to ③.

Step 5: Upload premium deduction certificate

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

The save location is optional.

② Enter the statements for the premium deduction certificate.

③ After entering the details, click the "Upload Certificate" button.

④ Please take a photo of your insurance premium deduction certificate, check the save location, and select the photo to upload.

⑤ After selecting the photo, select "Open".

You can also upload a certificate by dragging and dropping the file you want to upload onto the "Upload Certificate" button.

⑥ 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.

⑦ If there are no problems with the uploaded photo, just click the "Save" button.

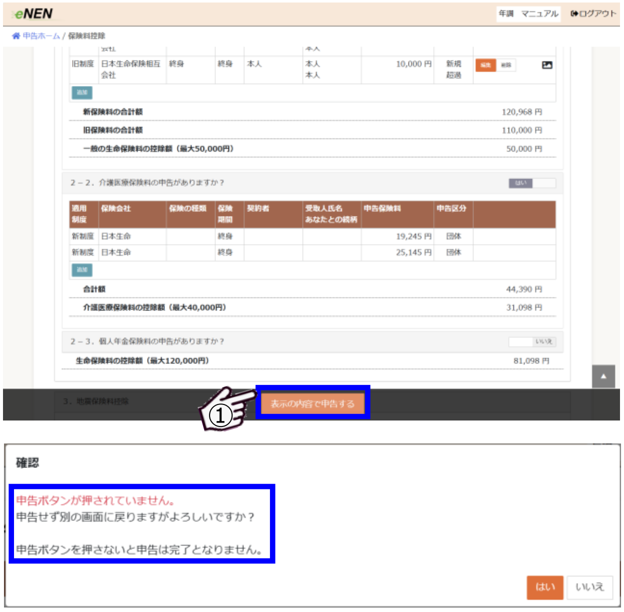
⑧ If a certificate has been uploaded,  will be displayed. If not,  will be displayed.

Step 6: Claiming insurance premium deductions

① After completing all insurance premium deduction registrations, click the "Declare as shown" button to complete the insurance premium deduction declaration.

The amount of insurance premium deduction is displayed. If the item exceeds the upper limit, insurance premium deduction cannot be applied.

If you display another screen without clicking the "Declare as displayed" button, a "Confirmation message for forgotten entry" will be displayed. Be sure to click the "Declare as displayed" button to declare your tax return.



② A confirmation dialog will appear, so if you wish to proceed with the declaration, click the "Declare" button to complete the declaration of insurance premium deduction.

If you have completed the declaration and wish to declare again, please contact the management department and send back. Please note that you cannot "withdraw" your tax return yourself.

Step 7: If you have no deductions to declare

① If you do not have a certificate to receive insurance premium deductions for life insurance, earthquake insurance, old long-term property insurance, etc., please click the "Declare without input (no deduction)" button under the "Insurance" menu button on the declaration home page.

If you have "group insurance," you cannot file even if you click the "File without entering information (no deduction)" button. This is the method for filing if you are not enrolled in any insurance that allows you to receive a premium deduction.

② Clicking the "Yes" button on the confirmation screen will complete the declaration of the insurance premium deduction declaration form. Once the declaration is completed, you will no longer be able to enter information into the insurance premium deduction declaration form.

If you wish to enter details of insurance premium deductions after filing your return using the "Declare without entering information (no deductions)" option, please contact the administrative department and have the return sent back before registering.

③ After completing the declaration, the "Insurance" and "✓" marks and "Declared/Declaration date" will be displayed on the declaration home page.

Step 8: Complete your declaration

① After entering the information on the insurance premium certificate, click the "Declare with the displayed details" button to complete the insurance premium deduction declaration form.

② If you enter an insurance premium deduction other than for "group insurance," the "Attachment Sheet" and "Back" buttons will appear on the completion screen.

③ Click the "Attachment" button to download the checklist (attachment). Click "Save As.".

④ After printing the "Attachment Sheet", click the "Back" button to return to the declaration home page. The declaration home page will display the "Insured" and "✓" marks, as well as "Declared/Declaration Date".

⑤ If you wish to reprint the attachment form, click on "Download your tax return documents here" on the tax return home page and print the attachment form using the "clip" mark.

【Type of attached mount】

Insurance premium deduction declaration form only

- Only certificates of insurance premium deductions that you have registered yourself are eligible for the attached form. Registrations other than manual entry for "Group Insurance", "Electronic Import", and "My Number Portal Integration" are not eligible for the attached form.
- Depending on company settings, supporting documents may also be required for "Group Insurance", "Electronic Import", and "My Number Portal Integration".

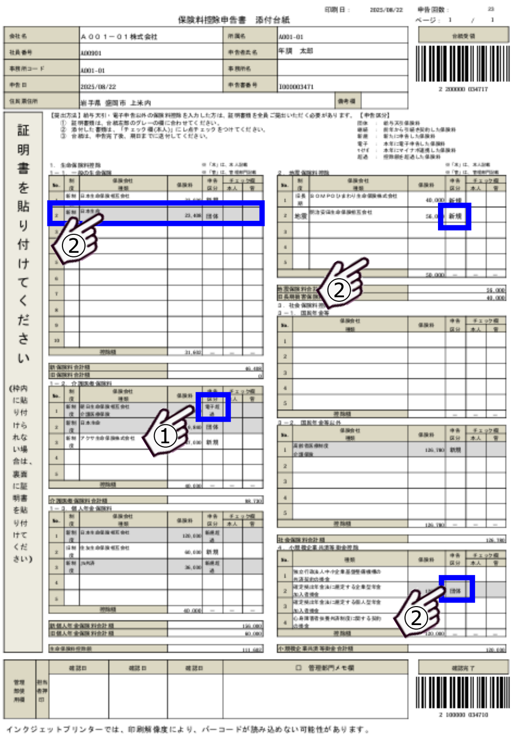
Step 9: Explanation of attached sheet

① The areas with a colored background on the "Attachment Sheet" are items such as group insurance that do not require the submission of an insurance premium deduction certificate.

② If the declaration category on the "attachment sheet" is "continuation" or "new", you will need to submit a certificate.

Please check and submit the certificate.

If the total deduction amount for each statement exceeds the upper limit, the word "Excess" may be displayed below the declaration category for the statement.



☞ [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.

☞ [To submit]

Please use the attached sheet as a personal checklist and fill in the details.

Please check the box for "Checkbox: Person in question" after confirming.

As a checklist for your own submission

Please use 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 Regarding filing of special deduction for housing loans, etc.

If you wish to claim the special deduction for housing loans, etc., you must file your tax return in the year you purchased the home. Please make sure you have the "Declaration of Special Deduction for Housing Loans, etc. (Specific Extensions, Renovations, etc.) for Salaried Employers" sent to you by the tax office in the jurisdiction where you purchased the home. After filing your return, you will need to submit the tax return form from the tax office.

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

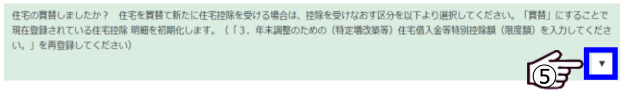
① To take the special credit for loans, click the pencil button to display the entry screen for special credit for loans, etc. related to a dwelling.

② If you wish to receive the special deduction for housing loans, etc., change it to "Yes" and the input screen will be displayed.

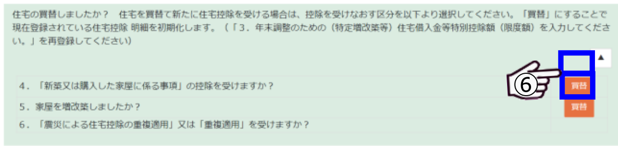
③ By changing this to "Yes", you will be taken to the input screen for receiving the housing deduction.

④ If the address where you wish to receive the housing deduction is different from your current address, please enter the address where you wish to receive the deduction in the section titled "2. If the address on your resident registration card and the address where you submit the Special Deduction for Housing Loans, etc. Declaration Form are different, please enter the address listed on the certificate."

⑤ If you received a housing deduction in the previous year but have now purchased a new home, please check "Did you purchase a new home?". Please click the “▼” on the right.

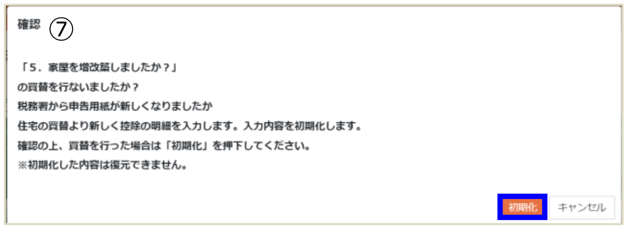


⑥ The "Replacement" button will be displayed for the deduction item you are currently receiving. Click the "Replacement" button for the type of housing deduction you have replaced.



⑦ A confirmation dialog will appear.

⑧ Check the displayed information and click the "Initialize" button. You will then be able to enter the selected deduction type.

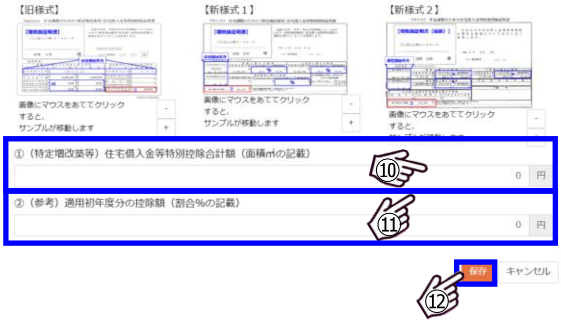


⚠ If you click the "Replace" button to "Initialize," the types of deductions will be cleared. You cannot restore the information you entered.

⚠ If you reset the system, please enter the details in the deduction type again.

⑨ Please register the upper limit of the "Special deduction amount (limit) for housing loans, etc. (for specific additions, renovations, etc.)."

There are three types of certificates: for pre-tax increase, post-tax increase, and balance-stated. Please check the certificate in your possession.



⑩ For the "Old Style: Before Tax Increase" certificate, please enter the maximum amount in "① (Specific additions, renovations, etc.) Total amount of special deductions for housing loans, etc. (area in m2)"

⑪ For the "New format: Post-tax increase balance" certificate, please enter the maximum amount in "② (Reference) Deduction amount for the first year of application (percentage)."

⑫ After completing the input of "⑩" and "⑪", please click the "Save" button.

Regarding ⑩ and ⑪, there are cases where only one or both are applicable.

If you have two certificates of type ⑩ and two certificates of type ⑪, please enter the total limit amount.

⑬ Check the type of housing deduction you wish to receive and change the appropriate item column to "Yes".
Please choose from:

- Matters relating to newly built or purchased houses
- House extension and renovation
- Duplicate application of housing deductions due to the earthquake

⑭ Please check which format the certificate from your local tax office corresponds to before making your selection.

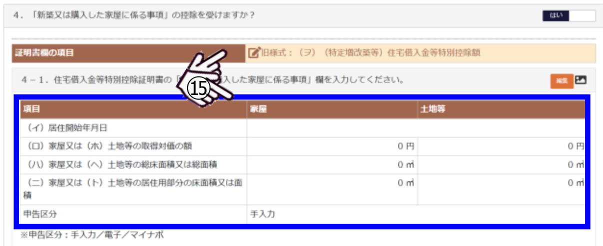
・Declaration form before the tax increase in October 2019 (old format)

・Declaration form after the tax increase in October 2019 (New Form 1)

・Declaration form compatible with the written form (New Form 2)

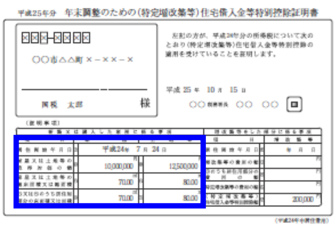
⚠ Please look at the image and compare it with your certificate to select the certificate format.

⑮ If you select the option "Old format: (ヲ) (Specific additions, renovations, etc.) Special deduction for housing loans, etc.", the declaration screen before the tax increase will be displayed.



⑯ Please enter the purchase information at the bottom of the Housing Loan Special Deduction Declaration Form while referring to the screen.

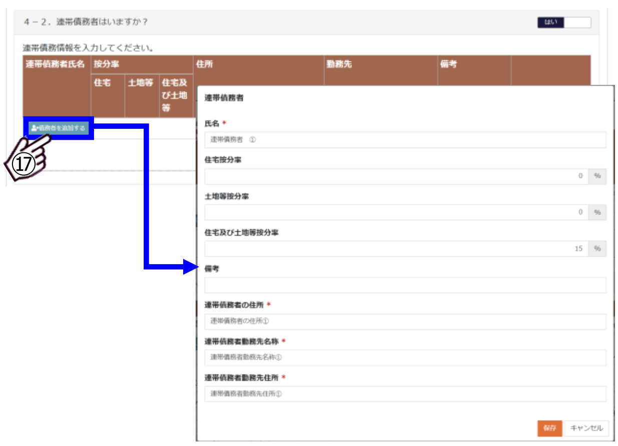
⚠ You can also upload a certificate. For instructions, see "1-8 How to upload a certificate".



⑰ If you have a co-debtor, click "Add Debt Information" and enter the co-debtor information. If you have multiple co-debtors, please register all of them.

⚠ If there are multiple joint debtors, please enter the names of the joint debtors and their share of the debt for each joint debtor.

⚠ For those using the post-tax increase (new format), there is no need to register joint debtor information.



⑱ Click "Add balance certificate entry" and enter the year-end balance of your loan. If you have loans from multiple financial institutions, please enter the year-end balances of all financial institutions from which you have borrowed.

⚠ Select "Category: Joint Debt Balance" to calculate your own share balance.

⚠ If you select "Category: Single Balance", the year-end balance you enter will be your year-end balance.

⚠ You can also upload a certificate. For instructions, see "1-8 How to upload a certificate".

⑲ If you have refinanced, please change the “Refinancing status” to “Yes”.
Please enter the "initial loan amount," "balance of the original mortgage etc. immediately before refinancing," "amount at the time of borrowing the new mortgage etc. after refinancing," and "balance at the end of the current year".

⚠ Be sure to enter the "balance of the original mortgage just before refinancing" and "amount of the new mortgage after refinancing." These are required to calculate the deduction amount.

⚠ If you are unsure, please check with the financial institution from which you borrowed.

⑳ If you have a co-debtor, enter the year-end balance, and your share of the loan balance will be calculated from the year-end balance.

㉑ Please select the applicable category to receive the special deduction for housing loans, etc.

Calculate the housing deduction amount by selecting the date you began living in the property and the applicable category.

㉒ Please select the relevant category from the “Applicable Category Name” list.

㉓ If you are unsure of the applicable category, please select the content stated in Certificate I of your special deduction declaration form for housing loans, etc. from the option "Please select the content stated in Certificate I.".

㉔ Please make sure that "Special exception," "Special specific," or "Special special exception" is written after the date of commencement of residence.

By selecting ㉓㉔, the applicable category will be automatically selected.

If you know the number 22, please select it directly.

㉕ The deduction amount is calculated based on the date of commencement of residence and the applicable category.

You cannot take a deduction above the maximum amount.

If the amount is below the upper limit for the date of residence start date and applicable category, you cannot receive a deduction that exceeds the upper limit entered in ⑩⑪.

Step 2: Take no housing deduction①

① Click the "Declare without input (no deductions)" button under the Declaration Home Loan menu button.

② Clicking the "Yes" button on the declaration confirmation screen will complete the declaration of the Special Deduction for Housing Loans, etc. Once the declaration is completed, you will no longer be able to enter information into the Special Deduction for Housing Loans, etc. Declaration.

If you wish to enter the Special Deduction for Housing Loans etc. Declaration Form after filing using the "Declaration without entering information (no deductions)" option, please contact the administrative department and have the form "returned" before entering the information.

③ After filing, the filing home page will be displayed. The filing date for the housing deduction will be displayed.

Step 3: Take no housing deduction②

① Display the input screen for the housing deduction and file your claim. Click the "pencil" mark next to "Housing Deduction" to display the housing deduction filing screen.

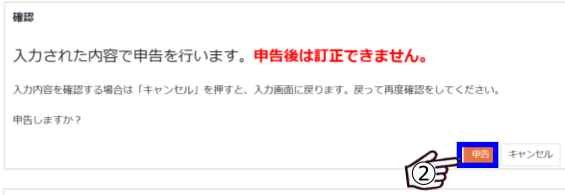
② If you do not wish to claim the housing deduction, please select "No" in response to the question "Will you declare the special deduction for housing loans, etc."

③ Click the "Declare as shown" button to complete the declaration.

Step 4: Claiming the housing deduction

① Follow the steps for "Receiving special deduction for housing loans, etc." and after entering the details of the housing deduction, click the "Declare with the displayed details" button.

② A confirmation dialog will appear, so if you wish to proceed with the declaration, click the "Declare" button to complete the declaration of the housing deduction.



When claiming a deduction, there are three types: "new construction or purchase," "renovation," and "multiple deductions due to the earthquake." Please check your own certificate and enter the information.

If you wish to make corrections after completing your tax return, please contact the administrative department. You will be able to make corrections by having the administrative department "return" your tax return.

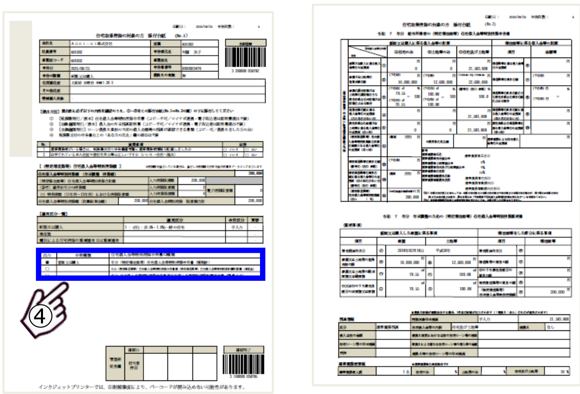
If you display another screen without clicking the "Declare as displayed" button, a "Confirmation message for forgotten entry" will be displayed. Be sure to click the "Declare as displayed" button to declare your tax return.

③ The "Attachment Sheet" button will appear on the declaration completion screen. You can print an attachment sheet for submitting documents. Please attach the documents and submit them.

There are two types of attachment sheets: a cover sheet and a detailed statement of the declaration contents.

If you are taking multiple deductions, print out a cover page plus multiple details.

④ The name of the certificate in question is printed on the cover. Please check that it matches the declaration form before submitting.



⑤ If you forget to print the attachment form on the declaration completion screen, please click "Download declaration documents here" on the declaration home page.

⑥ Please print the attached form by clicking the "clip" mark on the "Housing Loan Special Deduction Declaration Form."

⚠ **Please print the attachment form from the "Declaration Completion Screen" or "Declaration Home" page.**

1-6 Print and submit the attached form

Step 1: Print the attachment form from the declaration completion screen

① If you need to submit documents, a "Print attachments" button will appear on the declaration completion screen. Please print the attachments and submit them with the certificates.

・Conditions for displaying the attachment print button

[Dependent Deduction etc. (Change) Declaration Form]

・If you have dependent relatives (including spouse) living overseas
・If the person or a dependent (including spouse) is disabled
・If the person is a student
・If you entered your previous employer's withholding slip

[Insurance premium deduction declaration form]

・If you have insurance that you pay for yourself (Life insurance, earthquake insurance, social insurance, small business mutual aid, etc.)
If all insurance details are "group insurance," "electronic data," or "My Number Portal Integration" the attached form will not be applicable.

[Housing Loan Special Deduction Declaration Form]

・If you received a special deduction for housing loans, etc.

⚠ **For insurance premium deductions and housing deductions, if the details on the tax return only include "electronic data," " My Number Portal Integration " and "group insurance," the attached form will not be applicable.**

⚠ **There are two types of attachment forms for the Dependent Deduction etc. (Change) Declaration Form. If you have a withholding slip registered for your previous job, a separate attachment form will be created.**

Step 2: Print the attachment form from the declaration home page

① If you did not print the attached form from the completion screen because you "forgot to download," "forgot to save," or "did not have a printer and could not print," please click "Download the tax return documents here."

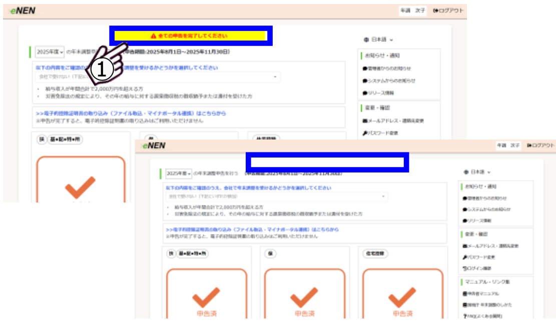
② On the tax return download screen, click the "clip" icon and print each attached form. You can print as many times as you like.

If you have corrected your tax return and need to resubmit the attachment, please print the attachment again and submit it with the correct certificate.

1-7 Complete your year-end tax adjustment

Once the declarations for each declaration home are completed, the year-end adjustment will be completed. After completing the declaration, attach the corresponding certificate of the declaration form and submit it, and all declarations related to the year-end adjustment will be completed.

Step 1: Complete declarations



① 1The declaration is complete when all menu items on the declaration home page are marked with a "✓".

② The message ‘Not all declarations have been completed’ at the top of the declaration home page will be hidden.

⚠ You can print the tax return by clicking on the "Declaration Form" icon under "Download the tax return form here."

⚠ There is no need to submit a "declaration."

⚠ Click on the paperclip icon in "Download your tax return documents here" to print the attachment form.

⚠ Please use the attached form as a checklist to see what you need to submit.

⚠ If multiple attachment sheets have been printed, such as for the "Housing Deduction," please print and submit all of the attachment sheets.

Step 2: Attach supporting documents to the attachment sheet

Please print out each attachment sheet and attach the certificate to each sheet. Please attach the certificate so that your name and the information printed on the attachment sheet are visible.If you do not submit the certificate, you will not be able to receive the deduction. Please be sure to submit the certificate. (Some certificates cannot be copied, so please check the notes on the attachment sheet.)

[Dependent Deduction (Change) Declaration Form]

① If you have dependent relatives (including your spouse) residing overseas, please attach a "Certificate of Family Membership" and "Certificate of Remittance" for each dependent relative.

⚠ Please make sure that the family certificate clearly shows the relationship between you and the person (e.g., circle the part that indicates the relationship).

② Please attach a copy of the disability certificate for each person.

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

[Insurance premium deduction declaration form]

① Please attach the certificate for the insurance premium deduction that you have entered and paid yourself.

⚠ Please attach the attached form so that your name, employee number, and the printed content are visible.

[Special deduction for housing loans, etc.]

① Please attach the balance certificate to the "Housing Loan Special Deduction Declaration Form" sent to you by your local tax office.

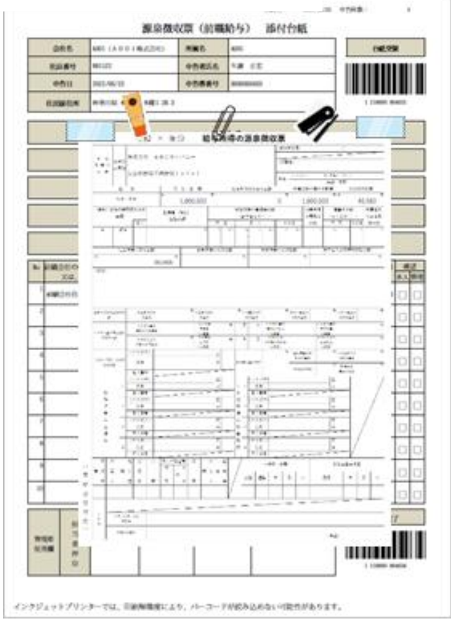
【住宅借入金等特別控除申告書】

- **Please make sure that your tax return and balance certificate are for the year in which your year-end adjustment was conducted.**
- **You cannot claim deductions with copies of tax return and balance certificate.**
- **If you lose your tax return, please contact your local tax office and ask how to have it reissued. Please note that the company will not know how to reissue the form.**
- **If you have a co-debtor, make sure the return is your own.**
- **If you have a co-debtor, please make sure the balance certificate is for you.**
- **If there are any co-debtors, please make sure that the information of the co-debtors is entered in the remarks column.**

[Previous Employment Withholding Tax Slip]

① If you have entered a withholding tax certificate, please attach the entered withholding tax certificate.

【源泉徴収票（前職給与）】

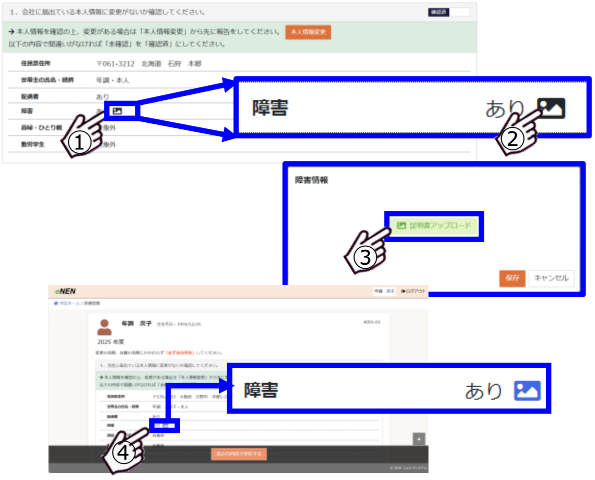


- **Please attach the completed withholding tax slip.**
- **Please confirm that the attached withholding slip is for the year that is subject to year-end adjustment.**
- **If you have multiple withholding slips, please attach all of the withholding slips you have entered.**

1-8 How to upload certificates

Step 1: Upload the Dependent Deduction (Change) Declaration Form

① When filing a dependent deduction (change) declaration form, if you have the following information to declare, you will be able to upload certificates.



- If you, your spouse, or a dependent has a disability
- If you are a working student
- If your spouse or dependents reside overseas
- If you have a previous employer's withholding slip for the current year

② Please click the certificate upload button.

③ Click the "Upload Certificate" button, select the certificate and upload it.

The certificate to be uploaded will be displayed. If there are no problems with the displayed certificate, click the "Save" button and upload the certificate.

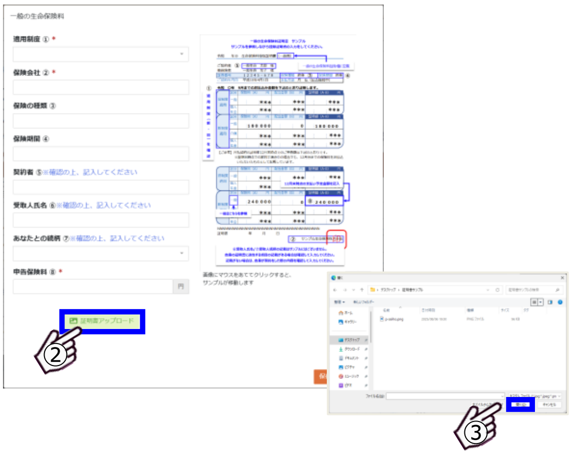
- You can also upload a certificate by dragging and dropping the file you want to upload onto the "Upload Certificate" button.

④ Once the certificate is uploaded, the color of the upload button will change to
Clicking the changed button will display the uploaded image.

Step 2: Upload your insurance premium deduction declaration form

① Click the "Add" button on the insurance premium deduction declaration form to display the insurance premium deduction input screen.

② The "Upload Certificate" button is displayed on the insurance premium deduction input screen.



③ Select the image from the save destination. The selected image will be uploaded.

> You can also upload a certificate by dragging and dropping the file you want to upload onto the "Upload Certificate" button.

④ Check the uploaded image and click the "Save" button to save the image.

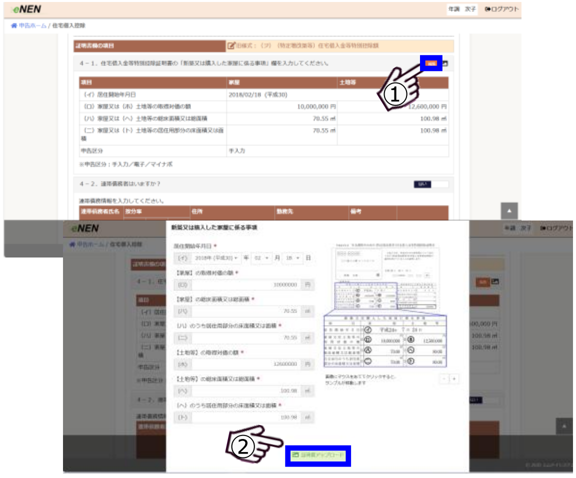
⑤ Once the certificate is uploaded, the color of the upload button will change to 

> Regarding the insurance premium deduction certificate, you will only need to submit a certificate for insurance premium deductions that you have manually entered yourself. Please upload the insurance premium deduction certificate that you have registered yourself.
>
> If the reporting category on the screen is "Group," "Electronic," or "My Napo," you do not need to submit a certificate, so there is no need to upload a certificate.
>
> If the declaration category is "Continuation", submission of a certificate is required. Please upload the certificate.

Step 3: Upload the special housing loan deduction declaration form

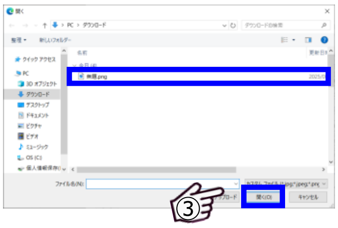
① Click the button "4-1. Please enter the details in the 'Matters related to newly constructed or purchased houses' section of the Special Deduction Certificate for Housing Loans, etc." on the Special Deduction Declaration Form for Housing Loans, etc. to display the input screen for the Housing Deduction Certificate.

② The "Upload Certificate" button is displayed on the input screen for the special deduction certificate for housing loans, etc.



③ Select the image from the saved location and click "Open."

> You can also upload a certificate by dragging and dropping the file you want to upload onto the "Upload Certificate" button.



④ Check the uploaded image and click the "Save" button to save the image.

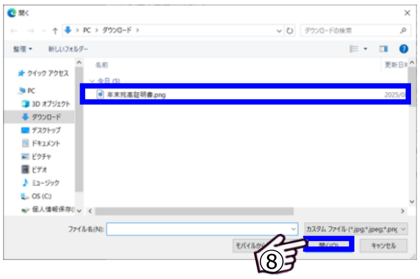
⑤ Once the certificate has been uploaded, the color of the upload button will change to.  Clicking the changed button will display the uploaded image.

⑥ Please enter the current year's balance under "4-3. Enter the year-end balance of the loan." Click the "Add balance certificate entry" button.

⑦ The "Upload Certificate" button will appear on the financial institution's balance certificate input screen.

⑧ Select the image from the saved location and click "Open".

⑨ Select the image from the save destination. The selected image will be uploaded.



> You can also upload a certificate by dragging and dropping the file you want to upload onto the "Upload Certificate" button.

⑩ Check the uploaded image and click the "Save" button to save the image.

⑪ Once the certificate has been uploaded, the color of the upload button will change to . Clicking the changed button will display the uploaded image.

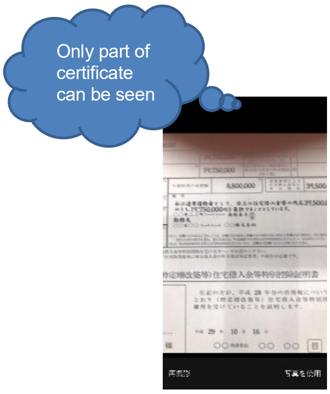
> For the declaration of special deduction for housing loans, etc., you can upload the "Certificate of special deduction for housing loans, etc." and "Certificate of current year's balance from a financial institution.
>
> If the reporting category on the screen is "Electronic" or "My Napo", you do not need to submit a certificate, so there is no need to upload a certificate.

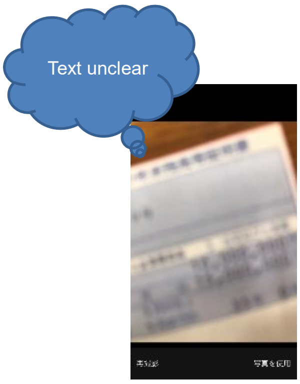
Step 4: Notes on uploading declaration forms/balance statements

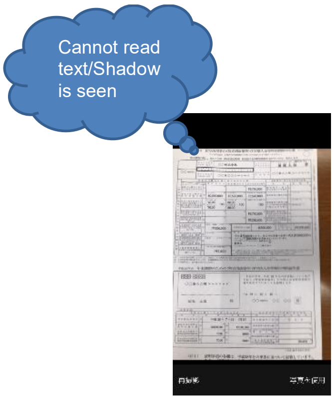
- **Please be sure to take a photo of each one, save it, and upload it.**
- **Please observe the following precautions before taking photos.**
- **Files that can be uploaded are "photo" and "PDF" files.**
- **The file size is limited to 5MB.**

① Please make sure that you can identify the "Details of Housing Loan etc." and "Year-end Balance" on the balance certificate, as well as the "Details of Housing Loan etc. Special Deduction Certificate" for the special deduction for housing loans, etc. in the photograph you have taken. If you cannot identify them, please take another photograph.

② The photos you take will be displayed on the upload screen.







Step 5: Delete the uploaded certificate

① Select the uploaded certificate
The uploaded certificate will be displayed.

② Click the "Delete" button at the bottom of the displayed image screen to delete the image.

③ After deleting, be sure to click the "Save" button. The image deletion will be complete.

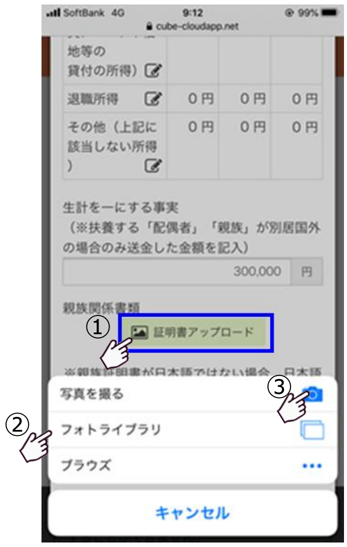
Clicking the "Delete" button will delete the image. If no certificate has been uploaded, it will be displayed as .

If you accidentally delete it, click and upload the certificate image again.

The method for deleting the uploaded certificates for "Insurance Premium Deduction" and "Housing Deduction" is the same as steps ① to ③ in "Step 5: Delete Uploaded Certificates."

Step 6: Upload the certificate from your smartphone

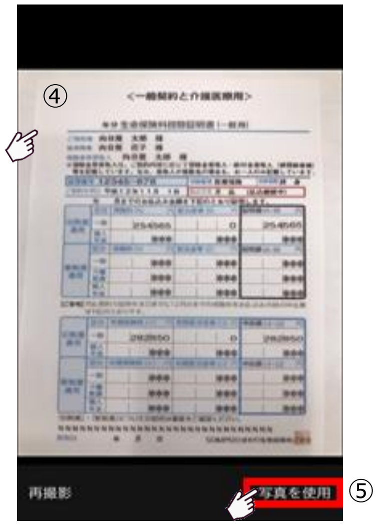
① Tap the "Upload Certificate" button.



② If you want to select a photo of a saved certificate, select "Photo Library," select the certificate you need, and save it, just as you would on a computer.

③ If you want to take and save a photo on the spot, select "Take Photo" and launch the camera.

④ After launching the camera, take a photo of the document you want to attach.



⑤ After taking a photo, you can upload it by selecting "Use Photo”.
If the photo is not clear, you can select "Retake" to take another photo.

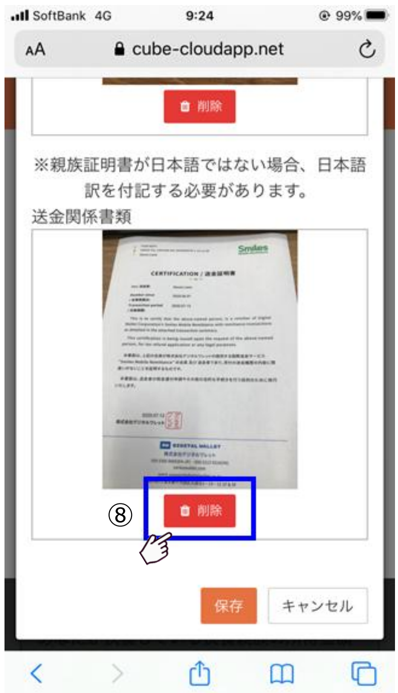
When uploading a photo, be sure to check that the numbers are legible, the letters are not cut off, and the name of the insurance company is visible.

⑥ If you have photos you have taken in advance, select "Photo Library" and select the photos you want to upload.

⑦ Select the photo you took and tap "Done" to upload the selected photo.

⑧ Check the selected photo and if there are any errors or other problems, tap the "Delete" button to delete the photo.

After deleting, please select the photo again from the "Upload Certificate" button and upload it.



Step 7: Notes on uploading certificates

- **Please be sure to take a photo of each certificate individually, and save and upload them. (Please do not combine multiple certificates into one photo or PDF file.)**
- **Please observe the following precautions before taking photos.**
- **Files that can be uploaded are "photo" and "PDF" files.**
  The file size is limited to 5MB.

① Please make sure that you can identify the "insurance category," "applicable system," "premium payment," and "insurance company name" in the photo you took. If you cannot identify them, please take the photo again.

② The photo you took will be displayed on the upload screen. If it is the same certificate or the photo is not clear, please "delete" it.

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)
September 18, 2025	Morioka	Version 3.0 (FY2025 version upgrade)