Wizard 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.

■ Wizard Year-End Adjustment

Enables you to complete your declaration by filling in 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	Windows11 or later
Browser	Edge ・ Chrome

[Smartphones/Tablets]

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

Contents

Logging In (When using eNEN for the first time)

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

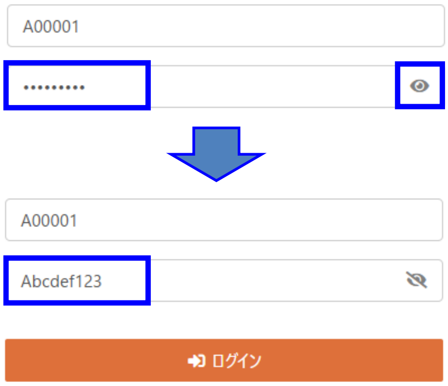
① Start the specified browser, enter the URL provided by your company and then start the system.

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

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

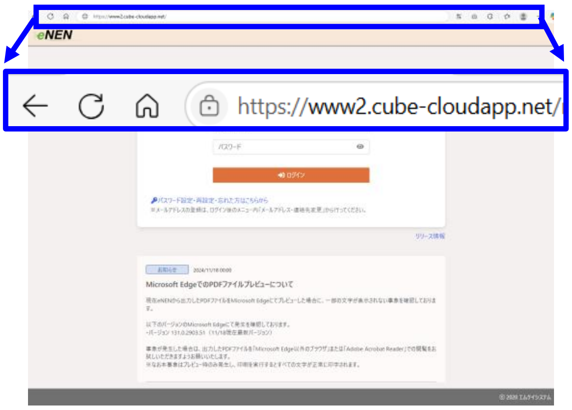


④ The password provided by the company is temporary. Change it to one you can remember. It will be required when you log in to eNEN from the next time.

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

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

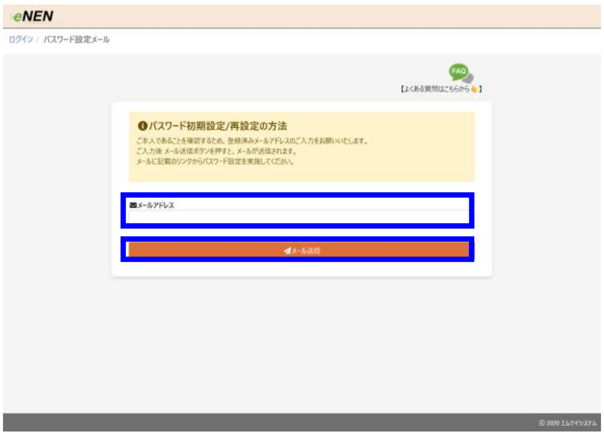
① Start the specified browser, enter the URL provided by your company and then start eNEN.



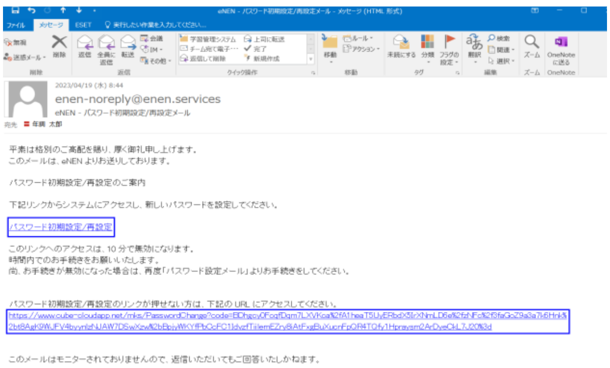
> If you do not know the URL, contact your management division.
>
> Enter the URL in the search box at the top of the browser.

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

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



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



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

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

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

■ If you forget the password

1.If no email address is registered

① Ask your management department to initialize the password.

② If you log in with an initialized password, you will be prompted 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 (No password guidance is provided).”.

■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 (No password guidance is provided)” and send an email to reset your password.

> If the account has been locked, you will need to wait **thirty minutes** to login again.
> Please note that **the login will be denied if thirty minutes have not yet passed** since the account has been locked.

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 is displayed, even if you register on the tax return screen, the information you entered may not be updated. Please check "Available Devices" 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

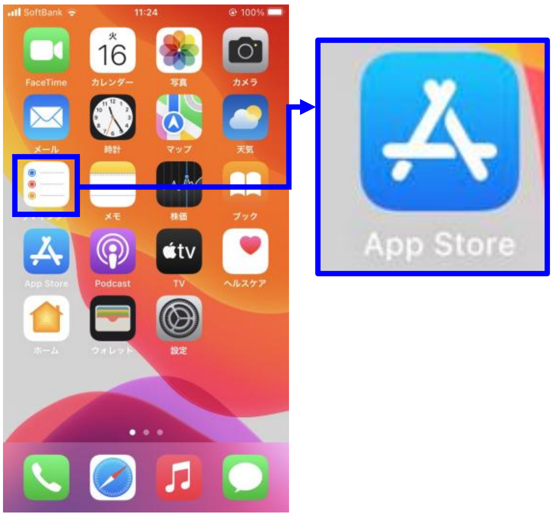
Starting September 1, 2024, you will need to use Authenticator for authentication. However, if your administrator has configured another authentication method, you will use that method.
You must first install an app on your smartphone to use the Authenticator.

■ Preparation for Authenticator authentication

How to install the Authenticator App (for iPhone)

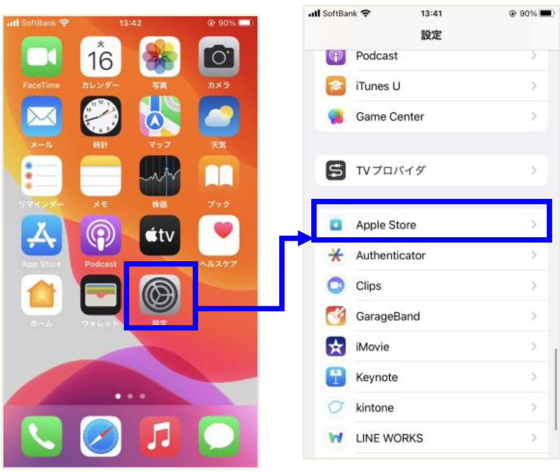
① Start “App Store.

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

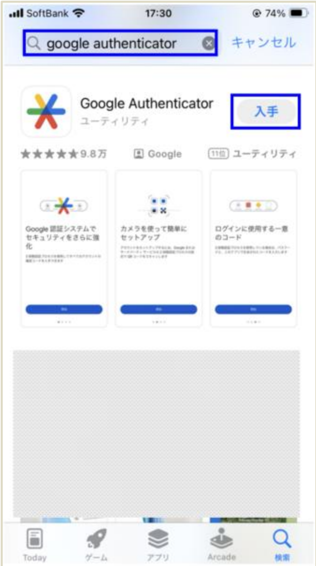


If you do not see “App Store” in the menu, select "Settings" on the screen and look for "App Store" in the list of programs.

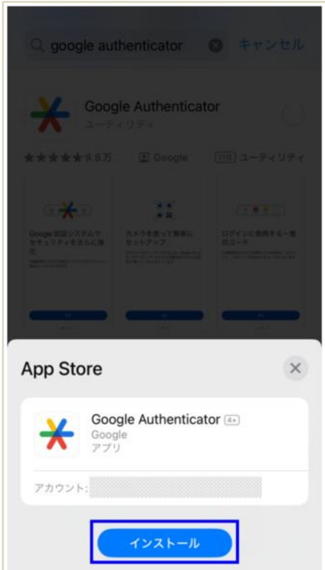
* Scroll the screen and look for "App Store".



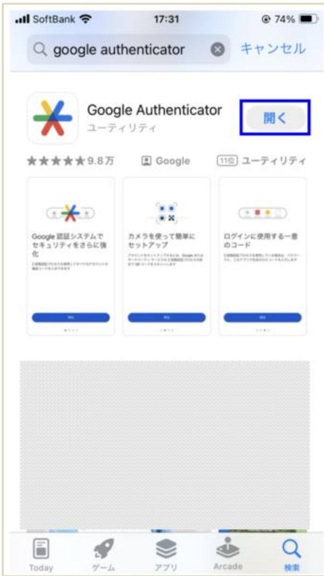
② Enter "google authenticator" in the search bar for search. If "Google Authenticator" appears in the search results, select "Get it".



③ Select "Install".



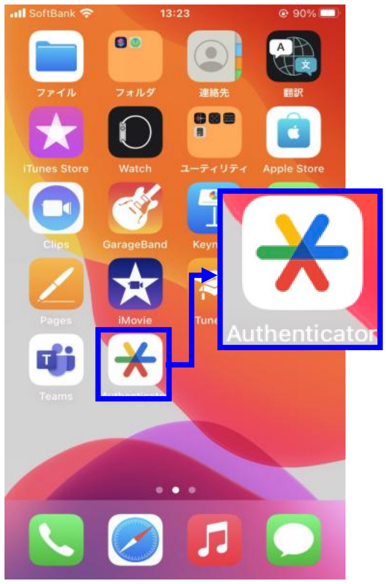
④ When installation is complete, "Open" will be displayed. Please select it.



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.

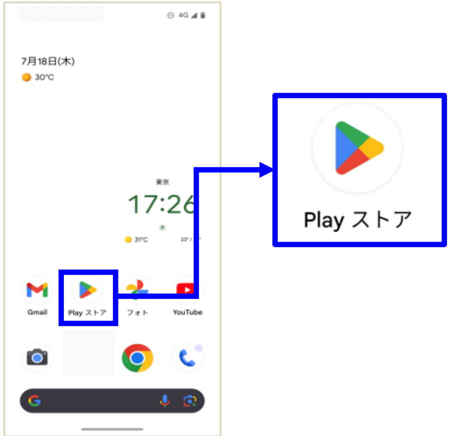
(Screens may vary depending on the model and settings.)



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.

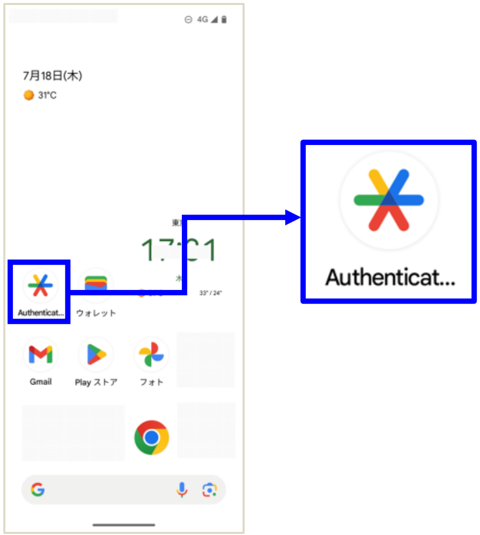
③ Select "Install".

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.)



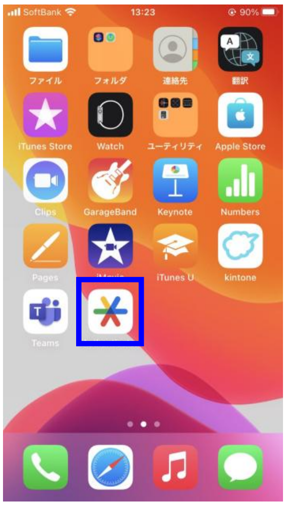
Authenticator authentication　How to log in for the first time

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.)

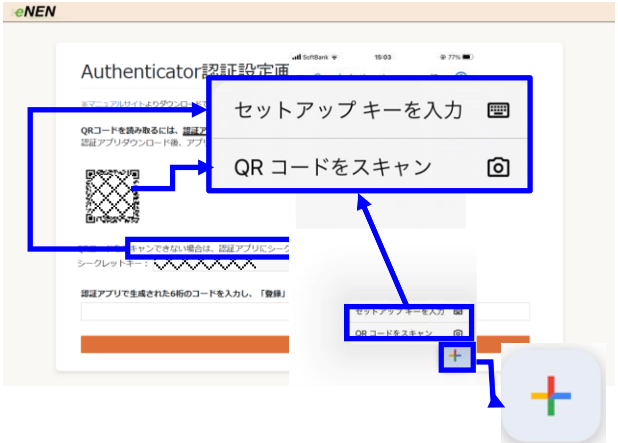


④ Select either "Scan the QR code" or "Enter setup key" displayed in "Authenticator" to use "Authenticator authentication".

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

・Scan the QR code

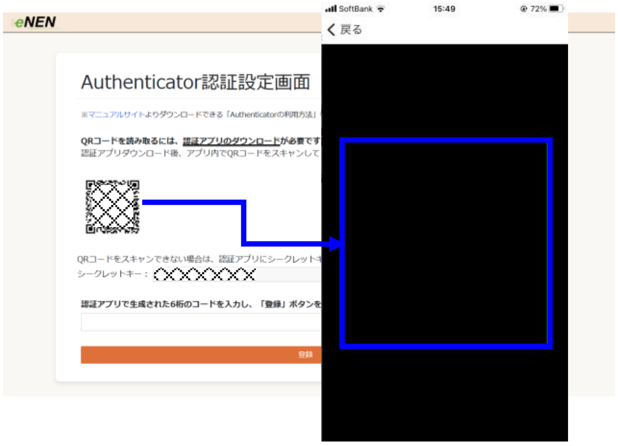
・Enter the setup key (secret key)



◆**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**

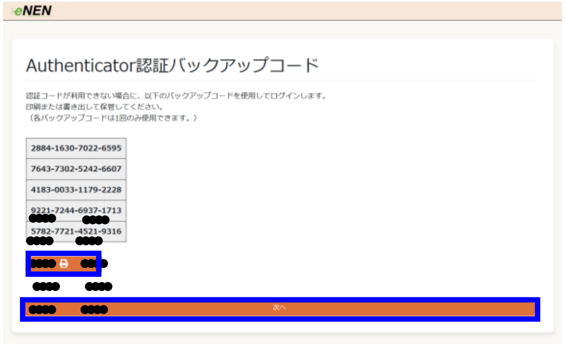
Key type: **Time-based**

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.

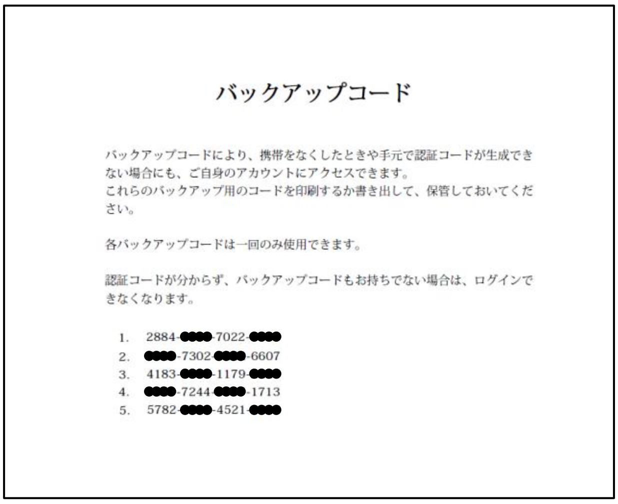
⑥ A backup code will be issued and displayed. After keeping the backup code, click the "Next Page" button.

> 📝 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.



Performing Authenticator authentication

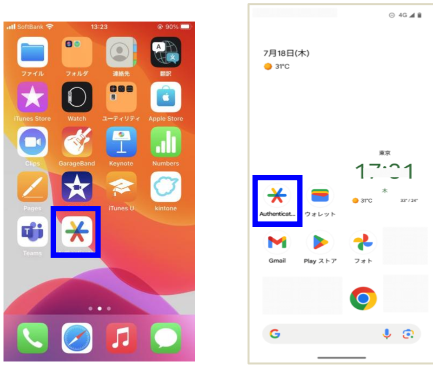
Authenticator authentication　How to log in

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.

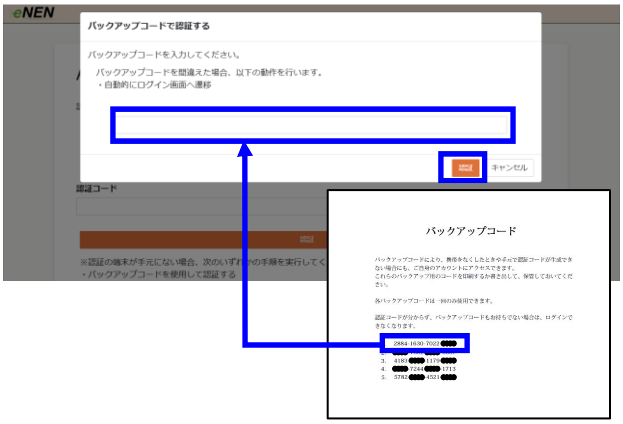
Login procedure with backup code

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

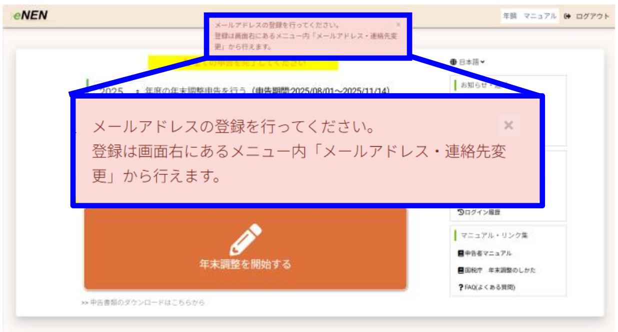
1. If you need to change your registered email address, or if no email address is registered, register your email address.

   If you register your email address, you will not need to contact the administrator if you forget your password; you will be able to change your password by yourself.

> 📝 If you have registered an email address for 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.



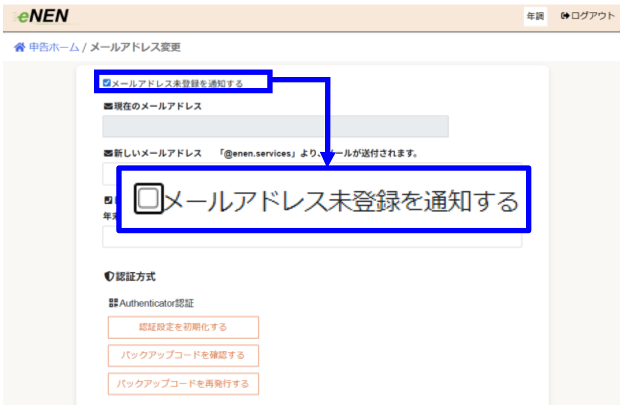
> 📝 You cannot register an email address until you log in. You need to obtain a temporary password beforehand.

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

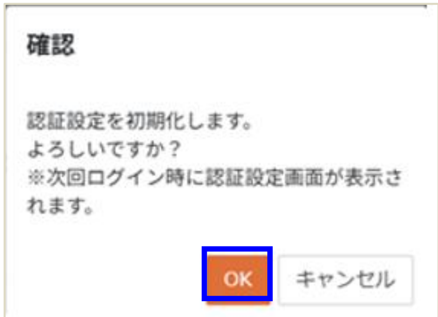
■ Reset authentication setting for the Authenticator authentication app

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

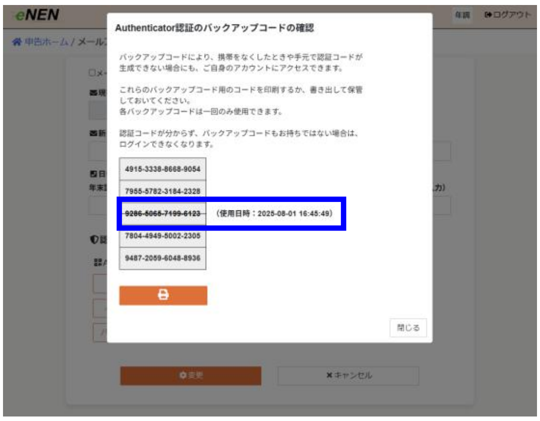
You can check the usage status of the backup code.

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.

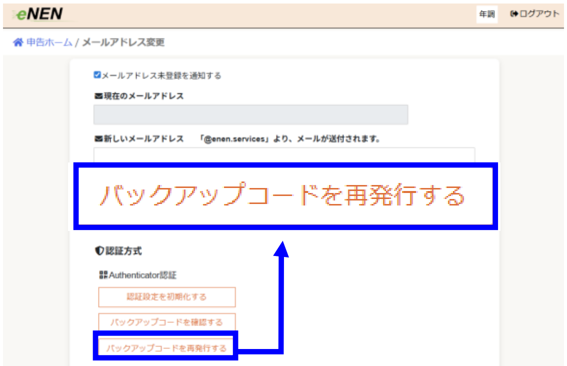
④ To keep the up-to-date backup code, click on the "Printer" button to save the file in PDF format.

■ Reset the backup code of the Authenticator authentication

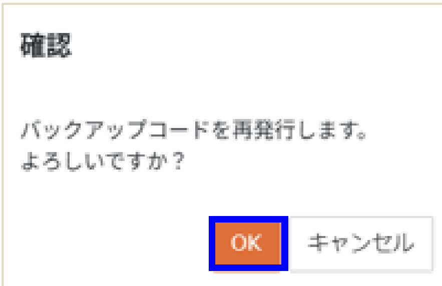
In the event that "you have used up your backup code" or "lost the PDF document containing your backup code", you can reset a backup code.

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.



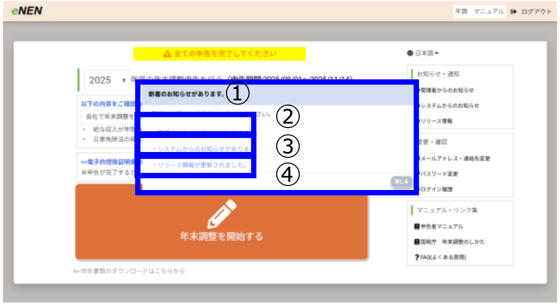
④ A new backup code will be issued.

⚠ **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.)

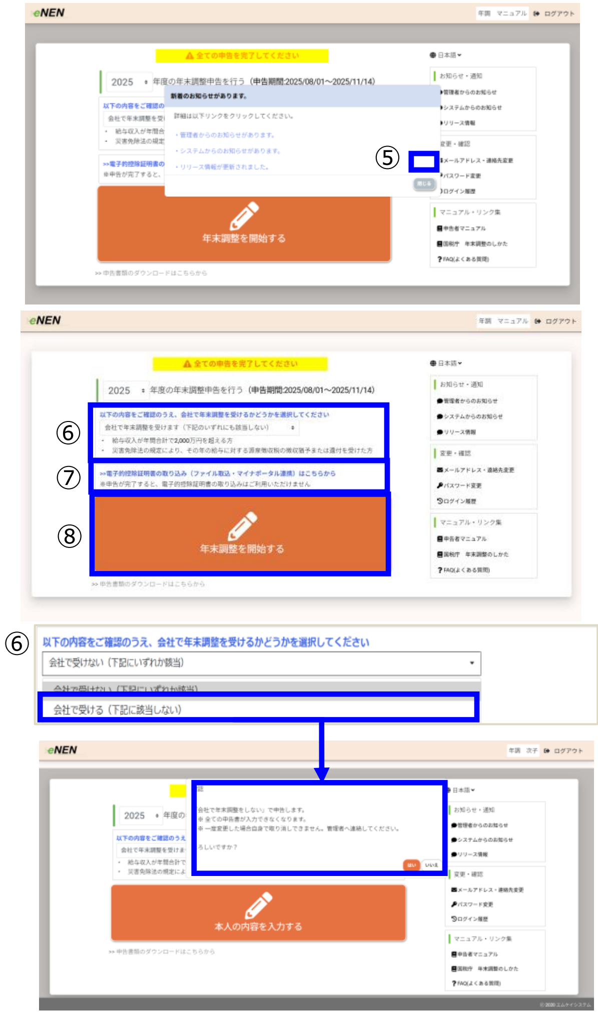
② Click the notification link from the administrator to display the notification screen from the administrator.

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 Close 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 Please review the following information and select whether you wish to undergo year-end tax adjustments through your company. After confirming and selecting your response, click the “Enter Employee Details” button. Once verified, please submit only the Declaration Form for Dependent Allowance.

> 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 Where electronic data import of insurance premium deductions or special deductions for housing loans etc. is required, please prepare the XML file via ‘Import electronic deduction certificates (file import/My Number Portal linkage) here’ and proceed with the import. Alternatively, you can import it via API linkage from My Number Portal.

⑧ Click the “Start Year-end adjustment” button on the menu and answer the year-end adjustment questions.

■ Flow from Start Year-end adjustment

1-1 Prepare year-end adjustment documents	Check and prepare the documents required for your year-end adjustment.
▼	
1-2 About your name, address, previous company	There will be questions about the information you have registered with the company, such as your address. Please answer the questions.
▼	
1-3 About your own expected income	There will be a question about your expected income. Please enter your salary amount. (This applies to all applicants.)
▼	
1-4 About disability, school attendance	There will be questions about your disability status and school attendance status. Please answer the questions.
▼	
1-5 Widow / Single parent	There will be questions about your disability status and school attendance status. Please answer the questions.
▼	
1-6 Identity confirmation screen	The answers that apply to your dependent deduction (change) declaration form are listed below. Please check the contents.
▼	
1-7 About spouse	There are questions about whether you have a spouse and the amount of income that qualifies for spousal deductions and special spousal deductions.
▼	
1-8 About dependent relatives	This displays a list of dependent family members who have been notified to the company. Please check the income information of your dependents before entering it.
▼	
1-9 About Exemption of Amount of Income Adjustment	After checking your spouse and dependents, we will display a list of those who are eligible for the income adjustment deduction and those who are not. If there are any changes, please correct them.
▼	
1-10 Spouse/Dependent relative confirmation screen	A list of spouses and dependents is displayed. Please check the details.
▼	

1-11 About filing deduction for insurance premiums

There will be a question about whether or not you have declared insurance premium deductions.
If you have not filed a tax return, you will move on to the question about the special deduction for housing loans, etc. If you have filed a tax return, you will move on to the next question.

▼

1-12 About life insurance payment

This page displays a list of the group life insurance you have enrolled in at your company and information about life insurance you enrolled in the previous year.
Please enter any additional details and the premium amount.

- ⚠ **The questions are about "general life insurance," "long-term care insurance," and "individual pension insurance”.**
- ⚠ **"General life insurance" and "individual pension insurance" are classified as "new" or "old" depending on the date of enrollment. Please note that the deduction amount differs depending on the "old" or "new" classification.**
- ⚠ **Please note that there is a limit to the amount of insurance premium deductions that can be made. Even if you register for more than the limit, the deduction limit will not change.**
- ⚠ **For group life insurance, no certificate is required to be submitted. (deletions and modifications are not permitted)**
- ⚠ **For insurance premiums imported via My Number Portal or electronic data, you do not need to submit a certificate. (Only deletion is permitted)**

▼

1-13 About earthquake insurance payment

This page displays a list of the group earthquake insurance or group old long-term property insurance that your company has subscribed to, as well as the status of earthquake insurance or old long-term property insurance that you subscribed to in the previous year. Please enter any additional information.

- ⚠ **If the earthquake insurance and the old long-term property insurance have the same certificate number, please enter the one with the higher deduction amount.**
- ⚠ **Please note that there is a limit to the amount of insurance premium deductions that can be made. Even if you register for more than the limit, the deduction limit will not change.**
- ⚠ **For group non-life insurance, no certificate needs to be submitted (deletion or modification is not permitted).**
- ⚠ **For insurance premiums that have been imported into My Number Portal or electronic data, you do not need to submit a certificate. (Only deletion is permitted.)**

▼

1-14 Social insurance premiums
About small business mutual aid contributions

If you pay social insurance premiums (national health insurance, national pension, etc.) for dependents or are enrolled in a defined contribution pension plan such as iDeCo, please enter the insurance premiums you have paid.

> ⚠ **There is no need to submit a deduction certificate for national health insurance premiums.**

▼

1-15 Premium deduction registration screen

This is a list of the insurance premium deductions you have registered for and the details of the group insurance premiums you have enrolled in at your company. Please check the details.

▼

1-16 About filing special deductions for housing loans

There will be a question about whether you have filed a special deduction for housing loans, etc. If you have not filed one, your housing deduction declaration will be complete. You can then complete your year-end tax adjustment.

▼

1-17 About filing special credit for loans

Please check the information displayed, such as the loan amount when purchasing a home. Please enter this information even if you are filing online for the first time. This information is necessary to calculate the deduction amount.

▼

1-18 About the loan information

Enter your current year end balance and we'll calculate your deductions.

> ⚠ **The deduction amount is calculated based on the balance at the end of the year subject to year-end adjustment.**

▼

1-19 Special credit for loans, etc. related to a dwelling screen

The details of the special deduction for housing loans, etc. are listed below. Please check the details.

▼

1-20 Year-end adjustment completed

Your year-end tax adjustment declaration is now complete. If you need to submit any certificates, please print out the attached form (your checklist), check the items you need to submit, and then submit the certificates along with the attached form.

> ⚠ **If the print button for the "Attachment Sheet" is not displayed upon completion, there are no certificates to submit.**

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.

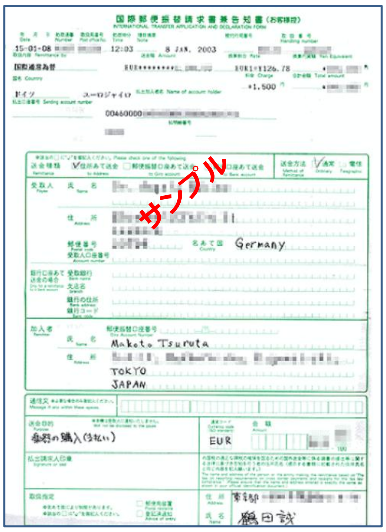
Clarify the relationship on the relative certificate by circling the relationship description. If you can translate the relationship description, it would be appreciated. However, this is not required.

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.

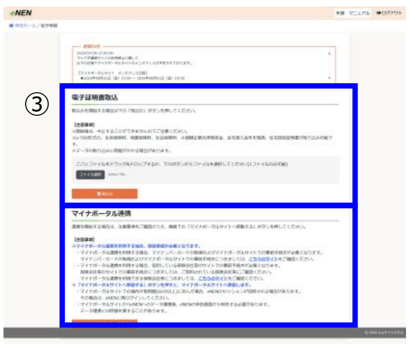
Step 1: Upload the certificate

① After logging in, click on "Click here to import an electronic deduction certificate (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.

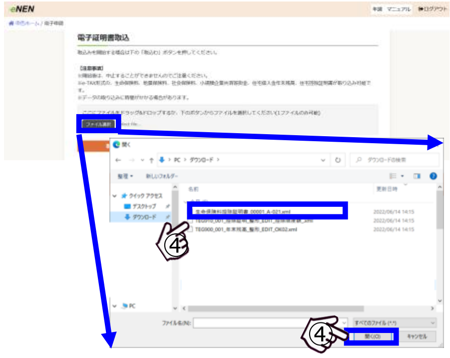
⚠ Please note that during the maintenance period, you will not be able to link with the My Number Portal Site.

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.

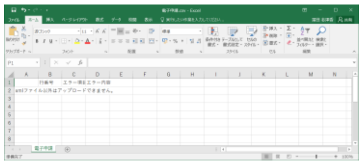
※For the premium deduction certificate, follow the procedures to obtain electronic data (XML file) at your insurance company.

※ 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.

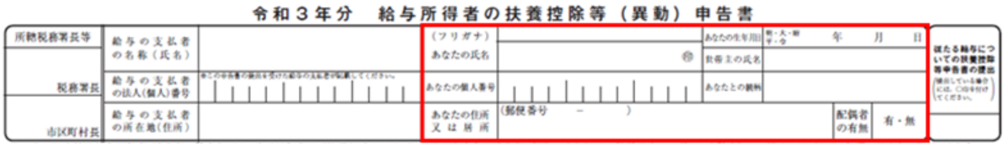
※ For the premium deduction certificate, contact your insurance company and follow the procedure to be able to link using Mynaportal.

※ 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.

1-2 About Your Name, Address, Previous Company

Questions are displayed about you in the Application for (Change in) Exemption for Dependents of Employment Income Earner form. Your name, address, etc. notified to your company are displayed. Update the information if necessary.



Step 1: Check the initial display

Your name, address, etc. notified to your company are displayed. Confirm the information.

* The notified information is displayed. If the necessary information is not displayed, update it below.

Step 2: Correct the basic information

① To correct your basic information (name, address, etc.), select Reason for change.

② Check the displayed Personal information. If information is missing or incorrect, correct it.

① If missing or incorrect, enter the Date of change.

* Items indicated with * are required. Confirm that you have entered all the required items.

* If you are unsure of the change date, enter the filing date.

[Reasons for change of Personal information]
Please select from:
‘Marriage’
‘Divorce’
‘Adoption’
‘Correction of date of birth’
‘Correction of gender’
‘Other’

Step 3: Correct the address

① To correct your address, select Reason for change.

② If the address is corrected, enter the Date of change.

③ Search by your postal code without a hyphen

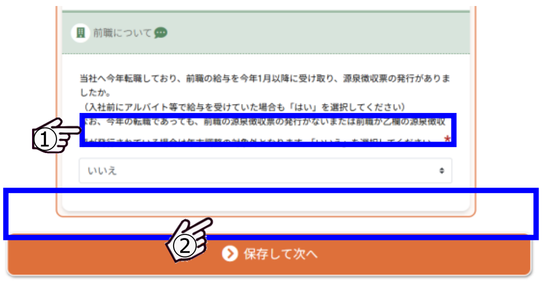
"*" indicates required fields. Please make sure you have not left any information out.

If you are unsure of the change date, enter the filing date

【Reason for change】
"Moving," "Change of address," "Work away from home," "Transfer"
"Marriage," "Divorce," "Kana correction," "Change of head of household"
Please select from "Other".

Step 4: Correct your previous job salary

If you received payment from other companies by working full- or part-time, you need to submit a withholding slip for the year.



① If you do not receive a salary from another company, please select "No".

② After making your selection, click "Save and Next" to move on to the "Next Question.

③ If you receive a salary from another company, please select "Yes."

④ After making your selection, click the "Add withholding slip" button.

⑤ While checking your "Current Year's Withholding Tax Slip," enter the name of the company that paid you, the amount of your salary, etc. If you have multiple Withholding Tax Slips, please enter them repeatedly.

⑥ Please check whether you have your tax withholding slip or not. The basic principle is that you have the withholding tax statement to hand.

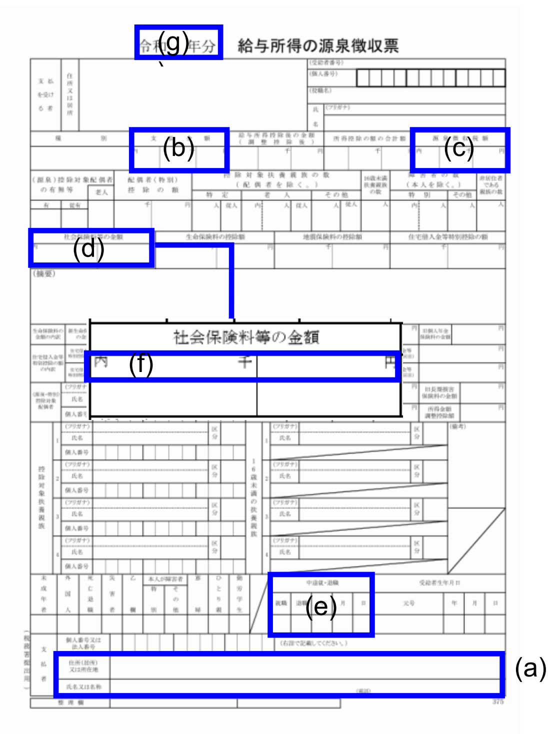
If you don't have your tax withholding slip, please select "No." If you select "No," please enter only the "Name or name of payee."

⑦ You can upload the entered withholding tax slip.

If you have submitted it in advance, you do not need to upload it.

If you have uploaded it, please check with the management department whether you wish to "submit" the original to the company or not.

⑧ Once you have completed registering your withholding tax slip, click the "Save and Next" button to move on to the "Next Question.".



(g) Please verify that the year indicated on the withholding tax statement (‘for the year ○○’) corresponds to the year in which the year-end tax adjustment is being conducted. Withholding tax statements for last year or previous years are not eligible for inclusion in taxable income.

(f) Please fill in only if the amount included in the amount of social insurance premiums, etc. (upper row) is filled in. (The amount included in social insurance premiums, etc. is the amount of small business mutual aid premiums (iDeCo, etc.))

In some cases, the amount of social insurance premiums, etc., may not be stated as "included." Please check your tax withholding slip.

1-3 About Your Expected Income

Report your expected income. Enter the total amount of your **expected** salary income without deducting the insurance premiums or income tax. The income amount is automatically calculated. Your basic exemption amount is calculated based on the income amount.

Prepare the Basic Deduction Declaration Form for the 'Basic Deduction Declaration Form for Salaried Earners, Combined with the Spouse Deduction Declaration Form for Earners of Significant Income, Combined with the Special Deduction Declaration Form for Specified Relatives of Salaried Earners, Combined with the Income Adjustment Deduction Declaration Form'.

Step 1: Check the initial display

Your salary income is displayed. Check the "not entered" field or the "salary income" field.
(The income may have been set by an administrator in advance. If not already set, please ensure you enter the estimated gross pay amount)

① If you have set your own salary income in advance, the estimated income amount will be displayed.

② If you have entered your previous employer's withholding slip, the "Information from your previous employer's withholding slip (Column A)" will be displayed in advance.

> The income amount is calculated based on your previous salary.
>
> If salary income has been registered in advance, the amount displayed will include salary income.

③ Please enter your salary income and side job income (if any) in each field. Your salary income will be calculated based on the amounts entered.

④ If you have income other than salary income, please select "Yes" for "Do you have income other than salary (pension income, real estate income, etc.)?" and enter the relevant income.

⑤ Confirm your own amount and click "Save and Next".

> If you wish to re-enter or correct your information, please click "There are changes" for the question to display the input screen.

Step 2: Enter and Correct your income

① Your own salary income (**Estimated amount**) before entering your password.

> ⚠ **The salary income is the total salary paid from January to December of the year when year-end adjustment is done, without deducting the income tax, social insurance premiums, etc.**
>
> ⚠ **When you enter your salary, the income is calculated (No calculation is needed).**
>
> ⚠ **The amount of income is "Estimated amount". (If you do not know your salary amount, please use the approximate amount or the amount paid in the previous year as a reference.)**

② If you have income other than your salary, enter the income amount in the Secondary Income box.

> ⚠ **Your income amount will be calculated by including your secondary income, if you have income from other companies.**

③ If you enter your previous employment salary income (withholding slip), the information you entered will be reflected in the "Information from previous employment's withholding slip (Column A)" field.

④ If you have income other than salary, set the question to "Yes" and enter the amount of income for that year in the relevant item (**Estimated amount**) before entering your password.

> ⚠ **This is the estimated amount of income for that year, including income other than salary.**

[Income types]

1) Miscellaneous income: Interest from non-operating assets, etc.

2) Dividend income: Income that shareholders or investors receive from corporations

3) Real estate income: Profit earned by renting out an apartment or land

[How to calculate the income]

Income – Required expenses = Net income amount

Calculate the incomes of all types and then total them up; this will be the net income amount.

[Automatically calculated income]

1) Salary income
2) Pension income (miscellaneous income)
3) Retirement income

⑤ Once each income amount is completed, the "Total Income Amount" will be displayed.

⑥ Once you have confirmed the information you entered,Click "Save and Next".

[Calculation support tool for Retirement income]

The following types of retirement income exist:

- Short-term retirement allowance
- Retirement allowance
- Specified officer retirement allowance

For "short-term retirement allowance" and "retirement allowance," the "income amount" will be automatically calculated by entering the years of service and expected income amount.

① If you would like to enter your retirement income yourself, click the "Enter Income Manually" button.

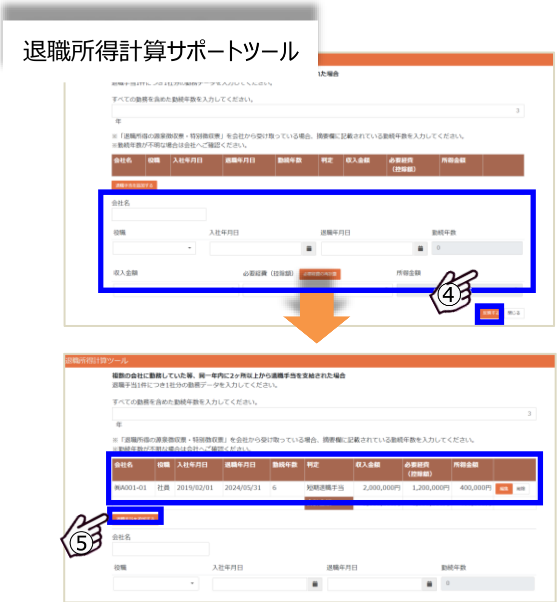
② Please enter your "years of service," "expected income (retirement benefits)," and "necessary expenses".

③ If you are receiving multiple retirement benefits this year or do not know how to calculate it yourself, please use the calculation tool at the link "here" to calculate your retirement income.

④ Your income will be calculated based on the information you entered. Click the "Apply" button to display the calculation results.

⑤ To add retirement income, click "Add retirement allowance" and enter the retirement income information as in "⑤". Click the "Manually enter income" button in the retirement income input field and enter the results of the tool.

The calculation results of the tool will not be automatically reflected in the retirement income input field.
Please note down the totals of "income amount" and "necessary expenses" yourself.



1-4 About disability, school attendance

Step 1: Check the initial display

Please check whether you have a disability certificate or a student certificate.

① If there are no changes (corrections), click "No" and move on to the "Next Question".

② If there are any changes (corrections), click "Yes" and enter the relevant information.

Step 2: Corrections concerning disabilities certificates and student IDs

① If you have a disability certificate, please refer to your disability certificate and select the type of disability .

【 Do you have a disability certificate?】
Please choose from "No," "General disability," or "Special disability".

> ⚠ **If you have multiple disabilities, please select the most serious disability and enter it in the details. Please enter other disabilities in the comments section.**

② If you have a student handbook, please enter the "school name" and "date of enrollment".

> ⚠ **Please check your student ID and enter it.**

[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 whether your school meets the requirements, please check with the school.

1-5 Widow / Single parent

Step 1: Check the initial display

Confirm whether you are a Widow, Single parent or this is Not applicable.

① If there are no changes (corrections), click "No" and move on to the "Next Question".

② If there are any changes (corrections), click "Yes" and enter the relevant information.

Step 2: Correct your spousal status

① Your income is determined by the amount you have registered yourself. To correct the information, go to the income entry screen.

② Your Widow or Single parent status is determined by answering questions at any time, such as your own marital status.

[Requirements for widow/single-parent]
Common: The total amount of income is not more than 5,000,000 yen

[Requirements for widow]
1) You have not married after your husband's death (including a missing husband)
2) You have not married after your divorce, and you have a dependent relative (total annual income is 580,000 yen or less)

Either 1) or 2) above must apply.

[Requirements for single-parent]
1) You are single (including divorce, death, missing spouse)
2) You have a child living in the same household whose total income is 580,000 yen or less
3) You have not been in a de facto marital relationship with anyone

All of the above 1), 2) and 3) must apply

1-6 Identity Confirmation

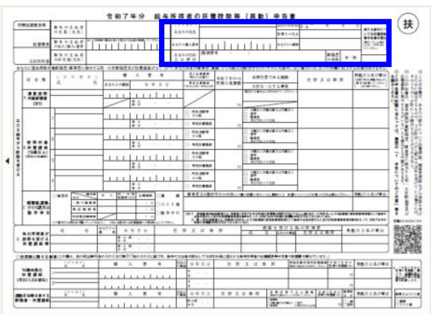
Step 1: Confirm your identity

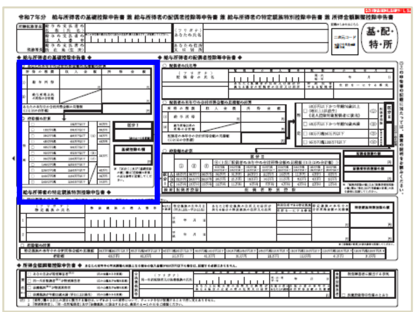
The answers to the questions about you are displayed. Confirm the content.

① If you want to correct your answer, click "Edit" and the input screen will appear. Check the displayed information and enter it.

② If there are no problems with the displayed information, click "Save and Next" and answer the questions about your spouse.

The answers in the blue boxes for "Declaration of dependent deductions, etc. (changes) for salaried employees" and "Declaration of basic deductions, spouse deductions, special deductions for specified relatives, and income adjustment deductions for salaried employees" will be completed.



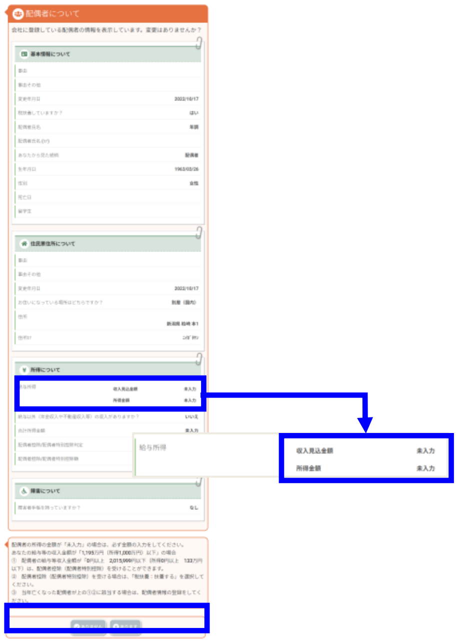


1-7 About spouses

There are questions about your spouse if you are married. Confirm your spouse, address, etc.

The [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] is created.
Determine whether or not a spouse is qualified for a withholding deduction on the Application for (Change in) Exemption for Dependents and prepare a declaration form.

Step 1: Check the initial display



① If there are no changes (corrections), click "No" and move on to the "Next Question”.

② If there are any changes (corrections), click "Yes" and enter the relevant information.

Be sure to enter your spouse's income.

Income will be displayed as "Not entered”.

Step 2: Correct your spouse information

If you are claiming the spouse deduction (special spouse deduction), please confirm and enter your spouse's "basic information".

① Please be sure to check the dependent status of your spouse. Please select "Support (including special spouse deduction)" or "Do not support".

If you have a dependent (including a special spouse deduction) who died during the year, you may be eligible for a spouse deduction (special spouse deduction). Please check your income and be sure to register.

Step 3: Correct your spouse’s address

Please confirm and enter your spouse's "Address" information.

① If you are making a correction, please enter the date of change in the "Date of change" field.

> If you are unsure of the "Date of Change," please enter the date of your declaration.

② If you are "living together", you do not need to register your address details. If you are not "living together", please enter your address details.

③ When entering an address, you can search by postal code (without hyphens) using "Search address by postal code”.

④ Please check the search results and enter the address and below.

> If you are living separately (outside Japan), you cannot search by postal code.

[Residence confirmation]

Living together	There is no need to enter an address.
Separated (domestic)	Please enter your spouse's residential address.
Separated (abroad)	If your spouse lives outside of Japan, please enter the name of their country in the prefecture field and details of their city, ward, town, or village.

Step 4: Correct your spouse’s income

Please verify and enter your spouse's income details.

① We will check your salary income (estimated amount). Enter your spouse's estimated income from January to December in the estimated income amount field, and the income amount will be calculated automatically.

> Please confirm the "amount of salary income" with your spouse.

② If you have income other than salary, select "Yes" and enter your income and expenses in the appropriate fields.

③ The results of the assessment of your "spouse deduction" and "special spouse deduction" based on your own income and your spouse's income will be displayed.

> For "salary income," "pension income for those aged 65 or over," and "pension income for those under 65," income is calculated automatically using the year-end adjustment formula.

	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

Step 5: Correct your spouse’s disability

Please confirm and enter your spouse's "Disability" information.

① To the question "Do you have a disability certificate?” , please select "No," "General disability," or "Special disability".

If you have multiple disabilities, please select the most serious disability and enter it in the details. Please enter other disabilities in the comments section.

② If you wish to make a correction, please enter the date of change in the "Date of Change" field.

If you are unsure of the "Date of Change," please enter the date of your declaration.

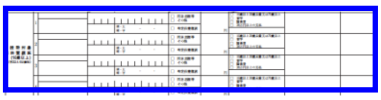
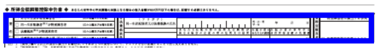
1-8 About Your Dependent Relatives

Questions will be displayed regarding the dependents information you have provided to your company. Please confirm any changes to your dependents, income, etc.
★Due to the 2020 legal revision, if your salary income (before insurance premiums and income tax deductions) is 8,500,001 yen or more, you can receive an "income adjustment deduction" if you meet the following conditions. (The deduction is applicable even if you are not supporting dependents.)

★Due to the 2025 legal amendment, deductions will be gradually applied to specific dependent relatives who are not "dependents." Please report the income of specific dependent relatives who are not "dependents".

【Requirements for the Adjusted Income Amount Deduction】
1) If you have a dependent relative under 23 years of age
2) If you have a spouse with the same livelihood, who is specially disabled
3) If you have a dependent relative who is specially disabled
*In all cases 1) through 3), the total amount of income of the dependent relatives or your spouse must be 580,000 yen or less.

【Requirements for the Special Deduction for Specified Relatives】
1) Specific dependant relatives aged 19 or over but under 23
2) Specific relatives with income exceeding ¥580,000 but not exceeding ¥1,230,000

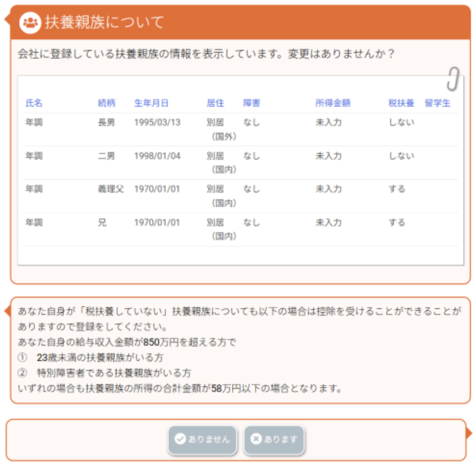
[Application for (Change in) Exemption for Dependents]

[Application for Exemption of Amount of Income Adjustment]

Step 1: Check the initial display

① If there are no changes (corrections), click "No" and move on to the "Next Question."

② If there are any changes (corrections), click "Yes" and enter the relevant information.



Step 2: Check your dependent relatives

A list of family members registered as dependents will be displayed.

① Please answer the question about your income (revenue).

Please be sure to enter the income of your dependents. The income will be displayed as "Not entered.

② If you wish to make any changes (corrections), click "Yes" and enter the relevant information.

③ If you want to add a dependent, click the "Add dependent" button to add the relative.

Step 3: Correct your dependent relative information

Please confirm and correct the status of your registered dependent relatives, such as "supported" or "not supported”.

- **You may be able to receive the "income adjustment deduction" if your salary income is over 8.5 million yen and you have dependent relatives who are not being supported.Not supportingPlease also register your relatives.**
- **Please confirm that your dependent relatives' income is 580,000 yen or less.**
- **If you have a specific dependent relative (aged 19 or over but under 23) who is not a "dependent" relative, you are eligible for a graduated deduction, so please report your income. (Please check the table on the right and register. If this does not apply to you, there is no need to register).**
- **If the income of a dependent relative (who you support) who died in the current year is 580,000 yen or less, you are eligible for the deduction, so please do not make any changes.**
- **If your dependent has gotten a job, gotten married, or is no longer a dependent, change the selection for "Are you a tax dependent?" to "Not dependent”.**
- **Please only delete if you made a mistake in registering or registered as a test.**

【特定親族特別控除対象要件表】

	親族等の合計所得金額	控除額		【参考】給与所得だけの場合の配偶者の給与等の収入金額
		所得税	住民税	
扶養控除	58万円以下	63万円	45万円	1,230,000円以下
特定親族特別控除	58万円超 85万円以下	63万円	45万円	1,230,000円超 1,500,000円以下
	85万円超 90万円以下	61万円		1,500,000円超 1,550,000円以下
	90万円超 95万円以下	51万円		1,550,000円超 1,600,000円以下
	95万円超 100万円以下	41万円		1,600,000円超 1,650,000円以下
	100万円超 105万円以下	31万円		1,650,000円超 1,700,000円以下
	105万円超 110万円以下	21万円		1,700,000円超 1,750,000円以下
	110万円超 115万円以下	11万円		1,750,000円超 1,800,000円以下
	115万円超 120万円以下	6万円		1,800,000円超 1,850,000円以下
	120万円超 123万円以下	3万円		1,850,000円超 1,880,000円以下
	123万円超	対象外		1,880,000円超

① 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".

【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.

Step 4: Correct your dependent relative’s address

Please check and enter the "Address Information" for the dependent relative in question.

① If you wish to make a correction, please enter the date of change in the "Date of Change" field.

> If you are unsure of the "Date of Change," please enter the date of your declaration.

② If you are "living together", you do not need to register your address details. If you are not "living together", please enter your address details.

③ When entering an address, you can search by postal code (without hyphens) using "Search address by postal code".

④ Please check the search results and enter the address and below.

> If you are living separately (outside Japan), you cannot search by postal code.

[Residence confirmation]

Living together	There is no need to enter an address.
Separated (domestic)	Please enter the residential address of your dependent relative。
Separated (abroad)	If your dependents live outside of Japan, please enter the name of their country in the prefecture field and details of their city, ward, town, or village.

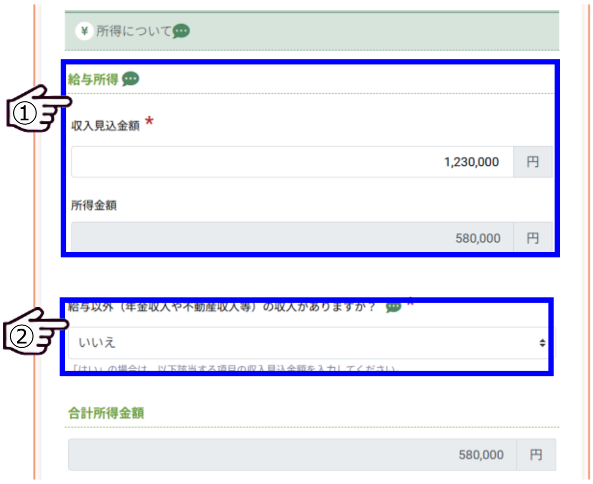
Step 5: Correct your dependent relative’s income

Enter your target dependent relative’s income.

If the list shows Not entered, enter the expected income amount.

① Check the **expected** employment income. Enter your dependent relative’s expected employment income to be paid from January to December, and the income amount is automatically calculated.

② If your spouse has income other than employment income, enter the income and expenses in the applicable items.



As a result of the calculation, the amount of income from salary alone is

If your income is over 1,230,001 yen (over 580,000 yen), you cannot claim the dependent deduction. However, if you have a specific dependent (aged 19 to 23), you can claim the deduction in stages.

For "salary income," "pension income for those aged 65 or over," "pension income for those under 65," and "retirement income," income is calculated automatically using the year-end adjustment formula.

If you have income other than your salary, you will need to file a tax return. Please check with your local tax office.

	親族等の合計所得金額	控除額		【参考】給与所得だけの場合の配偶者の給与等の収入金額
		所得税	住民税	
扶養控除	58万円以下	63万円	45万円	1,230,000円以下
特定親族特別控除	58万円超 85万円以下	63万円	45万円	1,230,000円超 1,500,000円以下
	85万円超 90万円以下	61万円		1,500,000円超 1,550,000円以下
	90万円超 95万円以下	51万円		1,550,000円超 1,600,000円以下
	95万円超 100万円以下	41万円		1,600,000円超 1,650,000円以下
	100万円超 105万円以下	31万円		1,650,000円超 1,700,000円以下
	105万円超 110万円以下	21万円		1,700,000円超 1,750,000円以下
	110万円超 115万円以下	11万円		1,750,000円超 1,800,000円以下
	115万円超 120万円以下	6万円		1,800,000円超 1,850,000円以下
	120万円超 123万円以下	3万円		1,850,000円超 1,880,000円以下
	123万円超	対象外		1,880,000円超

③ How to calculate the income

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

④ If you have received retirement benefits, you can also enter the amount of retirement income.

If the total amount of income is 580,000 yen or less, it is eligible for the Exemption of Amount of Income Adjustment. If the total amount of income is 580,001 yen or more, it is not eligible for the deduction; so please check.

Step 6: Correct your dependent relative’s disability

Please check and enter the "Disability" information for your dependent relatives.

① To the question "Do you have a disability certificate?", please select "No," "General disability," or "Special disability”.

If you have multiple disabilities, please select the most serious disability and enter it in the details. Please enter other disabilities in the comments section.

② If you wish to make a correction, please enter the date of change in the "Date of Change" field.

If you are unsure of the "Date of Change," please enter the date of your declaration.

Step 7: Add a dependent relative

① To add a dependent relative, click the Add dependent relatives button.

For the dependent relative to be added, enter the following:
[Personal information]
[Address]
[Income]
[Disability]
If you have more than one dependent relative, enter the above information for each relative.

1-9 About Exemption of Amount of Income Adjustment

If your salary income exceeds 8.5 million yen, and if the following applies to a relative who is "supported" by another income earner, You may be eligible for an "income adjustment deduction".

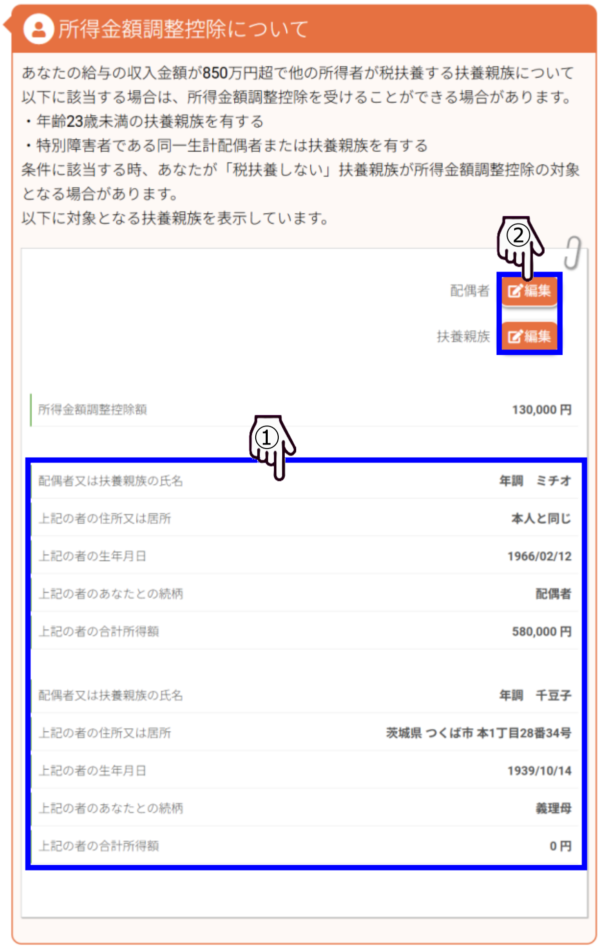
The dependent relative you are not supporting is under the age of 23.

If the dependent relative you are not supporting has a special disability, The income of the "non-supporting" dependent relative is 580,000 yen or less.

The relevant relatives are displayed for the dependent relatives who are "supported".

Step 1: Spouse/Dependent relative confirmation screen

By answering the questions about your spouse and dependents, you will be able to view the relatives who qualify for the income adjustment deduction.



① Displays relatives who qualify for spouse deduction, special spouse deduction, or income adjustment deduction.

② If you wish to correct the displayed information for your spouse or dependents, click the respective "Edit" button and make the corrections under "About your spouse" or "About your dependents".

Dependents who you do not claim as "tax dependents" can also be exempted if they meet certain conditions.

For specific dependent relatives (aged 19 to 23), deductions are available in stages. Please also check the income amount for specific relatives who are not "dependents".

1-10 Spouse/Dependent Relative Confirmation

The answers you provided to questions about your spouse and dependents are displayed. Please confirm that the information you entered is correct.

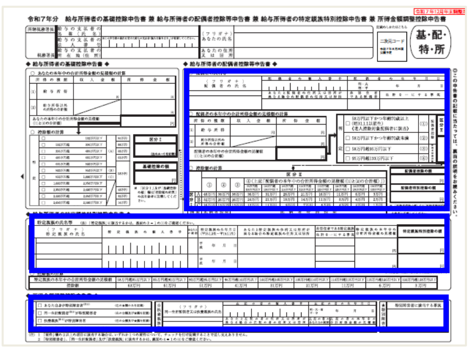
Step 1: Spouse/Dependent relative confirmation screen

① If you want to make corrections, click "Edit" and the input screen will appear. Check the displayed information and enter it.

② If there are no problems with the displayed information, click "Save and Next" and answer the questions about insurance premium deductions.

"About your own expected income" will show the number of people eligible for income adjustment deductions and the amount of the deduction.

The answers in the red boxes regarding spouse and dependents on the "Declaration of Dependent Deductions, etc. (Changes) for Salary Earners" and "Declaration of Basic Deductions, Spouse Deductions, etc., and Income Adjustment Deduction for Salary Earners" will be completed.



The preparation of the "Dependent Deduction etc. (Change) Declaration Form" and "Salaried Employer's Basic Deduction Declaration, Spouse Deduction Declaration, Special Deduction for Specified Relatives Declaration, and Income Adjustment Deduction Declaration Form" has been completed.

1-11 About Your Life Insurance Payments

Please check the "general life insurance," "nursing care medical insurance," and "individual pension insurance" that you pay for yourself. If you are not enrolled in any insurance, select "I do not file," and you will move on to the question about special deductions for housing loans, etc.
Please refer to the "Insurance Premium Deduction Certificate" sent to you by your insurance company.
You cannot claim deductions through the "Insurance Premium Deduction Notice".

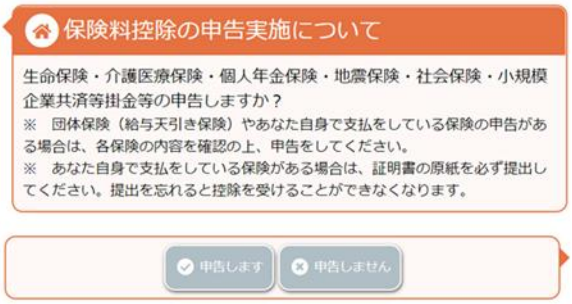
Step 1: Check the initial display of the life insurance

Check whether you have claimed insurance premium deductions.

① If you do not have a certificate to qualify for insurance premium deductions for life insurance, earthquake insurance, old long-term property insurance, etc., please select "Do not file".

② If you have a certificate for insurance premium deductions for life insurance, earthquake insurance, old long-term property insurance, etc., please select "I will declare it".

If your data is registered, such as "pre-registered for group insurance," "digital data imported," or "imported via My Number Portal," you will not be able to file even if you select "Do not file." In that case, please check the details before filing.



Step 2: About life insurance payment

This page displays a list of currently registered life insurance policies.

① If you do not pay any insurance premiums yourself, please click "No”.

② If you have paid your own insurance premiums, please click "Yes”.

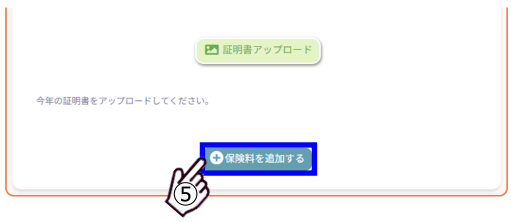
Life insurance includes general life insurance, nursing care medical insurance, and individual pension insurance.

③ Displays details of insurance premium deductions. For group insurance, you cannot edit or delete.

④ In the case of "Electronic Data Import" and "My Number Portal Linkage", you can "Delete".

Electronic data and My Number Portal linked data cannot be edited. If you wish to make corrections, please "delete" the data and then re-import it.

⑤ If you want to add a new insurance premium deduction item, click "Add insurance premium" to add the item.



⑥ If you have claimed insurance premium deductions in the previous year, the details of your insurance premium certificate will be displayed. Please check the details and enter the amount of insurance premiums you paid.

For insurance premiums entered in the previous year, the details will be displayed as is. (no corrections can be made)
If you want to make corrections, delete it and re-enter it.

The insurance premium to be paid is displayed as "0 yen”. Please enter the amount.

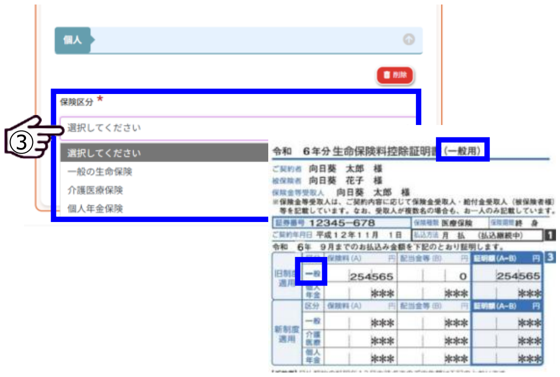
Step 3: Correct the life insurance information

① If you wish to change the details of your registered life insurance, click the "↓" icon to the right of the insurance company name.

② Please display the insurance details you have entered and enter them.

③ Please check your insurance classification from the certificate you have.

Check "General life insurance," "Long-term care medical insurance," and "Individual pension insurance," then select the appropriate option.



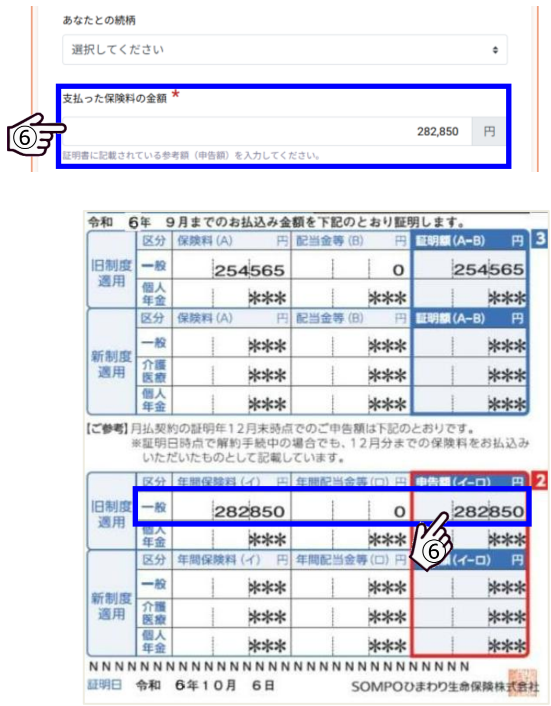
④ Verify the old/new classification using the certificate at hand.
‘Old system applicable’ or ‘New system applicable’ refers to whichever indicates the payment amount.

In the sample, the amount is listed in the "old system applicable" column, so "old system applicable" applies.

⑤ Please check the name of the insurance company on your certificate.

> For "Name of Insurance Company, etc.", after you enter some information, candidate company names will be displayed. Please select a company name from the displayed list.
>
> You can also enter the candidate companies without selecting them.

⑥ Please enter the amount you plan to pay as of the end of December on your "Insurance Premium Deduction Certificate" in the "Amount of Insurance Premium Paid" field using the certificate you have on hand.



> **⚠ Please be sure to enter the amount due as of the end of December.**
>
> **⚠ A single insurance premium deduction certificate may contain details for "general life insurance," "long-term care medical insurance," and "individual pension insurance. When entering information, please enter the insurance premium deduction according to each detail.**
>
> **⚠ Pre-enrolled group life insurance policies that are payroll deducted cannot be modified.**
>
> **⚠ For insurance premiums that have been linked to My Number Portal or imported as electronic data, you cannot modify details such as the amount. If there are any corrections to be made, please delete them and import them again.**

Step 4: Upload the certificate from your computer after adding/correcting the premiums

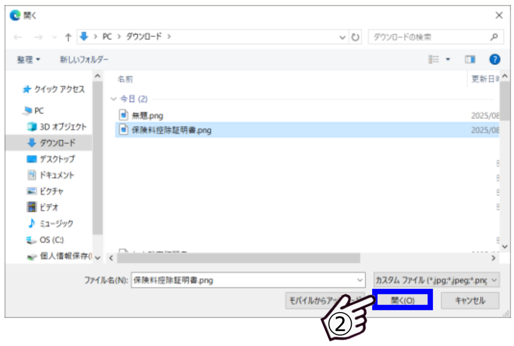
After entering the details of the insurance premium deduction certificate, you can upload the certificate. However, even if uploaded, the original certificate must still be submitted. Please submit the original certificate to the company.

① Click the "Upload Certificate" button.

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

② Select the certificate to upload from the destination folder on your computer and click "Open" to display the selected certificate.

> **Please upload a photo of the certificate for each premium you enter.**
>
> **If one certificate lists multiple applicable categories, please upload a certificate for each category (upload the same certificate in two places).**

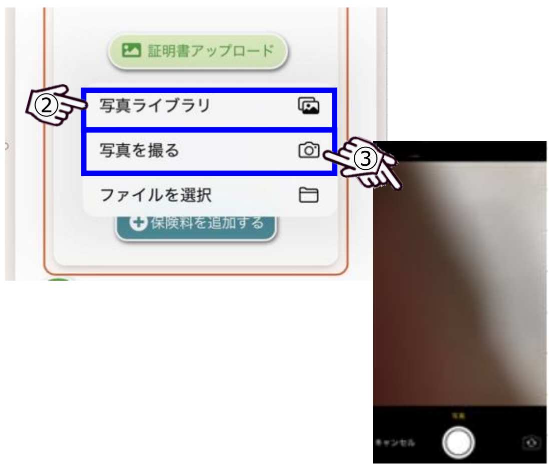


Step 5: Upload the certificate from your smartphone after adding/correcting the premiums

① Tap the "Upload Certificate" button.

② To select a certificate saved as a photo, select Photo Library, select a certificate and then save it.

③ To take a photo right then, select Take Photo to start the camera.



④ Photograph the certificate.

⑤ Select Use Photo to upload the photo.

If you think it was photographed badly, select Retake to photograph it again.

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

⑥ If you have a photo taken in advance, select Photo Library and choose the photo to be uploaded.

⑦ Select the photo you have taken and tap Done to upload the selected photo.

⑧ Check the selected photo and if there 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 6: 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.

1-12 About Your Earthquake Insurance Payment

Enter the earthquake insurance and former long-term casualty insurance you are paying for.
You may receive one certificate including both the earthquake insurance and former long-term casualty insurance. In this case, enter the larger deductible amount to take your deduction.
Refer to the premium deduction certificate sent by the insurance company.

Step 1: Check the initial display of the earthquake insurance

The procedure is the same as for life insurance premium deductions.

Step 2: Add an earthquake insurance policy

The procedure is the same as for life insurance premium deductions.
Earthquake insurance deductions apply to "earthquake insurance" and "old long-term property insurance".

Step 3: Correct the earthquake insurance information

The procedure is the same as for life insurance premium deductions.

Step 4: A certificate including both the earthquake insurance and former long-term casualty insurance

① If the certificate includes the payment amount for the earthquake insurance and former long-term casualty insurance, enter the larger deductible amount.

You cannot take deductions for both the earthquake insurance and former long-term casualty insurance. (If the certificate numbers are the same, enter the larger deductible amount.)

Earthquake insurance premium deduction

Premium subject to earthquake insurance premium deduction	Income deduction
50,000 yen or less	Premium amount subject to earthquake insurance premium
50,001 yen or more	50,000 yen

Former long-term casualty insurance premium deduction

Premium paid	Income deduction
10,000 yen or less	Premium paid
10,001 yen to 20,000 yen	Premium paid × 1/2 + 5,000 yen
20,001 yen or more	15,000 yen

In the sample certificate, applying the calculation formula, the deduction amount is as follows:

Deduction for earthquake insurance premiums: 20,000 yen
Deduction for former long-term casualty insurance premiums: 15,000 yen

Enter the larger deductible amount of the **Earthquake insurance premium deduction** to take the deduction.

1-13 About Social Insurance Premiums and Small Business Mutual Aid Contributions

Enter the National Pension (social insurance premiums), Defined Contribution Plans such as iDeCo, Mentally Retarded Persons Mutual Aid Programs, etc.
Refer to the premium deduction certificate sent by the insurance company.
However, for the National Health Insurance and Advanced Elderly Medical Service System (Long-term care insurance), no certificate needs to be submitted.

Step 1: Check the initial display of the social insurance premiums and small business mutual aid contributions

The procedure is the same as for life insurance premium deductions.

Step 2: Addition of social insurance premiums and small business mutual aid contributions

The procedure is the same as for life insurance premium deductions.

Social insurance includes the National Pension, National Pension Fund, Medical Care System for the Elderly, National Health Insurance, Nursing Care Insurance, and Other (Voluntary Continuation, Mutual Aid Society, etc.).

Small business mutual aid premiums include "premiums for mutual aid contracts with the Japan Small & Medium Enterprise Agency," "premiums for individual pension subscribers under the Defined Contribution Pension Act," and "premiums for contracts related to the mutual aid system for the support of the physically and mentally disabled".

Step 3: Correct the social insurance premiums and small business mutual aid contributions

The procedure is the same as for life insurance premium deductions.

Nursing care insurance is a type of insurance that you can join as an insured person when you turn 40 years old.
Unlike "long-term care medical insurance," which is paid to an insurance company, this insurance is under the jurisdiction of the Ministry of Health, Labour and Welfare.

There is no need to submit a certificate for the "Long-Term Care Insurance System for the Elderly" and "National Health Insurance”.

1-14 Checking Insurance Premium Deduction

The answers to the questions about insurance premium deduction are displayed. Please confirm the information you entered.

Step 1: Confirm insurance premium deduction

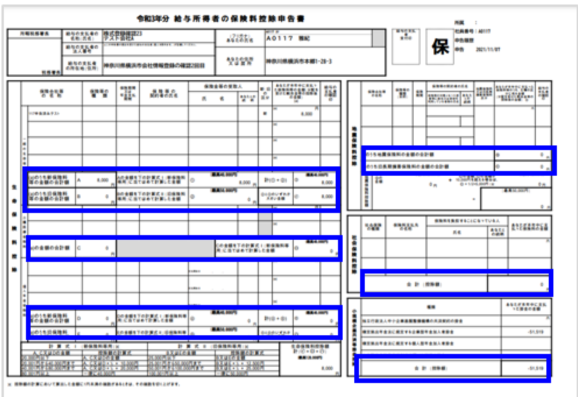
① To correct the information, click Edit to display the entry screen. Check the content and enter the correct information.

② If the information is correct, click Save and Next; then answer the questions about the special credit for loans, etc. related to a dwelling.

③ The paid insurance premiums and deduction amount of life insurance deduction, earthquake insurance deduction, social insurance deduction, and small business mutual aid premium deduction are calculated.

⚠ You have answered the questions in the Application for Deduction for Insurance Premiums for Employment Income Earner.

⚠ The paid insurance premiums and deduction amount are automatically calculated. You do not need to calculate them.



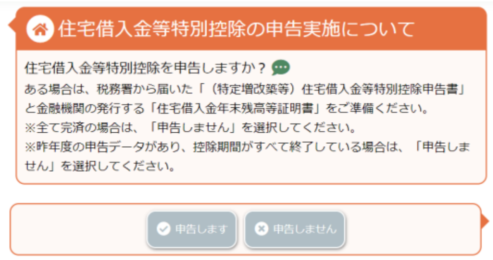
1-15 About Filing Special Credit for Loans, etc. related to a dwelling

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: Check your special credit for loans, etc. related to a dwelling

① If you wish to claim the housing deduction, click "Declare" to display the housing deduction entry screen.

② If you do not wish to claim the home tax deduction, click "I do not file a tax return" to move on to the next question.



Step 2: Check the initial display for the special credit for loans, etc. related to a dwelling

① If you are eligible for the housing deduction, click "Yes" to display the housing deduction entry screen.

② If you do not wish to receive the housing deduction, click "No" to move on to the next question.

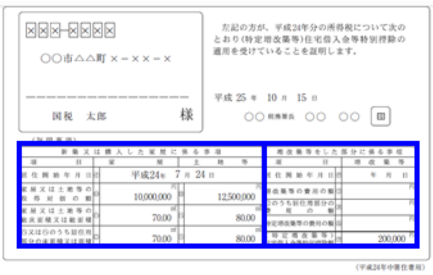
⚠There are three types of deductions in the special deduction declaration form for housing loans, etc.
You can receive it.

"Matters related to newly built or purchased houses"

"Matters related to areas that have been expanded or remodeled"

Matters relating to newly built or purchased houses (duplicate application)

There may be two declaration forms or forms written on top of each other. Please check before entering.



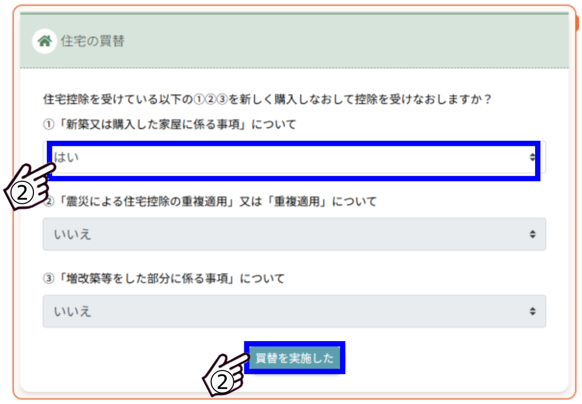
Please check the information in the blue box on the certificate.

Step 3: Confirmation of housing replacement

① If you have claimed a housing deduction, questions confirming the replacement of your residence will be displayed.

- When using “eNEN” for the first time, the questions will not be displayed.
- Please answer if you are newly claiming the housing allowance.
- If you have not replaced it, please proceed by selecting “No”.

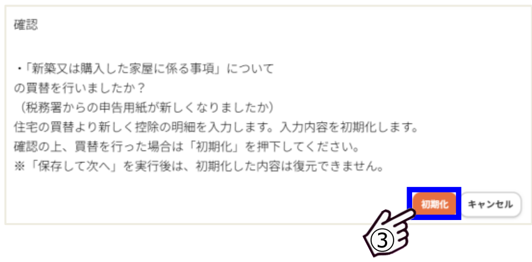
② If you have carried out a replacement, please select “Yes”.



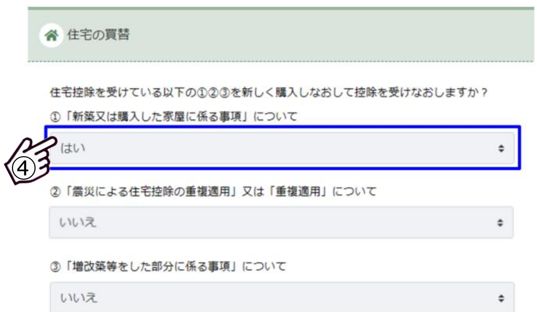
- If any of the questions are changed to "Yes," the subsequent questions will be hidden. If you change the answer back to "No" or reset the answers, the question will be displayed again.

③ A confirmation message will appear. After verifying the displayed content, please initialise.

The previous declaration will be reset, and you will be able to enter a new declaration.



④ Once reset, the declaration content cannot be restored. Should you have reset it by mistake, please re-enter the information.



- The initialised items will now be available for input.

Step 4: Enter the information on your special credit for loans, etc. related to a

Check the deduction limit and enter the information.

① Amount of the special credit for loans, etc. related to a dwelling (specific additions or improvement, etc.)

② (Reference) Amount of the special credit for loans for the first year of application

If there are two certificates, please enter the combined value for each corresponding item.

Example: If there are two forms for the Application for Special Credit for Loans, etc. related to a dwelling (specific additions or improvement, etc.), enter the total value of ① in ①.

Please verify the certificate sent by the relevant tax office and confirm the category for which the deduction applies.

Please enter "Yes" for the applicable item.

① Regarding ‘Matters pertaining to newly constructed or purchased dwellings’,

Please change ‘No’ to ‘Yes’.

② Please change "No" to "Yes" in "Matters relating to duplicate application of the housing deduction due to earthquake disaster" or "duplicate application" (new construction/duplicate).

Duplicate application applies to those who have two copies of the certificate on hand or those who are listed as being eligible for duplicate application.

③ ‘Matters pertaining to sections subject to extension, alteration, or other construction works’, Please change ‘No’ to ‘Yes’.

④ Please select the type of certificate: either “Old Format”, “New Format 1”, or “New Format 2”.

Old style : （ヲ）(Specific extension and renovation, etc.) Special deduction amount for housing loans, etc.

New style: (Reference) Deduction amount for the first year of application

New Format 2: Year-End Balance of Housing Loans, etc.

⚠ Please check your own declaration form and select the relevant certificate name.

⑤ Check (Era) 〇 For year round residents described in the lower part of the Application for Special Credit for Loans, etc. related to a dwelling.

［Choice］

(Year) For residents during the year

(Year) For residents during the year・Certified housing

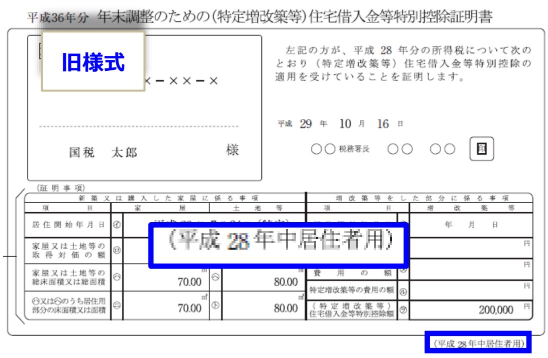
(Year) For residents during the year・For reacquisition following disaster

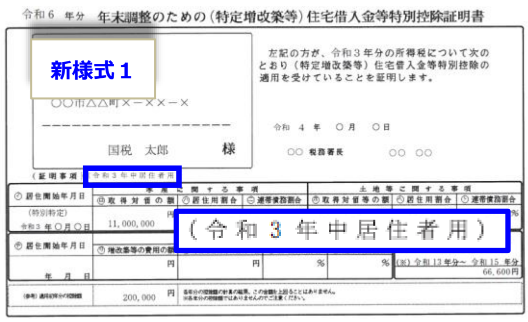
(Year) For residents during the year・For special residential housing

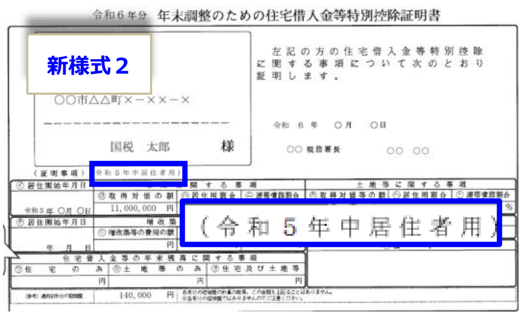
(Year) For Occupants in Year 〇・For Certified Housing, etc.

(Year) For Occupants in Year 〇・For Certified Housing, etc. (Special Certified Housing, etc.)

(Year) For Occupants in Year 〇・For Post-Disaster Reacquisition, etc. (Special Residential Housing) (Year) For occupants during the year; for earthquake disaster reacquisition, etc.

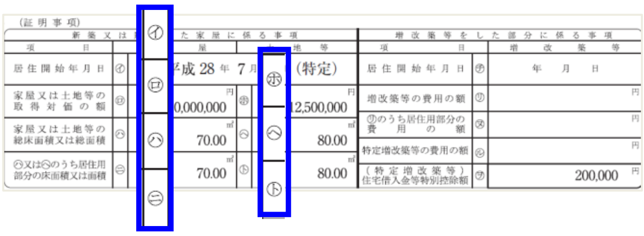






The above is a sample. Please verify the details stated on your own tax deduction certificate.

⑥ Enter the information from (イ) to (ト) of Matters relating to newly built or purchased houses in the Special deduction report for housing loans.



The start date of residence may be described in two lines.
In this case, enter the upper one first.

If you answer YES to the question, Is the starting date of residence described in two lines, the input box for the lower one of the Matters relating to newly built or purchased houses is displayed. In this case, enter both lines.

Example: Start date of residence described in two lines (upper/lower)
Amount described in two lines (upper/lower)

You can take two types of deduction, but only one declaration form has been sent from the tax office. Please enter after verification.

⑦ If there is a joint debtor for housing deduction, enter “Yes” for the question “Is there solidarity debtor?” and then register the information on the debtor.

> By entering the ‘Joint Debtor Information’ and ‘Joint Debtor Share’, your own year-end balance will be calculated.
>
> If there are multiple joint obligors, register all of them.

[About the Proportional rate]

Home apportionment rate:

Enter the Joint obligor's apportionment ratio for the building.

Land apportionment rate:

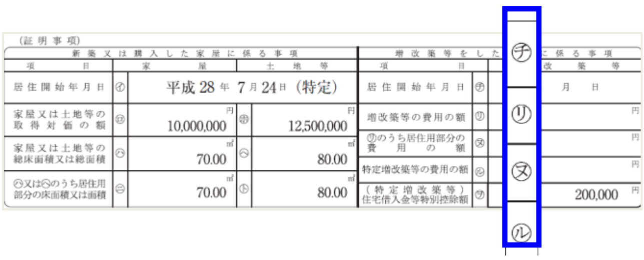
Enter the Joint obligor's apportionment ratio for the land.

Proportionate rate of housing and land:

Enter the Joint obligor's apportionment ratio for the total of the building and the land.

> **Enter "0%" for items with no apportionment ratio.**

⑧ Enter the information from（チ）to（ル）of the Matters relating to parts that have been expanded or reconstructed in the Application for Special Credit for Loans, etc. related to a dwelling. (For normal extension and renovation, enter the Newly built or purchased box.)



If (リ) Expenses for renovations are described in two lines, enter the value of the upper row in the Normal extension and renovation (Barrier-free /Energy saving repair work) box. Enter the value of the lower row in the Elderly people residing and specific heat insulation improvement work box.

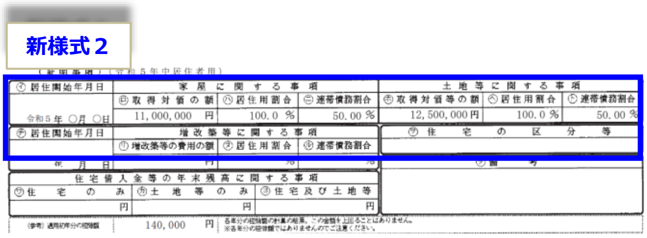
If the Amount of expenses for the residential part of (ヌ) and (リ) are described in two lines, enter them as in (リ).

If the amount in (リ) is described in two lines, then the amount in (ヌ) is also displayed in two lines as well.

If (リ) and (ヌ) are not described in two lines, enter the value in the Normal extension and renovation (Barrier-free /Energy saving repair work) box. Enter 0 yen in the Elderly people residing and specific heat insulation improvement work box.

⑨ If there is a joint obligor for the housing, refer to ⑦ and enter the information about the obligor.

⑩ Please select after confirming the housing deduction certificate from the competent tax office for either: 「New Form 1: (Reference) Deduction Amount for the First Year of Application」 or 「New Form 2: Year-End Balance of Housing Loans, etc.」

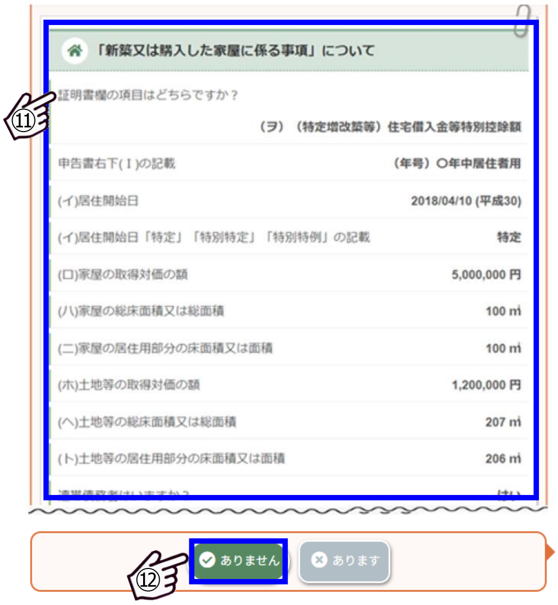


In the new form, it is not necessary to register the details of the joint debtor. This is because his/her percentage of the equity interest in (ハ) (ニ) (ヘ) (ト) is shown on the certificate.

⑪ If you filed for the previous year's housing deduction via “eNEN”, the details of the housing deduction certificate will be displayed by default.

> Details are displayed as carried over from the previous year. These details cannot be amended. Should any amendments be required, please contact the administration department.

⑫ If the information is correct, click NO to display the housing loan entry screen.



Step 5: Upload the Application for Special Credit for Loans, etc. related to a dwelling from your computer

After completing the Special Deduction for Housing Loans Declaration Form, you may upload the declaration form. However,Even if you upload the document, you must still submit the original copy of the ‘Special Tax Deduction Declaration Form for Housing Loans’.

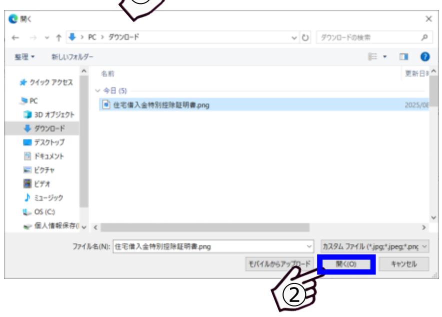
Please be sure to submit your tax return.

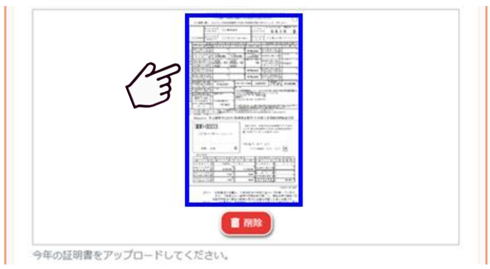
① Click Upload Certificate.

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

② From the destination folder, select a form to be uploaded, and then click Open to display it.

> **To take the duplicate deduction, upload the photo for each entry.**





1-16 About Your Housing Loans

Please enter the year-end balance of your loan (at the time of the year-end adjustment for the current year). If you have a joint debtor, you will need to register details such as the joint debtor's apportionment rate, and we will calculate your own year-end balance of your loan.

(When a house or land is purchased with joint and several liability)

Step 1: Check the initial display of your housing loans

① If you are eligible for the housing deduction, please register your mortgage balance. The details entry screen will be displayed. The answer to the question will be displayed as "Yes".

> If you are claiming the housing deduction, be sure to register your mortgage balance.

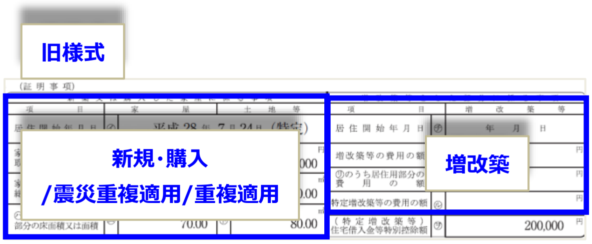
② If you filed your housing deduction claim for the previous year using eNEN, details of your mortgage balance will be displayed initially.

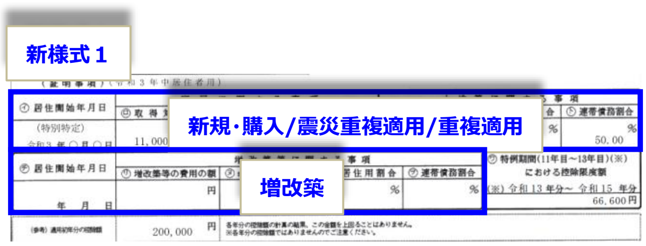
> The year-end balance will be displayed as "0" yen (this is because the year-end balance fluctuates each year depending on monthly repayments).

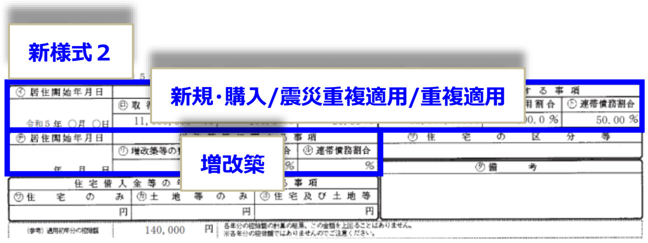
Step 2: Describe your housing loan information

① Please check the loan category of the borrowing from the balance certificate and select it.

[Options]
1) New construction/purchase
2) Earthquake disaster overlap application
3) Renovation and expansion







② Please select the loan category. If there are joint debtors, please select "Joint debt balance.

③ Please check the "Breakdown of housing loans, etc." on your year-end balance certificate and select the category.

[Choices]

1) Residential only
2) Land Only
3) Housing and land, etc.
4) Regular renovation/barrier-free/ Energy-saving renovation work
5) Housing for the elderly and specific insulation improvement work

If you are renovating or expanding, please select "Regular renovation/barrier-free/energy-saving renovation work" or "Residential for elderly people, etc. and specific insulation renovation work.

④ Enter the current year end balance.

⑤ If you have borrowed from multiple financial institutions, please click the "Add Home Loan" button and enter the details of the balance certificate sent to you by each financial institution.

If you have a co-debtor, you can calculate your own year-end balance by registering the co-debtor's information.

Regarding the certificate of year-end balance, etc., the financial institution will send you a certificate from both the joint debtor and yourself. Please prepare your own certificate.

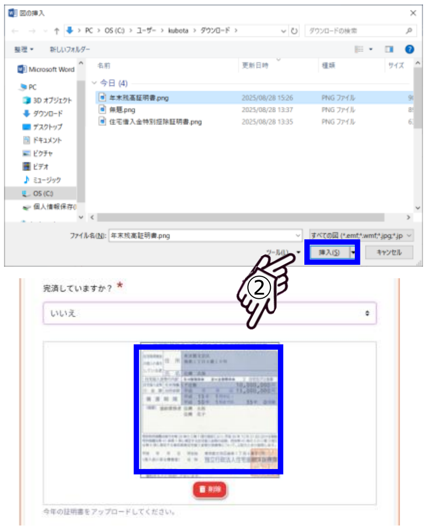
Step 3: Upload the year-end balance certificate from your computer

After entering the content of the certificate of year-end balance of debt for housing loans, you can upload the certificate.
However, after uploading it, you need to submit the original certificate. Remember to submit it.

① Click Upload Certificate.

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

② From the destination folder, select a form to be uploaded, and then click Open to display it.



If you have received balance statements from multiple financial institutions, upload them for each financial institution.

If you uploaded it in PDF format, you cannot confirm the certificate. Uploading photographed images is recommended for certificates.

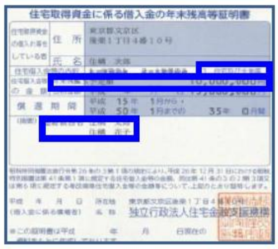
Step 4: Notes on uploading declaration forms/balance statements

Please be sure to take a photo of each one, save it, and upload it.

Please observe the following precautions before taking photos.

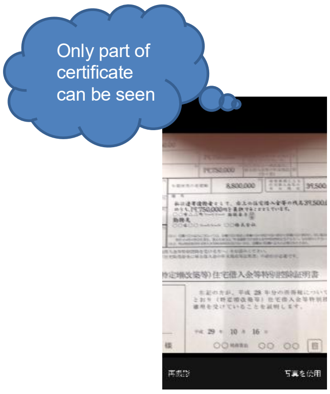
Files that can be uploaded are "photo" and "PDF" files.

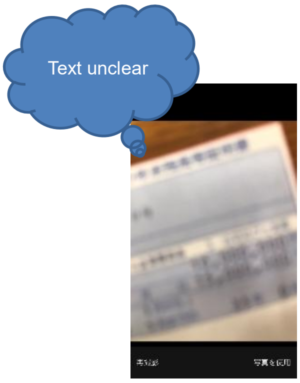
The file size is limited to 5MB.

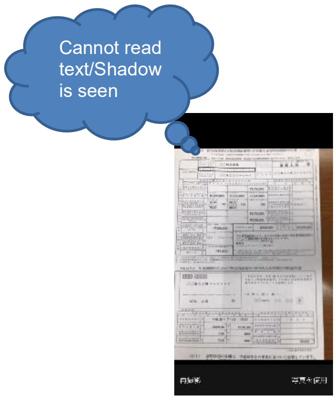


① Please make sure that you can identify the "Details of Housing Loan etc." and "Year-end Balance" on the balance certificate, as well as the "Details of Housing Loan etc. Special Deduction Certificate" for the special deduction for housing loans, etc. in the photograph you have taken. If you cannot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

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


Only part of
certificate
can be seen


Text unclear


Cannot read
text/Shadow
is seen

1-17 Checking Your Housing Deduction

The answers to the questions about the special deduction for housing loans, etc. are displayed. Confirm the content.

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

① To correct the information, click “Edit” to display the entry screen. Check the content and enter the correct information.
If the information is correct, click Start declaration to finish answering all the questions.

The question "Housing replacement" will not be displayed for first-time filers.

The amount of the special credit for loans, etc. related to a dwelling is automatically calculated if you register “About filing special credit for loans, etc. related to a dwelling” and “Housing loan information.”

For refinancing, only the first time is automatically calculated. For the second and subsequent times, calculate it yourself.

There are three categories: Manually, Electronic and Mynapo.
Electronic refers to cases of electronic data you have imported yourself, and Mynapo refers to cases of Mynaportal linkage

Step 2: Change your dependents for the next year

When all questions have been answered, click Start declaration to submit the Application for (Change in) Exemption for Dependents for the next year.

① Regarding the next year's dependent deduction (change) declaration form, if there are any changes to your dependents, please click the "Changes next year" button.

If there are no changes to your dependents, click the "No changes next year" button to complete your tax return for the following year.

② If you select "Changes next year," you will be asked to answer questions related to dependent deductions for the following year.
By answering the questions "Regarding the individual" and "Regarding dependents," you will complete the submission of the following year's dependent deduction (change) declaration form.

③ If you select "No changes next year," the declaration of dependent deductions, etc. (changes) for the current and next year will be completed.

If you need to submit a certificate, please print out the "Attachment Sheet" and submit it with the certificate attached.
Please follow the instructions of your company's administrative department regarding how to submit the form.

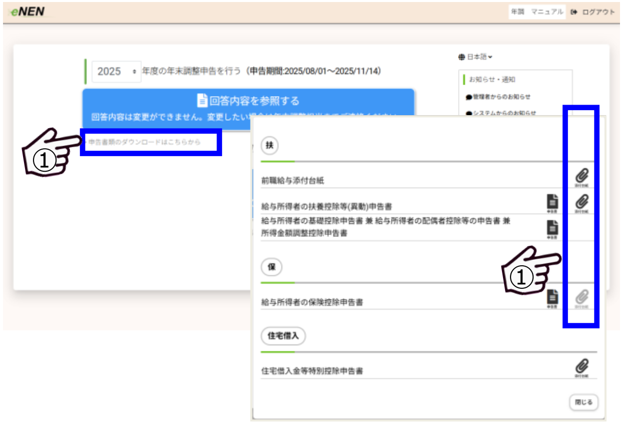
1-18 Submitting Your Certificates

Once you have answered all the questions, you will be able to print the certificate attachment sheet. Please be sure to submit the certificate documents. Please follow the company's instructions for where to submit them.

Step 1: Print the attached backing sheet

If you need to submit a certificate, you can print an attachment sheet for submitting the certificate.

① On the tax return home page, click "Download tax return documents here" and use the paperclip to print the attachment form.



Step 2: Attach the certificate to the enclosed backing sheet.

Print the attached sheets and attach the certificates to each sheet. Please attach the certificates so that the name and the content printed on the attached sheet are visible.

[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 ensure the family relationship certificate clearly indicates your relationship to the individual. (For example, by placing a circle around the section stating the relationship.)**

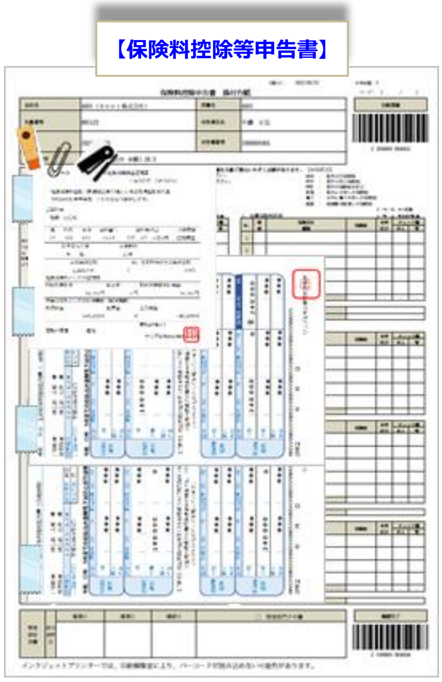
② Please attach a copy of the disability certificate for each person.

③ If you are a student working at the company, 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.

⚠ 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.

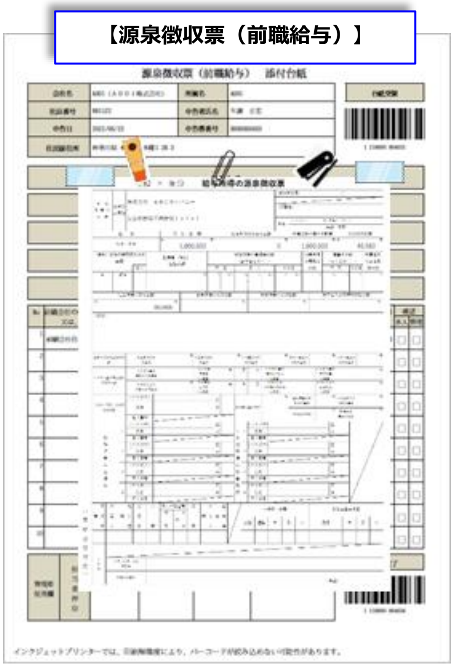
⚠ If you have a co-debtor, make sure the return is your own.

⚠ 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.



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.

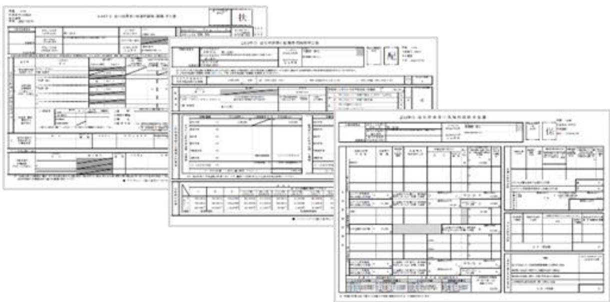
1-19 Completing your Declaration

If you have answered all the questions, your declaration is complete.

Step 1: Check the content of your declaration

① After completing the declaration, the menu screen will be displayed. Click "View answers" to view the answers you have written to each question.

② Click “Download declaration documents here” to print the attachment sheets for submitting certificates and the declaration forms.



Step 2: Check the previous declarations

① By switching years, you can view the details of tax returns you have submitted in the past.

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)
October 13, 2021	Nishimoto	Version 1.2 (Correct the password contents)
September 05, 2022	Yamasaki	Version 1.3 (FY2022 version upgrade)
November 4, 2022	Nishimoto	Version 1.4 (Corrected the item number of the image of the housing deduction)
September 4, 2023	Nishimoto	Version 1.5 (FY2023 version upgrade)
September 22, 2023	Nishimoto	Version1.6 (Corrections due to password policy changes)
September 2, 2024	Yamasaki	Version 1.7 (FY2024 version upgrade)
September 18, 2025	Morioka	Version 2.0 (FY2025 version upgrade)