2 申告所得税 Self-assessment Income Tax

統計表を見る方のために

For the people who use the statistical table

1 利用上の注意 Notes on use

この章は、平成29年1月1日から12月31日までの間の所得について、平成30年3月31日までに申告又は処理(更正、決定等)した者の6月30日現在の課税の事績を、全数調査の方法で調査・集計したものである。したがって、給与所得者等で源泉徴収による納税額があっても確定申告等を要しない者は、調査の対象から除かれている。

This section shows the statistics of taxation for the income earned between January 1 and December 31 in 2017 as of June 30, 2018, with respect to persons who filed final returns or whose cases processed (correction or determination) were completed by March 31. Figures were surveyed and computed based on the method of complete survey.

Therefore, the people who do not need to file final returns after the payment through withholding system are not subject to the survey.

2 人員の集計方法について Aggregation of number of taxpayers

「2-1 課 税 状 況」及び「2-2 所得階級別人員」 "2-1 Statistics of Taxation" and "2-2 Number of Taxpayers by Income Range"

所得者区分 Type of income earners	所得者の定義 Definition of income earners	
事業所得者	各種所得の金額のうち事業所得の金額が他の各種所得の金額の合 <u>計額より大きい者</u> を掲げた。	
Operating income earners	Income earners whose operating income is larger than the total of all other income.	
その他所得者	各種の所得を有する者で、事業所得者以外の者を掲げた。	
Other income earners	Income earners not classified as operating income earners.	
不動産所得者	その他所得者で、利子所得、配当所得、給与所得、退職所得、山林所得、譲渡所得、一時所得、雑所得 の金額のいずれよりも不動産所得の金額の方が大きい者を掲げた。	
Real estate income earners	Other income earners whose real estate income is larger than any one of the following: interest income, dividend income, employment income, retirement income, timber income, capital gains, occasional income, and miscellaneous income.	
給与所得者	その他所得者で、利子所得、配当所得、不動産所得、退職所得、山林所得、譲渡所得、一時所得、雑所 得の金額のいずれよりも給与所得の金額の方が大きい者を掲げた。	
Employment income earners	Other income earners whose employment income is larger than any one of the following: interest income, dividend income, real estate income, retirement income, timber income, capital gains, occasional income, and miscellaneous income.	
維所得者	その他所得者で、利子所得、配当所得、不動産所得、給与所得、退職所得、山林所得、譲渡所得、一時 所得の金額のいずれよりも雑所得の金額の方が大きい者を掲げた。	
Miscellaneous income earners	Other income earners whose miscellaneous income is larger than any one of the following: interest income, dividend income, real estate income, employment income, retirement income, timber income, capital gains, and occasional income.	
他の区分に該当しない所得者	その他所得者のうち、不動産所得者、給与所得者、雑所得者以外の者を掲げた。	
Income earners not otherwise classified	Other income earners not classified as real estate earners, employment income earners or miscellaneous income earners.	

(注) 上記の判定を行う場合の各種所得の金額について

- 1 各種所得の金額の計算上生じた損失額がある場合には、その損失額はないものとした。
- 2 総合課税の長期譲渡所得の金額又は一時所得の金額がある場合には、それぞれその金額の2分の1に相当する金額とした。
- 3 分離課税の譲渡所得の金額がある場合には、その金額から譲渡所得の特別控除額を控除した後の金額とした。

(Note) Computation of income for the purpose of the above classifications

- 1. No amount of loss has been considered for the purpose of computing each income.
- 2. Only 50% of long-term capital gains subject to comprehensive taxation or occasional income have been considered for the purpose of computing such gains or income.
- 3. Capital gains subject to separate taxation are considered after subtracting the special deduction applicable to such capital gains.

(2) 「2-3 所得種類別人員、所得金額」

"2-3 Number of income earners by Income Type, and Amount of Income"

	y Income Type, and Amount of Income" 主たるもの	従たるもの
所得区分	±756もの Main	
Type of income		Secondary
事業所得	営業等所得及び農業所得の人員の合計を掲げた。	各種所得金額を有する者を掲げた(主たるものに計上される
Operating income	Total number of business income earners and farm earner.	場合を除く。)。
営業等所得	各種所得の金額のうち営業等所得の金額が他の各種所得の金額の <u>いずれよりも大きい者</u> を掲げた。	Number of each type of income earner (except for
Business income	Number of income earners whose business income is the largest of all types of income.	those counted as "Main").
農業所得	各種所得の金額のうち農業所得の金額が他の各種所得の金額のいずれよりも大きい 者を掲げた。	
Farm income	Number of income earners whose farm income is the largest of all types of income.	
利子所得	各種所得の金額のうち利子所得の金額が他の各種所得の金額のいずれよりも大きい 者を掲げた。	
Interest income	Number of income earners whose interest income is the largest of all types of income.	
配当所得等	各種所得の金額のうち配当所得等の金額(申告分離課税を選択した上場株式等に係る配当所得及び平成28年分以降は特定公社債等の利子所得を含む。)が他の各種所得の金額のいずれよりも大きい者を掲げた。	
Dividend income, etc.	Number of income earners whose dividend income, etc. (including those arising from listed shares for which separate self-assessment taxation is elected and interest income from public and corporate bonds after 2016) is the largest of all types of income.	
不動産所得	各種所得の金額のうち不動産所得の金額が他の各種所得の金額のいずれよりも大きい者を掲げた。	
Real estate income	Number of income earners whose real estate income is the largest of all types of income.	
給与所得	各種所得の金額のうち給与所得の金額が他の各種所得の金額のいずれよりも大きい 者を掲げた。	
Employment income	Number of income earners whose employment income is the largest of all types of income. $% \label{eq:largest}$	
総合譲渡所得	各種所得の金額のうち総合譲渡所得の金額が他の各種所得の金額のいずれよりも大きい者を掲げた。	
Comprehensive capital gains	Number of income earners whose comprehensive capital gains is the largest of all types of income.	
一時所得	各種所得の金額のうち一時所得の金額が他の各種所得の金額のいずれよりも大きい 者を掲げた。	
Occasional income	Number of income earners whose occasional income is the largest of all types of income.	
維所得	各種所得の金額のうち雑所得の金額が他の各種所得の金額のいずれよりも大きい者、またはいずれにも該当しない者を掲げた。	
Miscellaneous income	Number of income earners whose miscellaneous income is the largest of all types of income, or those not classified as any other type of income earner.	
分離短期譲渡所得	各種所得の金額のうち分離短期譲渡所得の金額が他の各種所得の金額のいずれよりも大きい者を掲げた。	
Short-term separate capital gains	Number of income earners whose short-term separate capital gains is the largest of all types of income.	
分離長期譲渡所得	各種所得の金額のうち分離長期譲渡所得の金額が他の各種所得の金額のいずれより も大きい者を掲げた。	
Long-term separate capital gains	Number of income earners whose long-term separate capital gains is the largest of all types of income.	
株式等の譲渡所得等	各種所得の金額のうち株式等の譲渡所得等の金額が他の各種所得の金額のいずれよりも大きい者を掲げた。	
Capital gains of stocks, etc.	Number of income earners whose capital gains of stocks, etc. is the largest of all types of income.	
山林所得	各種所得の金額のうち山林所得の金額が他の各種所得の金額のいずれよりも大きい 者を掲げた。	
Timber income	Number of income earners whose timber income is the largest of all types of income.	
退職所得	各種所得の金額のうち退職所得の金額が他の各種所得の金額のいずれよりも大きい 者を掲げた。	
Retirement income	Number of income earners whose retirement income is the largest of all types of income.	

(3) 「具体例」

"Example"

本年分の各種所得の金額が、農業所得100万円、不動産所得80万円、給与所得50万円の場合

- ・ 2-1、2-2では、農業所得<不動産所得+給与所得が成立し、不動産所得者として計上される。
- ・ 2-3では、一番大きい所得が農業所得なので、農業所得は主たるものに計上され、不動産所得と給与所得はそれぞれ従たるものに計上される。
- ・ そのため、2-1、2-2と2-3では、人員の合計が異なる。

If a breakdown of a taxpayer's income is as follow; farm income 1,000,000 yen, real estate income 800,000 yen, salary income 500,000 yen.

- •In table 2-1 and 2-2, as farm income < real estate income + salary income, a taxpayer's overall income is classified as real estate income.
- ·In table 2·3, as farm income is highest, farm income is classified as "Main", and real estate income and salary income are classified as "Secondary" respectively.
- •Therefore, in 2-1, 2-2 and 2-3, the total number of taxpayers dose not accord.

3 申告所得税の税率等(課税所得金額又は課税退職所得金額に対して)(平成29年分) Rate of self-assessed income tax to taxable income or taxable retirement income (for 2017)

課税所得金額	税率	控 除 額
Amount of taxable income	Tax rate (%)	Amount of deduction (yen)
195 万円未満の場合 Under 1.95 million yen	5 %	0 円
330 " Under 3.3 million yen	10	97, 500
695 " Under 6.95 million yen	20	427, 500
900 " Under 9 million yen	23	636, 000
1, 800 " Under 18 million yen	33	1, 536, 000
4, 000 " Under 40 million yen	40	2, 796, 000
4,000 万円以上の場合 More than 40 million yen	45	4, 796, 000

- 4 申告所得税の主な諸控除等(平成29年分)
- (1) 所得控除

イ 基礎控除 ………………… 380,000円

 ロ 配偶者控除
 380,000円

 ただし、
 老人控除対象配偶者

 480,000円

ハ 配偶者特別控除

配偶者の合計所得金額		控	除	額	
380,000円まで					0円
380,001円から	399,999円まで		38	0, 00	00円
400,000円から	449,999円まで	360,000₽		00円	
450,000円から	499,999円まで	310,000円		00円	
500,000円から	549,999円まで		26	0, 00	00円
550,000円から	599,999円まで		21	0, 00	00円
600,000円から	649,999円まで		16	0, 00	00円
650,000円から	699,999円まで		11	0, 00	00円
700,000円から	749,999円まで		6	0, 00	00円
750,000円から	759,999円まで		3	0, 00	00円
760,000円以上					0円

 二 扶養控除
 380,000円

 ただし、
 特定扶養親族
 630,000円

 老人扶養親族のうち同居老親等
 580,000円

 老人扶養親族のうち同居老親等以外
 480,000円

ホ 雑損控除 …… 次の(イ) 又は(ロ) のいずれか多い方の 金額

- (4) 災害等の損失額で総所得金額等の 10%を超える金額
- (p) 災害関連支出の金額で50,000円を 超える金額
- へ 医療費控除 …… 支払った医療費の金額 保険金 などで補填される金額 — (100,000円と総所得金額等の5%と のいずれか少ない方の金額)

(最高 200万円)

- ト セルフメディケーション税制による医療費控除

 - (注) 通常の医療費控除との選択適用

- 4 Principal deductions under self-assessed income tax (for 2017)
- (1) Exemptions and deductions from income

B. Standard spousal exemption 380,000 yen

Elderly spouse exemption 480,000 yen

C. Special spousal exemption

pecial spousal exemption	
Spouse's total income	Amount of deduction
Up to 380,000 yen	0 yen
From 380,001 yen to 399,999 yen	380,000 yen
From 400,000 yen to 449,999 yen	360,000 yen
From 450,000 yen to 499,999 yen	310,000 yen
From 500,000 yen to 549,999 yen	260,000 yen
From 550,000 yen to 599,999 yen	210,000 yen
From 600,000 yen to 649,999 yen	160,000 yen
From 650,000 yen to 699,999 yen	110,000 yen
From 700,000 yen to 749,999 yen	60,000 yen
From 750,000 yen to 759,999 yen	30,000 yen
More than 760,000 yen	0 yen

E. Casualty loss deduction

The larger of either of the following amounts:

- (a) The portion of casualty loss that exceeds 10% of total net income $\,$
- (b) The portion of expenses related to casualty loss, etc. that exceeds $50,\!000~\mathrm{yen}$
- $F.\ Deduction\ for\ medical\ expenses$

Amount of medical expenses paid · Amount reimbursed by insurance · (100,000 yen or 5% of total net inccome, whichever is smaller)

(maximum deduction of : 2,000,000 yen)

G. Deduction for medical expenses by the self-medication system

Amount of medical expenses paid - Amount reimbursed by insurance - 12,000 yen. (maximum deduction of : 88,000 yen) (note) "F. Deduction for medical expenses". or "G. Deduction for medical expenses by the self-medication system" is available at the choice of the taxpryer.

- チ 生命保険料控除 …… 次の(イ)から(ハ)までによる各保険 料控除の合計(適用限度額12万円)
- (イ) 平成24年1月1日以後に締結した保険契約等に係る控除
 - A 生命保険料

支払保険料等の金額に応じて次の区分の金額

a 20,000円以下の場合

全額

- 20,000円を超え40,000円以下の場合 支払保険料等×1/2+10,000円
- 40,000円を超える場合 支払保険料等×1/4+20,000円(最高4万円)
- B 個人年金保険料

Aの計算に同じ

C 介護医療保険料

Aの計算に同じ

- (ロ) 平成23年12月31日以前に締結した保険契約等に係る控除 A 生命保険料
 - 支払保険料等の金額に応じて次の区分の金額

a 25,000円以下の場合

全額

- 25,000円を超え50,000円以下の場合 支払保険料等×1/2+12,500円
- 50,000円を超える場合

支払保険料等×1/4+25,000円(最高5万円)

- 個人年金保険料
 - Aの計算に同じ
- (ハ) (イ)と(ロ)の双方について保険料控除の適用を受ける場合 の控除額の計算
 - 生命保険料

(イ) Aと(ロ) Aの合計 (最高4万円)

個人年金保険料

(イ) Bと(ロ) Bの合計 (最高4万円)

- リ 社会保険料控除 …… 支払った社会保険料の全額
- ヌ 地震保険料控除
- (4) 地震保険料

支払保険料の金額に応じて次の区分の金額

- 50,000円以下の場合 全額
- 50,000円を超える場合 В 50.000円
- 旧長期損害保険料

支払保険料の金額に応じて次の区分の金額

- 10,000円以下の場合 全額
- 10,000円を超え20,000円以下の場合 支払保険料 × 1/2 + 5,000円
- 20,000円を超える場合 15,000円
- (ハ) (イ)と(ロ)がある場合

(4)と(1)の合計 (最高5万円)

ル 小規模企業共済等掛金控除 …… 支払った小規模企業共 済掛金(旧第二種共済掛 金を除く。)、確定拠出 年金法の企業型年金加入 者掛金若しくは個人型年 金加入者掛金又は、心身 障害者扶養共済掛金の合

計額

ヲ 障害者、寡婦、寡夫、勤労学生控除 …… 270,000円

ただし、特別障害者 ………………… 400,000円 同居特別障害者 …… 750,000円 特定の寡婦 …… 350,000円

寄附金控除 …… 特定寄附金の額と総所得金額等の40% のいずれか少ない金額のうち、2,000円 を超える部分の金額

G. Deduction for life insurance premiums

Total calculated deductions for each type of premiums from (a) to (c) (maximum 120,000 ven)

- (a) Deduction for contracts, etc. concluded on and after January 1. 2012
 - (i) Life insurance premium
 - ① Premiums paid up to 20,000 yen:

the full amount

- 2) Premiums paid between 20,000 and 40,000 yen: premiums paid \times 1/2 + 10,000 yen
- 3 Premiums paid over 40,000 yen:

premiums paid × 1/4 + 20,000 yen (maximum 40,000 yen)

(ii) Personal pension insurance premium

The same calculation method as (i)

(iii) Medical care insurance premiums

The same calculation method as (i)

- (b) Deduction for contracts, etc. concluded on and before December 31, 2011
 - (i) Life insurance premium
 - ① Premiums paid up to 25,000 yen:

the full amount

- $\ensuremath{\textcircled{2}}$ Premiums paid between 25,000 and 50,000 yen: premiums paid \times 1/2 + 12,500 yen
- ③ Premiums paid over 50,000 yen:

premiums paid \times 1/4 + 25,000 yen (maximum 50,000 yen)

(ii) Personal pension insurance premium

The same calculation method as (i)

- (c) Calculation for deduction in the case that the taxpayer want to take deduction for both (a) and (b)
 - (i) Life insurance premium

Total calculated deductions from (i) and (ii)

(maximum 40,000 yen)

(ii) Personal pension insurance premium Total calculated deductions from (i)2 and (ii)2 (maximum 40,000 yen)

H. Deduction for social insurance premiums

The full amount of social insurance premiums paid

- I. Deduction for earthquake insurance premiums
 - (a) Standard earthquake insurance premiums

(i) Premiums paid up to 50,000 yen:

the full amount

(ii) Premiums paid over 50,000 yen: 50,000 yen

- (b) Previous long-term casualty insurance premiums
 - (i) Premiums paid up to 10,000 yen:

the full amount

- (ii) Premiums paid between 10,000 and 20,000 yen: premiums paid \times 1/2 + 5,000 yen
- (iii) Premiums paid over 20,000 yen: 15,000 ven
- (c) In the case where both (a) and (b) have been paid Total calculated deductions from (a) and (b)

(maximum: 50,000 ven)

J. Deduction for premiums paid into mutual aid societies for small

The total amount of premiums paid into mutual aid societies for small businesses (contracts with the previous Type 2 Aid Corporation are not included), or with corporate pension premiums, or personal pension premiums based on the Defined Contribution Pension Act, or premiums paid into mutual aid societies for people with disabilities

K. Exemption for persons with disabilities,

270,000 yen Widows, widowers, and working students Exemption for persons with severe disabilities \cdots 400,000 yen

Exemption for cohabitating dependents with

severe disabilities..... 750,000 yen

Exemption for designated widows 350 000 ven

L. Deductions for donations

The portion of donations (up to 40% of total net income) that exceeds 2,000 yen

(2) 税額控除

イ 配当控除 … 原則として、①剰余金の配当等に係る配当 所得の金額の10%と、②特定証券投資信託の 収益の分配に係る配当所得の金額の5%との 合計額(課税総所得金額が1,000万円を超え る場合、その超える金額に対応する配当につ いては、①は5%、②は2.5%)。

> ただし、基金利息、特定外貨建等証券投資 信託の収益の分配金、投資法人の投資口の配 当等、外国法人からの配当金や確定申告しな いこと又は申告分離課税を選択した配当所得 等は配当控除の対象とならない。

ロ 外国税額控除 … 外国所得税のうち、次の算式により計 算した控除限度額までの金額

その年分の国外所得総額 その年分の 控除限度額= 所得税額 その年分の所得総額

ハ 住宅借入金等特別控除 家屋の新築・購入・増改築をした場合に次のとおり適用さ れる。

平成19年中に居住の用に供し、控除額の特例を選択する

住宅の取得等に係る 借入金又は債務の年 100円未満の ×0.4%···→ 端数切捨て 末残高 2.500万円以 下の部分の金額 (最高10万円)

平成20年中に居住の用に供した場合 (Cを選択する場合を除く。)

住宅の取得等に係る 借入金又は債務の年 100円未満の $\times 0.5\% \cdots \rightarrow$ 端数切捨て 末残高 2,000万円以 下の部分の金額 (最高10万円)

平成20年中に居住の用に供し、Bに代えて控除額の特例 を選択する場合

住宅の取得等に係る 借入金又は債務の年 ×0.6%···→ 端数切捨て 末残高 2 000万円以 下の部分の金額 (最高12万円)

平成21年1月1日から平成22年12月31日までの間に居住 の用に供した場合

住宅の取得等に係る 100円未満の 借入金又は債務の年 × 1%···→ 末残高 5,000万円以 端数切捨て 下の部分の金額 (最高50万円)

E 平成23年中に居住の用に供した場合

住宅の取得等に係る 100円未満の 借入金又は債務の年 × 1%···→ 端数切捨て 末残高 4,000万円以 (最高40万円) 下の部分の金額

F 平成24年中に居住の用に供した場合

住宅の取得等に係る 100円未満の 借入金又は債務の年 × 1%···→ 端数切捨て 末残高 3,000万円以 (最高30万円) 下の部分の金額

(2) Tax credits

A. Tax credit for dividends

In principle, the tax credit for dividends is the total of (1) 10% of dividend income from profits and (2) 5% of dividend income from revenue on specific securities investment funds. (If total taxable income exceeds 10 million yen, the tax credit for dividends on the portion of income over 10 million yen is 5% for (1) and 2.5% for (2).) However, interest on endowment, dividends of profits from specified securities in foreign currency investment funds, dividends of profits from securities investment trusts (except for specified securities investment trusts), dividends of profits from investments by investment firms, dividends from foreign corporations, and dividend income not reported in a final return cannot be used to calculate the tax credit for dividends.

B. Foreign tax credit

The portion of foreign income tax up to the deduction limit computed according to the following formula:

Total income from sources Amount of outside Japan for the year Deduction limit = income tax for Total income for the year the year

C. Special credit for loans relating to a dwelling

This credit is for housing loans toward the construction of, purchase of, or additions and improvements to a dwelling (referred to in the calculations as "acquisition, etc."), and applies as follows.

(a) For housing loans acquired in 2007 in specific cases where the taxpayer chooses to take a credit, above:

The vear-end balance up to 25 million yen of Rounded down to $\times 0.4\% \cdots \rightarrow$ borrowings or debt the nearest 100 yen incurred toward acquisition, etc. of a residence (100, 000 ven maximum)

(b) For housing loans acquired in 2008 (excluding cases where this is to be calculated based on (c), below):

The year-end balance up to 20 million yen of borrowings or debt Rounded down to ×0.5%···→ the nearest 100 ven incurred toward acquisition, etc. of a (100.000 ven maximum) residence

(c) For housing loans acquired in 2008 in specific cases where the taxpayer chooses to take a credit in lieu of (b), above:

The year-end balance up to Rounded down to 20 million yen of borrowings or debt incurred ×0.6%···the nearest 100 ven toward acquisition, etc. of a (120,000 ven maximum) residence

(d) For housing loans acquired between January 1, 2009, and December 31, 2010:

The vear-end balance up to 50 million yen of borrowings or debt Rounded down to × 1%···→ the nearest 100 ven incurred toward acquisition, etc. of a residence $(500,000 \mathrm{\ yen\ maximum})$

(e) For housing loans acquired in 2011:

The year-end balance up to 40 million yen of Rounded down to borrowings or debt × 1%···→ incurred toward the nearest 100 ven acquisition, etc. of a (400.000 ven maximum) residence

(f) For housing loans acquired in 2012:

The year-end balance up to 30 million yen of Rounded down to borrowings or debt × 1%···→ the nearest 100 ven incurred toward acquisition, etc. of a (300,000 yen maximum) residence

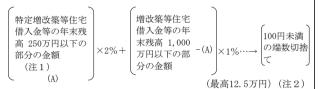
G 平成25年中に居住の用に供した場合

平成26年1月1日から平成29年12月31日までの間に居住 の用に供した場合

- (注1) 住宅の取得等が特定取得に該当しない場合は、2,000万円以下の (注1) 住宅の取付等が打たないいます。 部分の金額 (注2) 住宅の取得等が特定取得に該当しない場合は、最高20万円

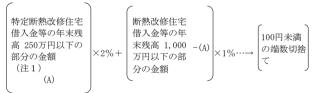
二 特定增改築等住宅借入金等特別控除

家屋の高齢者等居住改修工事等をして、ハのF~Hに代え て選択する場合に適用される。



(注1) 住宅の増改築等が特定取得に該当しない場合は、200万円以下の部分の金額 (注2) 住宅の増改築等が特定取得に該当しない場合は、最高12万円

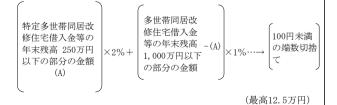
家屋の断熱改修工事等をして、ハのF~Hに代えて選 択する場合に適用される。



(最高12.5万円)(注2)

(注1) 住宅の増改築等が特定取得に該当しない場合は、200万円以下の部分の金額 (注2) 住宅の増改築等が特定取得に該当しない場合は、最高12万円

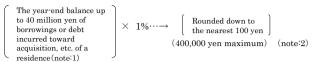
家屋の多世帯同居改修工事等をして、平成28年4月1 日以降にその増改築等をした部分を居住の用に供し、ハのHに代えて選択する場合に適用される。



(g) For housing loans acquired in 2013:

The year-end balance up to 20 million ven of Rounded down to borrowings or debt × 1%···→ the nearest 100 yen incurred toward acquisition, etc. of a (200,000 yen maximum) residence

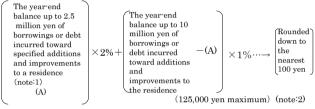
(h) For housing loans acquired between January 1, 2014, and December 31, 2017:



(note:1) When acquisition of a residence, etc. does not fall under the specified

acquisition, the amount up to 20 million yen (note:2) When acquisition of a residence, etc. does not fall under the specified acquisition, 200,000 yen maximum

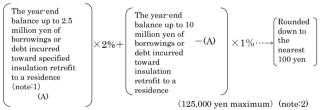
- D. Special credit for housing loans used for specified additions and improvements
 - (a) This credit is for housing loans toward renovations such as those for making a dwelling barrier free, and applies in cases where the taxpayer elects to take this credit in lieu of the credit under items from (f) to (h) in section C above:



(note:1) When additions and improvements to a residence, etc. do not fall under specified acquisition, the amount up to 2 million yen

(note:2) When additions and improvements to a residence, etc. do not fall under specified acquisition, 120,000 yen maximum

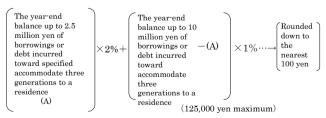
(b) This credit is for housing loans toward renovations such as those for energy saving, and applies in cases where the taxpaver elects to take this credit in lieu of the credit under items from (f) to (h) in section C above:



(note:1) When additions and improvements to a residence, etc. do not fall under specified acquisition, the amount up to 2 million yen

(note:2) When additions and improvements to a residence, etc. do not fall under specified acquisition, 120,000 ven maximum

(c) This credit is for housing loans toward renovations such as those for accommodate three generations for the period after April 1, 2016 and applies in cases where the taxpayer elects to take this credit in lieu of the credit under items from (h) section C above:



ホ 住宅耐震改修特別控除

居住者が、平成26年4月1日から平成29年12月31日までの 間に、その者の居住の用に供する家屋の住宅耐震改修をした 場合に適用される。

- 住宅耐震改修工事に要した費用の額に含まれる消費税額等のうちに、 新消費税額等(8%の税率)が含まれていない場合は、最高200万円 住宅耐震改修工事に要した費用の額に含まれる消費税額等のうちに、 新消費税額等(8%の税率)が含まれていない場合は、最高20万円

へ 住宅特定改修特別税額控除

家屋について高齢者等居住改修工事等、一般断熱改修工 事等、多世帯同居改修工事等又は耐久性向上改修工事等を 含む増改築等をして、平成26年4月1日(多世帯同居改修工事等については平成28年4月1日、耐久性向上改修工事等については平成29年4月1日)から平成29年12月31日ま でに居住の用に供した場合に適用される。

住宅耐震改修又は一般断熱改修工事等 の標準的な費用の額 + 耐久性向上 改修工事等の標準的な費用の額(最高 250万円(太陽光発電設備設置工事を 含む場合は、最高350万円))

住宅耐震改修の標準的な費用の額 一般断熱改修工事等の標準的な費 用の額 + 耐久性向上改修工事等の 標準的な費用の額(最高500万円(太 陽光発電設備設置工事を含む場合は、

100円未満の $\times 10\% = (D)$ 端数切捨て

 $\times 10\% = (D)$

100円未満の

端数切捨て

最高600万円)) (A) + (B) + (C)又は

(A) + (C) + (D)最高95万円

(一般断熱改修工事等に太陽光発電設備設置工事を 含む場合は、最高105万円)

(注1) 高齢者等居住改修工事等に要した費用の額に含まれる消費税額等のうち

に、新消費税額等(8%の税率)が含まれていない場合は、最高150万円 一般断熱改修工事等に要した費用の額に含まれる消費税額等のうちに、 新消費税額等(8%の税率)が含まれていない場合は、最高200万円 (太陽光発電設備設置工事を含む場合は、最高200万円) (注2)

E. Special deduction for renovation for earthquake-resistant structures of

This deduction applies when a resident performs earthquake retrofit to a house used for his/her dwelling during the period from April 1, 2014 to December 31, 2017.

The average cost for earthquake proofing work relating to earthquake retrofit to a house (2.500,000 yen maximum) (note:1)
$$\begin{array}{c} \\ \times 10\% \cdots \rightarrow \\ \end{array} \begin{bmatrix} \text{Rounded down to the nearest 100 yen} \\ \end{array}$$

(note:1) When the amount of consumption tax, etc. being part of the cost of earthquakeproofing work to a house does not include the amount of new consumption tax, etc. (tax rate of 8%), 2 million yen maximum

(note:2) When the amount of consumption tax, etc. being part of the cost of earthquakeproofing work to a house does not include the amount of new consumption tax, etc. (tax rate of 8%), 200,000 ven maximum

F. Special tax credit for specified renovation of houses

This credit applies when a person performs additions and/or improvements, including repairing a house for an elderly person, or general insulation retrofit, or an accommodate three generations, or improvement of durability retrofit to a house for residential use during the period from April 1, 2014(for renovation for an accommodate three generations, from April 1, 2016 and for improvement of durability retrofit, from April 1, 2017), to December 31, 2017

(A)+(B)+(C) or (A)+(C)+(D) 950,000 yen maximum (when including the installation of a photovoltaic facility in general insulation retrofit, etc., 1,050,000 yen maximum)

(note:1) When the amount of consumption tax, etc. being part of the cost of repairing a house for an elderly person, etc. does not include the amount of new consumption tax, etc. (tax rate of 8%), 1.5 million ven maximum

(note:2) When the amount of consumption tax, etc. being part of the cost of general insulation retrofit, etc. does not include the amount of new consumption tax, etc. (tax rate of 8%), 2 million yen maximum (when including the installation of a photovoltaic facility, 3 million yen maximum)

> 認定住宅新築等特別税額控除

認定住宅の新築又は建築後使用されたことのない認定住宅を取得して、平成26年4月1日から平成29年12月31日までの間に居住の用に供した場合に適用できる。

認定住宅の認定基準に 適合するために必要と なる標準的なかかり増 し費用の額 (最高650万円)(注1)

×10%…→ 100円未満の 端数切捨て

(最高65万円)(注2)

(注1) 認定住宅の新築等に係る対価又は費用の額に含まれる消費稅額等のうちに、新消費稅額等(8%の稅率)が含まれていない場合は、最高500万円(注2) 認定住宅の新築等に係る対価又は費用の額に含まれる消費稅額等のうちに、新消費稅額等(8%の稅率)が含まれていない場合は、最高50万円

G. Special tax credit for new construction, etc. of certified houses

If you built or acquire a certified house that has never been used after it was newly built and it was used as a dwelling during the period from April 1, 2014 to December 31, 2017, a special tax deduction is available provided that certain conditions are met.

The amount of the standard additional cost required for complying with the criteria for certified houses (6,500,000 yen maximum) (note:1)

 $\times 10\% \cdots \longrightarrow \qquad \left[\begin{array}{l} \text{Rounded down to} \\ \text{the nearest } 100 \\ \text{yen} \end{array} \right.$

(650,000 yen maximum) (note:2)

(note:1) When the amount of consumption tax, etc. being part of the cost of building an certified house does not include the amount of new consumption tax, etc. (tax rate of 8%), 5 million ven maximum

(note:2) When the amount of consumption tax, etc. being part of the cost of building an certified house does not include the amount of new consumption tax, etc. (tax rate of 8%), 500.000 ven maximum

5 平成29年分申告所得税の青色申告の主な特典 Principal benefits of blue returns for self-assessment income tax in 2017

[減価償却費等関係]

- 1 耐用年数の短縮
- 2 機械装置の増加償却
- 3 エネルギー環境負荷低減推進設備等を取得した場合の特別償却
- 4 中小企業者が機械等を取得した場合の特別償却
- 5 地域経済けん引事業の促進区域内において特定事業用機械等を取得した場合の特別償却
- 6 地方活力向上地域において特定建物等を取得した場合の特別償却
- 7 特定中小事業者が経営改善設備を取得した場合の特別償却
- 8 特定中小事業者が特定経営力向上設備等を取得した場合の特別償却
- 9 生産性向上設備等を取得した場合の特別償却
- 10 特定設備等の特別償却
- 11 耐震基準適合建物等の特別償却
- 12 特定地域における工業用機械等の特別償却
- 13 医療用機器の特別償却
- 14 障害者を雇用する場合の機械等の割増償却
- 15 次世代育成支援対策に係る基準適合認定を受けた場合の次世代 育成支援対策資産の割増償却
- 16 事業再編計画の認定を受けた場合の事業再編促進機械等の割増 償却
- 17 特定都市再生建築物等の割増償却
- 18 倉庫用建物等の割増償却

[引当金]

- 1 貸倒引当金の設定
- 2 返品調整引当金の設定
- 3 退職給与引当金の設定

[準備金等]

- 1 金属鉱業等鉱害防止準備金の積立て
- 2 特定災害防止準備金の積立て
- 3 特定船舶に係る特別修繕準備金の積立て
- 4 探鉱準備金の積立て
- 5 新鉱床探鉱費の特別控除
- 6 農業経営基盤強化準備金の積立て
- 7 青色申告特別控除
- 8 中小事業者の少額減価償却資産の取得価額の必要経費算入の特例
- 9 債務処理計画に基づく減価償却資産等の損失の必要経費算入の 特例
- 10 福島再開投資等準備金

[Related to Depreciation]

- 1 Shortening of useful life
- 2 Extra depreciation for machinery and equipment operated for longer than average (additional depreciation)
- 3 Special depreciation for acquisition, etc. of equipment to promote environmental loading
- 4 Special depreciation for acquisition, etc. of machineries by small and medium-size enterprises
- 5 Special depreciation for acquisition of specific business machines, etc. in the promotion area of the local economy towing business
- 6 $\,$ Special depreciation for acquisition of specific buildings, etc. in rural regions aimed at vitality improvement
- 7 Special depreciation for acquisition, etc. of management improvement facilities by specified small and medium-size enterprises
- 8 Special depreciation for acquisition of specific management skills improvement facilities, etc. by specified small and medium size enterprises
- 9 Special depreciation for the acquisition of facilities for productivity improvement, etc.
- 10 Special depreciation for specified facilities, etc.
- 11 Special depreciation for buildings that meet earthquake standards, etc.
- 12 Special depreciation of industry-use machinery and the like in specified areas
- 13 Special initial depreciation on equipment for medical treatment
- 14 Special additional depreciation on machineries in the case of employment of handicapped person
- $15 \quad \text{Special additional depreciation on assets for the advancement to support rising next-generation children when the conformity to standards for the advancement is authorized} \\$
- 16 Special additional depreciation for receiving approval of business restructuring plan of business restructuring promotion machines
- 17 Special additional depreciation on specified urban regeneration buildings, etc.
- 18 Special additional depreciation on buildings for storage, etc.

[Reserve fund]

- 1 Setting of reserve for bad debts
- 2 Setting of reserve loss on goods unsold
- 3 Setting of reserve for retirement allowance

[Provision]

- 1 Savings of reserve for prevention of mine pollution from metal mining, etc.
- 2 Savings of reserve for prevention of specified disaster
- $3\quad \text{Savings of reserve for extraordinary repair of specified vessel}$
- 4 Savings of reserve for mine prospecting
- 5 Special deduction for expenditure in prospecting for mineral deposit
- 6 Savings of reserve for bolstering base for agricultural businesses
- 7 Special deduction for blue return
- 8 Special treatment on accounting for small and medium-sized enterprises (Acquisition value of small amount depreciable assets included in necessary expense)
- $9\,$ Special treatment on accounting of losses from depreciable assets, etc. to be included in necessary expenses based on a debt management plan
- 10 Reserves for the investment in the reopening of business, etc. in Fukushima