

## 第Ⅱ編 直接国税編

PART II Direct National Tax

2	申告所得税	Self-assessment Income Tax
3	源泉所得税	Withholding Income Tax
4	法人税	Corporation Tax
5	相続税	Inheritance Tax
6	贈与税	Gift Tax

## 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24年1月1日から12月31日までの間の所得について、平成25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、全数調査又は標本調査の方法で調査・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 2012 as of June 30, 2013, 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 or sample 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

- (1) 「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 Operating income earners	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計額より大きい者を掲げた。 Income earners whose operating income is larger than the total of all other income.
その他所得者 Other income earners	各種の所得を有する者で、事業所得者以外の者を掲げた。 Income earners not classified as operating income earners.
不動産所得者 Real estate income earners	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。 Other income earners whose real estate income is larger than any one of the following: interest income, dividend income, employment income, retirement income, forestry income, capital gains, occasional income, and miscellaneous income.
給与所得者 Employment income earners	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。 Other income earners whose employment income is larger than any one of the following: interest income, dividend income, real estate income, retirement income, forestry income, capital gains, occasional income, and miscellaneous income.
雑所得者 Miscellaneous income earners	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。 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, forestry income, capital gains, and occasional income.
他の区分に該当しない所得者 Income earners not otherwise classified	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。 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

- 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。
- 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。
- 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。

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

- No amount of loss has been considered for the purpose of computing each income.
- 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.
- 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"

所得区分 Type of income	主たるもの Main	従たるもの Secondary
事業所得 Operating income	営業等所得及び農業所得の人員の合計を掲げた。 Total number of business income earners and farm earner.	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場合を除く。）。  Number of each type of income earner (except for those counted as "main").
営業等所得 Business income	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いずれよりも大きい者を掲げた。 Number of income earners whose business income is the largest of all types of income.	
農業所得 Farm income	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。 Number of income earners whose farm income is the largest of all types of income.	
利子所得 Interest income	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。 Number of income earners whose interest income is the largest of all types of income.	
配当所得 Dividend income	各種所得の金額のうち配当所得の金額（申告分離課税を選択した上場株式等にかかる配当所得を含む。）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。 Number of income earners whose dividend income (including those arising from listed shares for which separate self-assessment taxation is elected) is the largest of all types of income.	
不動産所得 Real estate income	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。 Number of income earners whose real estate income is the largest of all types of income.	
給与所得 Employment income	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。 Number of income earners whose employment income is the largest of all types of income.	
総合譲渡所得 Comprehensive capital gains	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。 Number of income earners whose comprehensive capital gains is the largest of all types of income.	
一時所得 Occasional income	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。 Number of income earners whose occasional income is the largest of all types of income.	
雑所得 Miscellaneous income	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。 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 Short-term separate capital gains	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。 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 Long-term separate capital gains	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。 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 Capital gains of stocks, etc.	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。 Number of income earners whose capital gains of stocks, etc. is the largest of all types of income.	
山林所得 Timber income	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。 Number of income earners whose timber income is the largest of all types of income.	
退職所得 Retirement income	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。 Number of income earners whose retirement income is the largest of all types of income.	

2 申告所得税

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24年分）  
Rate of self-assessed income tax to taxable income or taxable retirement income (for 2012)

課税所得金額 Amount of taxable income	税 率 Tax rate (%)	控 除 額 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
1, 800 万円以上の場合 More than 18 million yen	40	2, 796, 000

4 申告所得税の主な諸控除等（平成24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	380, 000円
400, 000円から 449, 999円まで	360, 000円
450, 000円から 499, 999円まで	310, 000円
500, 000円から 549, 999円まで	260, 000円
550, 000円から 599, 999円まで	210, 000円
600, 000円から 649, 999円まで	160, 000円
650, 000円から 699, 999円まで	110, 000円
700, 000円から 749, 999円まで	60, 000円
750, 000円から 759, 999円まで	30, 000円
760, 000円以上	0円

- ニ 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  
(イ) 災害等の損失額で総所得金額等の10%を超える金額  
(ロ) 災害関連支出の金額で50, 000円を超える金額

- ヘ 医療費控除 ..... 支払った医療費から 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を控除した金額  
(最高 200万円)

- ト 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

4 Principal deductions under self-assessed income tax (for 2012)

(1) Exemptions and deductions from income

- A. Standard deduction ..... 380,000 yen  
B. Standard spousal exemption ..... 380,000 yen  
Elderly spouse exemption ..... 480,000 yen

C. Special 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

- D. Standard dependency exemption ..... 380,000 yen

- Exemption for a designated dependent ..... 630,000 yen  
Exemption for a cohabitating, elderly dependent parent ..... 580,000 yen  
Exemption for elderly dependent other than a cohabitating parent ..... 480,000 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 yen

F. Deduction for medical expenses

Actual medical expenses minus the smaller of the following amounts (maximum deduction of: 2 million yen):

- (a) 100,000 yen  
(b) 5% of total net income

G. Deduction for life insurance premiums

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

- (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

- b 20,000円を超え40,000円以下の場合  
支払保険料等 $\times 1/2 + 10,000$ 円
- c 40,000円を超える場合  
支払保険料等 $\times 1/4 + 20,000$ 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
- (v) 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
- b 25,000円を超え50,000円以下の場合  
支払保険料等 $\times 1/2 + 12,500$ 円
- c 50,000円を超える場合  
支払保険料等 $\times 1/4 + 25,000$ 円 (最高5万円)
- B 個人年金保険料  
Aの計算に同じ
- (h) (i)と(v)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
- A 生命保険料  
(i) Aと(v) Aの合計 (最高4万円)
- B 個人年金保険料  
(i) Bと(v) Bの合計 (最高4万円)

チ 社会保険料控除 …… 支払った社会保険料の全額

リ 地震保険料控除

(i) 地震保険料  
支払保険料の金額に応じて次の区分の金額

A 50,000円以下の場合  
全額

B 50,000円を超える場合  
50,000円

(v) 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

A 10,000円以下の場合  
全額

B 10,000円を超え20,000円以下の場合  
支払保険料  $\times 1/2 + 5,000$ 円

C 20,000円を超える場合  
15,000円

(h) (i)と(v)がある場合  
(i)と(v)の合計 (最高5万円)

ヌ 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2種共済掛金を除く。)、確定拠出年金法の企業型年金掛金及び個人型年金加入者掛金、心身障害者扶養共済掛金の合計額

ル 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

ロ 寄附金控除

$$\left[ \begin{array}{l} \text{震災関連寄附金以外の} \quad \text{震災関連} \\ \text{特定寄附金の額の合計額} + \text{寄附金の額の} \\ \text{(注1)} \quad \quad \quad \text{合計額} \end{array} \right] - 2,000 \text{ yen}$$

(注2)

(注1) 所得金額の合計額の40%相当額を限度とする。

(注2) 所得金額の合計額の80%相当額を限度とする。

- 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  $\times 1/4 + 20,000$  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
- 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)① and (ii)①  
(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 yen

(c) In the case where both (a) and (b) have been paid

Total calculated deductions from (a) and (b)  
(maximum: 50,000 yen)

J. Deduction for premiums paid into mutual aid societies for small businesses, etc.

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 and 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,

Widows, widowers, and working students …… 270,000 yen

Exemption for persons with severe disabilities … 400,000 yen

Exemption for cohabitating dependents with severe disabilities …… 750,000 yen

Exemption for designated widows …… 350,000 yen

L. Deductions for donations

$$\left[ \begin{array}{l} \text{Amount of donation other} \quad \text{Amount of} \\ \text{than that of earthquake} \quad + \text{earthquake} \\ \text{- related donation (note : 1)} \quad \text{- related donation} \end{array} \right] - 2,000 \text{ yen}$$

(note : 2)

(note:1) The maximum amount is set at the amount equivalent to 40% of the total income.

(note:2) The maximum amount is set at the amount equivalent to 80% of the total income.

(参考) 震災関連寄附金

国又は東日本大震災により著しい被害が生じた地方公共団体に支出した寄附金及び東日本大震災に関連する寄附金で、一定の要件を満たすものとして財務大臣が指定した寄附金という。

## (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

$$\text{控除限度額} = \frac{\text{その年分の所得税額}}{\text{その年分の所得総額}} \times \frac{\text{その年分の国外所得総額}}{\text{その年分の所得総額}}$$

ハ (特定増改築等) 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。

A 平成11年1月1日から平成13年6月30日までの間に居住の用に供した場合

$$\left[ \begin{array}{l} \text{住宅の取得等に係る} \\ \text{借入金又は債務の年} \\ \text{末残高 5,000万円以} \\ \text{下の部分の金額} \end{array} \right] \times 0.5\% \cdots \rightarrow \left[ \begin{array}{l} \text{100円未満の} \\ \text{端数切捨て} \end{array} \right]$$

(最高25万円)

B 平成15年1月1日から平成16年12月31日までの間に居住の用に供した場合

$$\left[ \begin{array}{l} \text{住宅の取得等に係る} \\ \text{借入金又は債務の年} \\ \text{末残高 5,000万円以} \\ \text{下の部分の金額} \end{array} \right] \times 1\% \cdots \rightarrow \left[ \begin{array}{l} \text{100円未満の} \\ \text{端数切捨て} \end{array} \right]$$

(最高50万円)

C 平成17年中に居住の用に供した場合

$$\left[ \begin{array}{l} \text{住宅の取得等に係る} \\ \text{借入金又は債務の年} \\ \text{末残高 4,000万円以} \\ \text{下の部分の金額} \end{array} \right] \times 1\% \cdots \rightarrow \left[ \begin{array}{l} \text{100円未満の} \\ \text{端数切捨て} \end{array} \right]$$

(最高40万円)

D 平成18年中に居住の用に供した場合

$$\left[ \begin{array}{l} \text{住宅の取得等に係る} \\ \text{借入金又は債務の年} \\ \text{末残高 3,000万円以} \\ \text{下の部分の金額} \end{array} \right] \times 1\% \cdots \rightarrow \left[ \begin{array}{l} \text{100円未満の} \\ \text{端数切捨て} \end{array} \right]$$

(最高30万円)

(Reference) Earthquake related donation

Donations made to the government of Japan or local authorities of areas that suffered significant damage from the Great East Japan Earthquake and donations in connection with the Great East Japan Earthquake, which satisfy certain conditions designated by the Minister of Finance.

## (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:

$$\text{Deduction limit} = \frac{\text{Amount of income tax for the year}}{\text{Total income for the year}} \times \frac{\text{Total income from sources outside Japan for the year}}{\text{Total income for the year}}$$

### C. Special credit for loans relating to a dwelling (specific additions or improvements, etc.)

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 between January 1, 1999, and June 30, 2001:

$$\left[ \begin{array}{l} \text{The year-end balance} \\ \text{up to 50 million yen of} \\ \text{borrowings or debt} \\ \text{incurred toward} \\ \text{acquisition, etc. of a} \\ \text{residence} \end{array} \right] \times 0.5\% \cdots \rightarrow \left[ \begin{array}{l} \text{Rounded down to} \\ \text{the nearest 100} \\ \text{yen} \end{array} \right]$$

(250,000 yen maximum)

(b) For housing loans acquired between January 1, 2003, and December 31, 2004:

$$\left[ \begin{array}{l} \text{The year-end balance} \\ \text{up to 50 million yen of} \\ \text{borrowings or debt} \\ \text{incurred toward} \\ \text{acquisition, etc. of a} \\ \text{residence} \end{array} \right] \times 1\% \cdots \rightarrow \left[ \begin{array}{l} \text{Rounded down to the} \\ \text{nearest 100 yen} \\ \text{(500,000 yen maximum)} \end{array} \right]$$

(c) For housing loans acquired in 2005:

$$\left[ \begin{array}{l} \text{The year-end balance} \\ \text{up to 40 million yen of} \\ \text{borrowings or debt} \\ \text{incurred toward} \\ \text{acquisition, etc. of a} \\ \text{residence} \end{array} \right] \times 1\% \cdots \rightarrow \left[ \begin{array}{l} \text{Rounded down to the} \\ \text{nearest 100 yen} \end{array} \right]$$

(400,000 yen maximum)

(d) For housing loans acquired in 2006:

$$\left[ \begin{array}{l} \text{The year-end balance} \\ \text{up to 30 million yen of} \\ \text{borrowings or debt} \\ \text{incurred toward} \\ \text{acquisition, etc. of a} \\ \text{residence} \end{array} \right] \times 1\% \cdots \rightarrow \left[ \begin{array}{l} \text{Rounded down to} \\ \text{the nearest 100} \\ \text{yen} \end{array} \right]$$

(300,000 yen maximum)

E 平成19年中に居住の用に供した場合  
(Fを選択する場合を除く)

$$\left[ \begin{array}{l} \text{住宅の取得等に係る} \\ \text{借入金又は債務の年} \\ \text{末残高 2,500万円以} \\ \text{下の部分の金額} \end{array} \right] \times 1\% \cdots \rightarrow \left[ \begin{array}{l} \text{100円未満の} \\ \text{端数切捨て} \end{array} \right] \\ \text{(最高25万円)}$$

F 平成19年中に居住の用に供し、Eに代えて控除額の特例  
を選択する場合

$$\left[ \begin{array}{l} \text{住宅の取得等に係る} \\ \text{借入金又は債務の年} \\ \text{末残高 2,500万円以} \\ \text{下の部分の金額} \end{array} \right] \times 0.6\% \cdots \rightarrow \left[ \begin{array}{l} \text{100円未満の} \\ \text{端数切捨て} \end{array} \right] \\ \text{(最高15万円)}$$

G 平成20年中に居住の用に供した場合  
(Hを選択する場合を除く)

$$\left[ \begin{array}{l} \text{住宅の取得等に係る} \\ \text{借入金又は債務の年} \\ \text{末残高 2,000万円以} \\ \text{下の部分の金額} \end{array} \right] \times 1\% \cdots \rightarrow \left[ \begin{array}{l} \text{100円未満の} \\ \text{端数切捨て} \end{array} \right] \\ \text{(最高20万円)}$$

H 平成20年中に居住の用に供し、Gに代えて控除額の特例  
を選択する場合

$$\left[ \begin{array}{l} \text{住宅の取得等に係る} \\ \text{借入金又は債務の年} \\ \text{末残高 2,000万円以} \\ \text{下の部分の金額} \end{array} \right] \times 0.6\% \cdots \rightarrow \left[ \begin{array}{l} \text{100円未満の} \\ \text{端数切捨て} \end{array} \right] \\ \text{(最高12万円)}$$

I 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

$$\left[ \begin{array}{l} \text{住宅の取得等に係る} \\ \text{借入金又は債務の年} \\ \text{末残高 5,000万円以} \\ \text{下の部分の金額} \end{array} \right] \times 1\% \cdots \rightarrow \left[ \begin{array}{l} \text{100円未満の} \\ \text{端数切捨て} \end{array} \right] \\ \text{(最高50万円)}$$

J 平成23年中に居住の用に供した場合

$$\left[ \begin{array}{l} \text{住宅の取得等に係る} \\ \text{借入金又は債務の年} \\ \text{末残高 4,000万円以} \\ \text{下の部分の金額} \end{array} \right] \times 1\% \cdots \rightarrow \left[ \begin{array}{l} \text{100円未満の} \\ \text{端数切捨て} \end{array} \right] \\ \text{(最高40万円)}$$

K 平成24年中に居住の用に供した場合

$$\left[ \begin{array}{l} \text{住宅の取得等に係る} \\ \text{借入金又は債務の年} \\ \text{末残高 3,000万円以} \\ \text{下の部分の金額} \end{array} \right] \times 1\% \cdots \rightarrow \left[ \begin{array}{l} \text{100円未満の} \\ \text{端数切捨て} \end{array} \right] \\ \text{(最高30万円)}$$

## ニ 特定増改築等住宅借入金等特別控除

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

(e) For housing loans acquired in 2007 (excluding cases where this  
is to be calculated based on (f), below):

$$\left[ \begin{array}{l} \text{The year-end balance} \\ \text{up to 25 million yen of} \\ \text{borrowings or debt} \\ \text{incurred toward} \\ \text{acquisition, etc. of a} \\ \text{residence} \end{array} \right] \times 1\% \cdots \rightarrow \left[ \begin{array}{l} \text{Rounded down to} \\ \text{the nearest 100 yen} \end{array} \right] \\ \text{(250,000 yen maximum)}$$

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

$$\left[ \begin{array}{l} \text{The year-end balance up} \\ \text{to 25 million yen of} \\ \text{borrowings or debt} \\ \text{incurred toward} \\ \text{acquisition, etc. of a} \\ \text{residence} \end{array} \right] \times 0.6\% \cdots \rightarrow \left[ \begin{array}{l} \text{Rounded down to} \\ \text{the nearest 100} \\ \text{yen} \end{array} \right] \\ \text{(150,000 yen maximum)}$$

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

$$\left[ \begin{array}{l} \text{The year-end balance} \\ \text{up to 20 million yen of} \\ \text{borrowings or debt} \\ \text{incurred toward} \\ \text{acquisition, etc. of a} \\ \text{residence} \end{array} \right] \times 1\% \cdots \rightarrow \left[ \begin{array}{l} \text{Rounded down to} \\ \text{the nearest 100} \\ \text{yen} \end{array} \right] \\ \text{(200,000 yen maximum)}$$

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

$$\left[ \begin{array}{l} \text{The year-end balance} \\ \text{up to 20 million yen of} \\ \text{borrowings or debt} \\ \text{incurred toward} \\ \text{acquisition, etc. of a} \\ \text{residence} \end{array} \right] \times 0.6\% \cdots \rightarrow \left[ \begin{array}{l} \text{Rounded down to} \\ \text{the nearest 100} \\ \text{yen} \end{array} \right] \\ \text{(120,000 yen maximum)}$$

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

$$\left[ \begin{array}{l} \text{The year-end balance} \\ \text{up to 50 million yen of} \\ \text{borrowings or debt} \\ \text{incurred toward} \\ \text{acquisition, etc. of a} \\ \text{residence} \end{array} \right] \times 1\% \cdots \rightarrow \left[ \begin{array}{l} \text{Rounded down to} \\ \text{the nearest 100} \\ \text{yen} \end{array} \right] \\ \text{(500,000 yen maximum)}$$

(j) For housing loans acquired in 2011:

$$\left[ \begin{array}{l} \text{The year-end balance} \\ \text{up to 40 million yen of} \\ \text{borrowings or debt} \\ \text{incurred toward} \\ \text{acquisition, etc. of a} \\ \text{residence} \end{array} \right] \times 1\% \cdots \rightarrow \left[ \begin{array}{l} \text{Rounded down to} \\ \text{the nearest 100} \\ \text{yen} \end{array} \right] \\ \text{(400,000 yen maximum)}$$

(k) For housing loans acquired in 2012:

$$\left[ \begin{array}{l} \text{The year-end balance} \\ \text{up to 30 million yen of} \\ \text{borrowings or debt} \\ \text{incurred toward} \\ \text{acquisition, etc. of a} \\ \text{residence} \end{array} \right] \times 1\% \cdots \rightarrow \left[ \begin{array}{l} \text{Rounded down to} \\ \text{the nearest 100} \\ \text{yen} \end{array} \right] \\ \text{(300,000 yen maximum)}$$

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 (g) to (k) in section C above:

$$\left( \begin{array}{l} \text{特定増改築等住宅} \\ \text{借入金等の年末残} \\ \text{高の 200万円以下} \\ \text{の部分の金額} \\ \text{(A)} \end{array} \right) \times 2\% + \left( \begin{array}{l} \text{増改築等住宅} \\ \text{借入金等の年} \\ \text{末残高1,000万} \\ \text{円以下の部分} \\ \text{の金額} \end{array} \right) - (A) \times 1\% \cdots \rightarrow \left( \begin{array}{l} \text{100円未満} \\ \text{の端数切} \\ \text{捨て} \end{array} \right) \quad (\text{最高12万円})$$

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

$$\left( \begin{array}{l} \text{特定増改築等住宅} \\ \text{借入金等の年末残} \\ \text{高の 200万円以下} \\ \text{の部分の金額} \\ \text{(A)} \end{array} \right) \times 2\% + \left( \begin{array}{l} \text{増改築等住宅} \\ \text{借入金等の年} \\ \text{末残高1,000万} \\ \text{円以下の部分} \\ \text{の金額} \end{array} \right) - (A) \times 1\% \cdots \rightarrow \left( \begin{array}{l} \text{100円未満} \\ \text{の端数切} \\ \text{捨て} \end{array} \right) \quad (\text{最高12万円})$$

#### ホ 住宅耐震改修特別控除

平成21年1月1日から平成24年12月31日の間に居住の用に供した場合に適用できる。

$$\left( \begin{array}{l} \text{住宅耐震改修に要した} \\ \text{費用の額と住宅耐} \\ \text{震改修に係る耐震工} \\ \text{事の標準的な費用の} \\ \text{額のいずれか少ない} \\ \text{方の金額} \end{array} \right) \times 10\% \rightarrow \left( \begin{array}{l} \text{100円未満の} \\ \text{端数切捨て} \end{array} \right) \quad (\text{最高20万円})$$

#### ヘ 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又は一般断熱改修工事等を含む増改築等をして、平成21年4月1日から平成24年12月31日までに居住の用に供した場合に適用される。

##### A 高齢者等居住改修工事等を行った場合

$$\left( \begin{array}{l} \text{高齢者等居住改修工事等} \\ \text{に要した費用の額と高齢} \\ \text{者等居住改修工事等の標} \\ \text{準的な費用の額のいずれ} \\ \text{か少ない方の金額(最高} \\ \text{150万円) (注1)} \end{array} \right) \times 10\% \cdots \rightarrow \left( \begin{array}{l} \text{100円未満の} \\ \text{端数切捨て} \end{array} \right) \quad (\text{最高15万円) (注2)}$$

(注1) 平成23年12月31日以前に居住の用に供した場合は、最高200万円  
(注2) 平成23年12月31日以前に居住の用に供した場合は、最高20万円

##### B 家屋の一般断熱改修工事等を行った場合

$$\left( \begin{array}{l} \text{一般断熱改修工事等に要} \\ \text{した費用の額と一般断熱} \\ \text{改修工事等の耐震工事の} \\ \text{標準的な費用の額のいづ} \\ \text{れか少ない方の金額(最} \\ \text{高200万円、(太陽光発電} \\ \text{設備設置工事等を含む場} \\ \text{合は、最高300万円))} \end{array} \right) \times 10\% \cdots \rightarrow \left( \begin{array}{l} \text{100円未満の} \\ \text{端数切捨て} \end{array} \right) \quad (\text{最高20万円 (太陽光発電設備設置工} \\ \text{事等を含む場合は、最高30万円)})$$

#### ト 認定長期優良住宅新築等特別税額控除

認定長期優良住宅の新築をし、又は新築で購入をして、平成21年6月4日以後に居住の用に供した場合で一定の要件を満たすときに適用できる。

$$\left( \begin{array}{l} \text{The year-end} \\ \text{balance up to 2} \\ \text{million yen of} \\ \text{borrowings or} \\ \text{debt incurred} \\ \text{toward specified} \\ \text{additions and} \\ \text{improvements to} \\ \text{a residence} \\ \text{(A)} \end{array} \right) \times 2\% + \left( \begin{array}{l} \text{The year-end} \\ \text{balance up to 10} \\ \text{million yen of} \\ \text{borrowings or} \\ \text{debt incurred} \\ \text{toward additions} \\ \text{and} \\ \text{improvements to} \\ \text{the residence} \end{array} \right) - (A) \times 1\% \cdots \rightarrow \left( \begin{array}{l} \text{Rounded} \\ \text{down to} \\ \text{the} \\ \text{nearest} \\ \text{100 yen} \end{array} \right) \quad (\text{120,000 yen maximum})$$

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

$$\left( \begin{array}{l} \text{The year-end} \\ \text{balance up to 2} \\ \text{million yen} \\ \text{borrowings or} \\ \text{debt incurred} \\ \text{toward} \\ \text{specified} \\ \text{additions and} \\ \text{improvements} \\ \text{to a residence} \\ \text{(A)} \end{array} \right) \times 2\% + \left( \begin{array}{l} \text{The year-end} \\ \text{balance up to 10} \\ \text{million yen of} \\ \text{borrowings or} \\ \text{debt incurred} \\ \text{toward additions} \\ \text{and} \\ \text{improvements to} \\ \text{the residence} \end{array} \right) - (A) \times 1\% \cdots \rightarrow \left( \begin{array}{l} \text{Rounded} \\ \text{down to} \\ \text{the} \\ \text{nearest} \\ \text{100 yen} \end{array} \right) \quad (\text{120,000 yen maximum})$$

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

(a) For housing loans acquired between January 1, 2009, and December 31, 2012:

$$\left( \begin{array}{l} \text{The smaller amount of} \\ \text{either of the amount of} \\ \text{actual cost required for} \\ \text{the renovation for} \\ \text{earthquake-resistant} \\ \text{structures of a house or} \\ \text{the amount of standard} \\ \text{cost for such renovation} \end{array} \right) \times 10\% \cdots \rightarrow \left( \begin{array}{l} \text{Rounded down to} \\ \text{the nearest 100} \\ \text{yen} \end{array} \right) \quad (\text{200,000 yen maximum})$$

#### F. Special tax credit for specified renovation of houses

When a person has implemented an extension and/or alteration, including renovation for the elderly, etc. or a general insulation retrofit, to his/her house and used the house as residence during the period from April 1, 2009, to December 31, 2012, a special tax credit is available.

(a) When having implemented renovation for the elderly, etc. to a house:

$$\left( \begin{array}{l} \text{The smaller amount of} \\ \text{either of the amount of} \\ \text{actual cost required for the} \\ \text{renovation for the elderly,} \\ \text{etc. to a house or the} \\ \text{amount of standard cost} \\ \text{for such renovation,} \\ \text{(1,500,000 yen maximum)} \\ \text{(note:1)} \end{array} \right) \times 10\% \cdots \rightarrow \left( \begin{array}{l} \text{Rounded down to} \\ \text{the nearest 100} \\ \text{yen} \end{array} \right) \quad (\text{150,000 yen maximum})(\text{note:2})$$

(note:1) Before a person implemented before December 31, 2011  
2,000,000 yen maximum

(note:2) Before a person implemented before December 31, 2001  
200,000 yen maximum

(b) When having implemented general insulation retrofit, etc.:

$$\left( \begin{array}{l} \text{The smaller amount of either} \\ \text{of the amount of actual cost} \\ \text{required for the general} \\ \text{insulation retrofit, etc. or the} \\ \text{amount of standard cost for} \\ \text{such construction (2,000,000} \\ \text{yen maximum [when} \\ \text{including the installation of} \\ \text{a photovoltaic facility,} \\ \text{3,000,000 yen maximum])} \end{array} \right) \times 10\% \cdots \rightarrow \left( \begin{array}{l} \text{Rounded down to} \\ \text{the nearest 100} \\ \text{yen} \end{array} \right) \quad (\text{200,000 yen maximum [when including} \\ \text{the installation of a photovoltaic facility,} \\ \text{300,000 yen maximum])}$$

#### G. Special tax credit for new construction, etc. of approved excellent long-term houses

If you built or purchased a newly built certified long-life quality house and that house was used as a dwelling on or after June 4, 2009, a special tax deduction is available provided that certain conditions are met.



$$\left[ \begin{array}{l} \text{認定長期優良住宅の} \\ \text{認定基準に適合する} \\ \text{ために必要となる標} \\ \text{準的なかかり増し費} \\ \text{用の額(最高500万} \\ \text{円)} \quad (\text{注1}) \end{array} \right] \times 10\% \cdots \rightarrow \left[ \begin{array}{l} 100\text{円未満の} \\ \text{端数切捨て} \end{array} \right] \quad (\text{最高50万円}) \quad (\text{注2})$$

(注1) 平成23年12月31日以前に居住の用に供した場合は、最高1,000万円

(注2) 平成23年12月31日以前に居住の用に供した場合は、最高100万円

$$\left[ \begin{array}{l} \text{The amount of the} \\ \text{standard additional cost} \\ \text{required for complying} \\ \text{with the criteria for} \\ \text{approved excellent long-} \\ \text{term houses (5,000,000} \\ \text{yen maximum)} \quad (\text{note:1}) \end{array} \right] \times 10\% \cdots \rightarrow \left[ \begin{array}{l} \text{Rounded down to} \\ \text{the nearest 100} \\ \text{yen} \end{array} \right] \quad (\text{500,000 yen maximum}) \quad (\text{note:2})$$

(note:1) Before a person implemented before December 31, 2011

10,000,000 yen maximum

(note:2) Before a person implemented before December 31, 2011

1,000,000 yen maximum

## 5 平成24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 2012

〔減価償却費等関係〕	[Related to Depreciation]
<ol style="list-style-type: none"> <li>耐用年数の短縮</li> <li>機械装置の増加償却</li> <li>エネルギー需給構造改革推進設備を取得した場合の特別償却 (平成24年3月31日以前に取得等した場合に限る)</li> <li>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</li> <li>中小企業者が機械等を取得した場合の特別償却</li> <li>事業基盤強化設備等を取得した場合等の特別償却 (平成24年3月31日以前に取得等した場合に限る)</li> <li>沖縄の特定中小企業者が経営革新設備等を取得した場合の特別償却 (平成24年3月31日以前に取得した場合に限る)</li> <li>特定設備等の特別償却</li> <li>事業革新設備等の特別償却 (平成24年3月31日以前に取得等した場合に限る)</li> <li>集積区域における集積産業用資産の特別償却</li> <li>特定農産加工品生産設備等の特別償却 (平成24年4月1日以降に取得等した場合に限る)</li> <li>特定地域における工業用機械等の特別償却</li> <li>医療用機器等の特別償却</li> <li>障害者を雇用する場合の機械等の割増償却</li> <li>支援事業所取引金額が増加した場合の3年以内取得資産の割増償却</li> <li>経営基盤強化計画を実施する指定中小企業者の機械等の割増償却 (平成24年3月31日以前に上記強化計画につき所定の承認を受けた個人の有する機械等に限る)</li> <li>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建物等の割増償却</li> <li>特定再開発建築物等の割増償却</li> <li>倉庫用建物等の割増償却</li> </ol>	<ol style="list-style-type: none"> <li>Shortening of useful life</li> <li>Extra depreciation for machinery and equipment operated for longer than average (additional depreciation)</li> <li>Special depreciation for acquisition, etc. of equipment to promote structural reform of energy demand and supply (in case a person acquired, etc. before March 31, 2012)</li> <li>Special depreciation for acquisition, etc. of equipment to promote environmental loading reduction of energy</li> <li>Special depreciation for acquisition, etc. of machineries by small and medium-size enterprises</li> <li>Special depreciation for acquisition, etc. of equipment to consolidate basic structure of business (in case a person acquired, etc. before March 31, 2012)</li> <li>Special depreciation in such cases as specified small and medium-sized enterprises in Okinawa acquiring management innovation facilities, etc. (in case a person acquired, etc. before March 31, 2012)</li> <li>Special depreciation for specified facilities, etc.</li> <li>Special depreciation for equipment for business renovation (in case a person acquired, etc. before March 31, 2012)</li> <li>Special depreciation for clustered industrial-use assets in cluster zones</li> <li>Special depreciation for facilities to produce rice products for new use (in case a person acquired, etc. after April 1, 2012)</li> <li>Special depreciation of industry-use machinery and the like in specified areas</li> <li>Special initial depreciation on equipment for medical treatment, etc.</li> <li>Special additional depreciation on machineries in the case of employment of handicapped person</li> <li>Special additional depreciation for assets acquired within three years in the case where the transaction amount has increased at an assisted business office</li> <li>Special additional depreciation on machineries used by members of commercial and industrial cooperatives, etc. which are used to execute plans for the promotion of business infrastructure (in case the machineries were owned by those whose plans took approval before March 31, 2012)</li> <li>Special additional depreciation on buildings, etc. of approved adaptability of advancement to support rising next-generation children</li> <li>Special additional depreciation on specified redeveloped buildings, etc.</li> <li>Special additional depreciation on buildings for storage, etc.</li> </ol>
<ol style="list-style-type: none"> <li>〔引当金〕</li> <li>貸倒引当金の設定</li> <li>返品調整引当金の設定</li> <li>退職給与引当金の設定</li> </ol>	<ol style="list-style-type: none"> <li>〔Reserve fund〕</li> <li>Setting of reserve for bad debts</li> <li>Setting of reserve loss on goods unsold</li> <li>Setting of reserve for retirement allowance</li> </ol>
<ol style="list-style-type: none"> <li>〔準備金等〕</li> <li>金属鉱業等鉱害防止準備金の積立て</li> <li>特定災害防止準備金の積立て</li> <li>特別修繕準備金の積立て</li> <li>探鉱準備金の積立て</li> <li>新鉱床探鉱費の特別控除</li> <li>農業経営基盤強化準備金の積立て</li> <li>青色申告特別控除</li> <li>中小企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</li> </ol>	<ol style="list-style-type: none"> <li>〔Provision〕</li> <li>Savings of reserve for prevention of mine pollution from metal mining, etc.</li> <li>Savings of reserve for prevention of specified disaster</li> <li>Savings of reserve for extraordinary repair</li> <li>Savings of reserve for mine prospecting</li> <li>Special deduction for expenditure in prospecting for mineral deposit</li> <li>Savings of reserve for bolstering base for agricultural businesses</li> <li>Special deduction for blue return</li> <li>Special treatment on accounting for small and medium-sized enterprises (Acquisition value of small amount depreciable assets included in necessary expense)</li> </ol>