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

利用上の注意 Notes on use

この章は、平成21年1月1日から12月31日までの間の所得について、平成22年3月31日までに確定申告、修正申告又は更正決定等による申告所得税の課税の事績を、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 of self-assessed tax by march 31, 2010 with final returns, amended returns or reassessments, for the income earned between January 1 and December 31 in 2009. Figures were surveyed and computed based on the method of complete survey or sample survey

Therefore the people who don't 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」

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計額より大きい者を掲げた。
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、維別 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, forestry 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、執 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, forestry income, capital gains, occasional income, and miscellaneous income.
雑所得者	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、- 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, forestry 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、維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

- 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によった。

(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
- 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"

所得区分	主たる	従たる
Type of income	Main	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(主たるに計上さ
Operating income	Total number of business income earners and farm earners.	れる場合を除く)。
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 のいずれよりも大きい者を掲げた。	Number of each type of income earners (except for those counted as "main").
Business income	Number of income earners whose business income is the largest of all types of income.	
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	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。	
Dividend income	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	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.	
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.	
雑所得	各種所得の金額のうち維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 earners.	
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 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21年分) Rate of self-assessed income tax to taxable income or taxable retirement income (for 2009)

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 Less than 1.95 million yen	5%	0 円
330 " Less than 3.3 million yen	10	97, 500
695 " Less than 6.95 million yen	20	427, 500
900 " Less than 9 million yen	23	636, 000
1, 800 " Less than 18 million yen	33	1, 536, 000
1,800 万円以上の場合 18 million yen or more	40	2, 796, 000

4 申告所得税の主な諸控除等(平成21年分)

(1) 所得控除

イ	基礎控除		380,000円
口	配偶者控除		380,000円
	ただし、		
	老人控除対象	配偶者	480,000円

同居特別障害者である控除対象配偶者 … 730,000円 同居特別障害者である老人控除対象配偶者 830,000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

= 扶養控除 380,000円 ただし、

- 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)

4 Principal deductions under self-assessed income tax

(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
Exemption for a cohabitating spouse with	a
severe disability	·· 730,000 yen
Exemption for a cohabitating, elderly spour	
with a severe disability	··· 830,000 ven

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
Over 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 ·····	$580,000 \mathrm{\ yen}$
Exemption for elderly dependent other than a	
cohabitating parent	480,000 ven

Add $350,\!000$ yen to the above amounts if the person is a cohabitating dependent who also has a severe disability.

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 $% \left(1\right) =\left(1\right) \left(1\right) \left($
- 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

- 卜 生命保険料控除
- (イ) 一般の生命保険料

支払保険料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×1/2 +12,500円
- C 50,000円を超える場合 支払保険料×1/4 +25,000円(最高5万円)
- (1) 個人年金保険料
 - (イ)の計算に同じ
- (ハ) (イ)と(ロ)がある場合
 - (イ)と(ロ)の合計
- 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
- (イ) 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
- (中) 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 × 1/2 + 5,000円
- C 20,000円を超える場合 15,000円
- (ハ) (イ)と(ロ)がある場合

(イ)と(ロ)の合計 (最高50,000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 拠出年金法の個人型年金加入者掛金及び 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

ヲ 寄附金控除 … 特定寄附金の額と総所得金額等の40%の いずれか少ない方の金額のうち、5,000円 を超える部分の金額

(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。

- G. Deduction for life insurance premiums
 - (a) Standard life insurance premiums
 - (i) Premiums paid up to 25,000 yen: the full amount
 - (ii) Premiums paid between 25,000 and 50,000 yen: premiums paid \times 1/2 + 12,500 yen
 - (iii) Premiums paid over 50,000 yen: premiums paid × 1/4 + 25,000 yen (maximum deduction: 50,000 yen)
 - (b) Private pension insurance premiums

The same calculation method as (a)

- (c) In the case where both (a) and (b) have been paid Total calculated deductions from (a) and (b)
- 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 50,000yen: 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 × 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)

 ${\bf J}.$ 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, of private pension premiums under the Defined Contribution Pension Act , and of premiums paid into mutual aid societies for people with disabilities

K. Exemption for persons with disabilities,

widows, widowers, and working students $\cdots 270,000$ yen Exemption for persons with severe disabilities $\cdots 400,000$ yen Exemption for designated widows $\cdots 350,000$ yen

L. Deductions for donations

The portion of donations (up to 40% of total net income) that exceeds $5{,}000~\mathrm{yen}$

(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.

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

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

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

住宅の取得等に係る 借入金又は債務の年 末残高 5,000万円以 下の部分の金額

(最高37万5千円)

B 平成13年7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

住宅の取得等に係る 借入金又は債務の年 末残高 5,000万円以 下の部分の金額



100円未満の 端数切捨て

(最高50万円)

C 平成17年中に居住の用に供した場合

住宅の取得等に係る 借入金又は債務の年 末残高 4,000万円以 下の部分の金額



100円未満の 端数切捨て

(最高40万円)

D 平成18年中に居住の用に供した場合

住宅の取得等に係る 借入金又は債務の年 末残高 3,000万円以 下の部分の金額



100円未満の 端数切捨て

(最高30万円)

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)

住宅の取得等に係る 借入金又は債務の年 末残高 2,500万円以 下の部分の金額

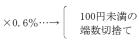


100円未満の 端数切捨て

(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

住宅の取得等に係る 借入金又は債務の年 末残高 2,500万円以 下の部分の金額



(最高15万円)

B. Foreign tax credit

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

Deduction limit = Amount of income tax for the year the year

Total income from sources outside Japan for the year

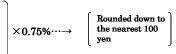
Total income for the year

C. Special credit for housing loans, 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

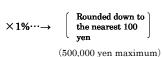
The year-end balance up to 50 million yen of borrowings or debt incurred toward acquisition, etc. of a residence



(375,000 yen maximum)

(b) For housing loans acquired between July 1, 2001 and December 31, 2004:

The year end balance up to 50 million yen of borrowings or debt incurred toward acquisition, etc. of a residence



(c) For housing loans acquired in 2005:

The year-end balance up to 40 million yen of borrowings or debt incurred toward acquisition, etc. of a residence

X 1%····

Rounded down to the nearest 100 yen

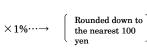
(400,000 yen maximum)

(d) For housing loans acquired in 2006:

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

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

The year end balance up to 25 million yen of borrowings or debt incurred toward acquisition, etc. of a residence

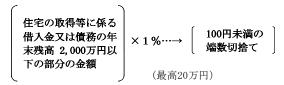


(250,000 yen maximum)

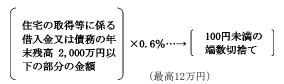
(f) For housing loans acquired in 2007 in specific cases where the taxpayer chooses to take a credit in lieu of (e), above:

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

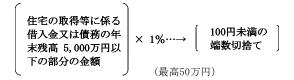
G 平成20年中に居住の用に供した場合 (Hを選択する場合を除く)



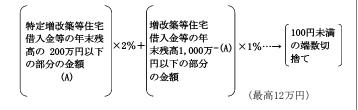
H 平成20年中に居住の用に供し、Gに代えて控除額の特例 を選択する場合



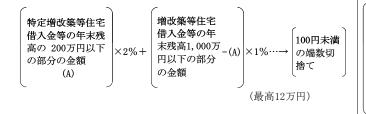
I 平成21年中に居住の用に供した場合



- 二 特定增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Eに代えて 選択する場合に適用される

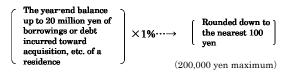


B 家屋の断熱改修工事等をして、ハのGに代えて 選択する場合に適用される

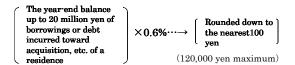


- ホ 住宅耐震改修特別控除
 - A 平成18年から平成20年中に居住の用に供した場合 住宅耐震改修に要した費用の額 × 10%(最高20万円)

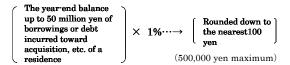
(g) For housing loans acquired in 2008 (excluding cases where this is to be calculated based on (h), below):



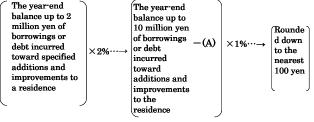
(h) For housing loans acquired in 2008 in specific cases where the taxpayer chooses to take a credit in lieu of (g), above



(i) For housing loans acquired in 2009

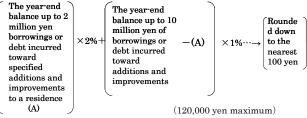


- D. Special credit for housing loans used for specified additions and improvements
 - (a) This credit is for housing loans toward renovations such as those for making a dwelling barrier free, and applies in cases where the taxpayer elects to take this credit in lieu of the credit under item (e) in section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



(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 item (g) in section C above:



- E. Special deduction for renovation for earthquake-resistant structures of houses
- (a) For housing loans acquired between 2006 and 2008:

10% of the value of the expenditures required for the seismic retrofitting of the existing residence (200,000 yen maximum)

B 平成21年中に居住の用に供した場合

住宅耐震改修に要し た費用の額と住宅耐 震改修に係る耐震工 事の標準的な費用の 額のいずれか少ない 方の金額 (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日から同年12月31日までに居住の用に供した場合に、上記ハ又は二の適用との選択により適用できる。

A 高齢者等居住改修工事等を行った場合

高齢者等居住改修工事等 に要した費用の額と高齢 者等居住改修工事等の標 準的な費用の額のいずれ か少ない方の金額(最高 200万円)

×10%···→ 【 100円未満の 端数切捨て (最高20万円)

B 家屋の一般断熱改修工事等を行った場合

一般断熱改修工事等に要 した費用の額と一般断熱 改修工事等の耐震工事の 標準的な費用の額のいず れか少ない方の金額(最 高200万円、(太陽光発電 設備設置工事等を含む場 合は、最高300万円))

(最高20万円(太陽光発電設備設置 工事等を含む場合は、最高30万 円))

卜 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 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1,000万 円)

×10%···→ (最高100万円)

5 平成21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 2009

[棚卸資産の評価関係]

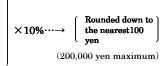
1 棚卸資産の低価法による評価の選択

[減価償却費等関係]

- 2 耐用年数の短縮
- 3 機械装置の増加償却
- 4 陳腐化資産の特別な償却
- 5 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
- 6 中小企業者が機械等を取得した場合の特別償却
- 7 事業基盤強化設備を取得した場合等の特別償却
- 8 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
- 9 情報基盤強化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 地震防災対策用資産の特別償却
- 12 事業革新設備等の特別償却
- 13 特定電気通信設備等の特別償却
- 14 集積区域における集積産業用資産の特別償却
- 15 資源再生化設備等の特別償却
- 16 新用途米穀加工品等製造設備の特別償却
- 17 特定地域における工業用機械等の特別償却
- 18 医療用機器等の特別償却

(b) For housing loans acquired in 2009

The smaller amount of either of the amount of actual cost required for the renovation for earthquake resistant structures of a house or the amount of standard cost for such renovation

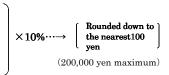


F. Special tax credit for specified renovation of houses

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, 2009, a special tax credit is available by selecting either of this credit or (c) or (d) above.

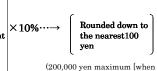
(a) When having implemented renovation for the elderly, etc. to a house

The smaller amount of either of the amount of actual cost required for the renovation for the elderly, etc. to a house or the amount of standard cost for such renovation



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

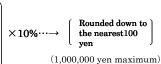
The smaller amount of either of the amount of actual cost required for the general insulation retrofit, etc. or the amount of standard cost for such construction (2,000,000 yen maximum [when including the installation of a photovoltaic facility, 3,000,000 yen maximum]).



(200,000 yen maximum [when including the installation of a photovoltaic facility, 300,000 yen maximum])

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

The amount of the standard additional cost required for complying with the criteria for approved excellent long-term houses (10,000,000 yen maximum)



[Related to Inventory valuation]

- 1 Choice of inventory valuation on "cost or market method" basis
- [Related to Depreciation]
 - 2 Shortening of useful life
 - 3 $\,$ Extra depreciation for machinery and equipment operated for longer than average (additional depreciation)
 - 4 Extra depreciation on obsolete assets
 - 5 Special depreciation for acquisition, etc. of equipment to promote structural reform of energy demand and supply
 - 6 Special depreciation for acquisition , etc. of machineries by small and medium-size enterprises
 - 7 $\,$ Special depreciation for acquisition , etc. of equipment to consolidate basic structure of business
 - 8 Special depreciation in such cases as specified small and medinm sized enterprises in Okinawa acquire management innovation facilities, etc
 - 9 Special depreciation upon acquisition of information infrastructure strengthening facilities, other cases
 - 10 Special depreciation for specified facilities, etc.
 - 11 Special depreciation for assets for earthquake disaster prevention countermeasure
 - 12 Special depreciation for equipment for business renovation
 - 13 Special depreciation for specified telecommunication facilities
 - 14 Special depreciation for clustered industrial-use assets in cluster zones
 - 15 Special depreciation for resouce recycling systems
 - 16 Special depreciation for facilities to produce rice products for new use
 - 17 Special depreciation of industry-use machinery and the like in specified areas
 - 18 Special initial depreciation on equipment for medical treatment, etc.

- 19 建替え病院用等建物の特別償却
- 20 障害者を雇用する場合の機械等の割増償却等
- 21 支援事業所取引金額が増加した場合の三年以内取得資産の割増償却
- 22 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
- 23 特定再開発建築物等の割増償却
- 24 倉庫用建物等の割増償却

[引当金·準備金関係]

- 25 貸金に係る貸倒引当金の設定
- 26 返品調整引当金の設定
- 27 退職給与引当金の設定
- 28 金属鉱業等鉱害防止準備金の積立て
- 29 特定災害防止準備金の積立て
- 30 特別修繕準備金の積立て
- 31 探鉱準備金の積立て
- 32 農業経営基盤強化準備金の積立て

[所得の特別控除関係]

- 33 新鉱床探鉱費の特別控除
- 34 青色申告特別控除

[その他の所得計算の特例関係]

- 35 青色事業専従者給与の必要経費算入
- 36 必要経費に算入される家事関連費
- 37 小規模事業者の収入及び費用の帰属時期の特例(現金主義 による所得計算)
- 38 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

[税額控除関係]

- 39 試験研究を行った場合の所得税額の特別控除
- 40 エネルギー需給構造改革推進設備を取得した場合の所得税 額の特別控除
- 41 情報基盤強化設備等を取得した場合の所得税額の特別控除
- 42 事業基盤強化設備を取得した場合等の所得税額の特別控除
- 43 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等の 所得税額の特別控除
- 44 中小企業者が機械等を取得した場合等の所得税額の特別控除
- 45 教育訓練費の額がある場合の所得税額の特別控除

[純損失関係]

- 46 純損失の繰越控除
- 47 純損失の繰戻しによる還付

[更正等の手続関係]

- 48 更正の制限
- 49 更正の理由附記
- 50 更正に対する不服申立ての場合の異議申立てと審査請求の選 択

- 19 Special depreciation for structures in rebuilding of haspitals, etc.
- 20 Special additional depreciation on machineries in the case of employment of handicapped person
- 21 Special additional depreciation for assets acquired within three years in the case where the transaction amount has increased at an assisted business office
- 22 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
- 23 Special additional depreciation on specified redeveloped buildings, etc
- 24 Special additional depreciation on buildings for storage, etc.

[Related to Reserve fund, and Provision]

- 25 Setting of reserve for bad debts
- 26 Setting of reserve loss on goods unsold
- 27 Setting of reserve for retirement allowance
- 28 Savings of reserve for prevention of mine pollution from metal mining, etc.
- 29 Savings of reserve for prevention of specified disaster
- 30 Savings of reserve for extraordinary repair
- 31 Savings of reserve for mine prospecting
- 32 Savings of reserve for bolstering base for agricultural businesses

[Related to Special Deduction for Income]

- 33 Special deduction for expenditure in prospecting for mineral deposit
- 34 Special deduction for blue return

[Related to Tax Credit]

- 35 Including of wages for family employee of blue return taxpayer in necessary expense
- Expenses relating to housekeeping included in necessary expense
- 37 Special treatment on accounting for small-scale enterprises (computing of income or cash basis)
- 38 Special treatment on accounting for small and medium sized enterprises (Acquisition value of small amount depreciable assets included in necessary expense)

[Related to Tax Credit]

- 39 Special deduction in income tax when conducting test research
- 40 Special income tax credit in the case of acquisition , etc. of equipment to promote structural reform of energy demand and supply
- 41 Special deduction in income tax when acquiring information infrastructure strengthening facilities, other cases
- 42 $\,$ Special income tax credit for acquisition , etc. of equipment to consolidate basic structure of business
- 43 Special credit for incom tax in such cases as specified small and medium-sized enterprises in Okinawa acquire management innovation facilities,etc
- 44 Special income tax credit for acquisition, etc. of machineries by small and medium-
- 45 Special deduction in income tax when increasing the value of expenditures for education and training

[Related to Net Loss]

- 46 Carryover of net loss
- 47 Refund by carryback of net loss

[Related to procedure for correction, etc.]

- 48 Limit on correction
- 49 Explanatory remarks on the correction
- 50 Choice between request for reinvestigation and request for reconsideration in the case of appeal of dissatisfaction on correction