

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22年1月1日から12月31日までの間の所得について、平成23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, 2011 with final returns, amended returns or reassessments, for the income earned between January 1 and December 31 in 2010. 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」
"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によった。

(Note) 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 Main	従たる 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 earners.	各種所得金額を有する者を掲げた（主たるに計上される場合を除く）。 Number of each type of income earners (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 earners.	
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22年分）
Rate of self-assessed income tax to taxable income or taxable retirement income (for 2010)

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 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22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
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

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

なお、扶養親族が同居特別障害者に該当する場合は
350,000 円を加算した額

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)

4 Principal deductions under self-assessed income tax(for 2010)

(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 spouse with a severe disability	830,000 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
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 yen

Exemption for elderly dependent other than a cohabitating parent 480,000 yen

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 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

ト 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)
- (ロ) 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
- (ロ) 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

ただし、特別障害者 …… 400,000円
特定の寡婦 …… 350,000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、2,000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、 剰余金の配当等に係る配当所得の金額の10%と、 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、 は5%、 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 × 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)

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 …… 270,000 yen
Exemption for persons with severe disabilities … 400,000 yen
Exemption for designated widows …… 350,000 yen

L. Deductions for donations

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

2 申告所得税

□ 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

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

八 (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11年12月31日までの間に居住の用に供した場合

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

(最高25万円)

B 平成12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

$$\left[\begin{array}{l} \text{住宅の取得等に係る} \\ \text{借入金又は債務の年} \\ \text{末残高 5,000万円以} \\ \text{下の部分の金額} \end{array} \right] \times 0.75\% \dots \left[\begin{array}{l} \text{100円未満の} \\ \text{端数切捨て} \end{array} \right]$$

(最高37万5千円)

C 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

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

(最高50万円)

D 平成17年中に居住の用に供した場合

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

(最高40万円)

E 平成18年中に居住の用に供した場合

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

(最高30万円)

F 平成19年中に居住の用に供した場合
(Gを選択する場合を除く)

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

(最高25万円)

G 平成19年中に居住の用に供し、Fに代えて控除額の特例を選択する場合

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

(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:

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

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 December 31, 1999

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

(250,000 yen maximum)

(b) For housing loans acquired between January 1, 2000 and June 30, 2001

$$\left[\begin{array}{l} \text{The year-end balance} \\ \text{up to 50 million yen of} \\ \text{borrowings or debt} \\ \text{incurred toward} \\ \text{acquisition, etc. of a} \\ \text{residence} \end{array} \right] \times 0.75\% \dots \left[\begin{array}{l} \text{Rounded down to} \\ \text{the nearest 100 yen} \end{array} \right]$$

(375,000 yen maximum)

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

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

(500,000 yen maximum)

(d) For housing loans acquired in 2005:

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

(400,000 yen maximum)

(e) For housing loans acquired in 2006:

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

(300,000 yen maximum)

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

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

(250,000 yen maximum)

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

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

(150,000 yen maximum)

- H 平成20年中に居住の用に供した場合
(I を選択する場合を除く)

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

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

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

- J 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

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

二 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、八のFに代えて
選択する場合に適用される

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

- B 家屋の断熱改修工事等をして、八のHに代えて
選択する場合に適用される

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

ホ 住宅耐震改修特別控除

- A 平成21年1月1日から平成22年12月31日の間に居住
の用に供した場合

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

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

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

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

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

- (j) For housing loans acquired between January 1, 2009 and
December 31, 2010

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

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 item (f)
in section C above:

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

- (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 item (h) in section C
above:

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

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

- (a) For housing loans acquired between January 1, 2009 and
December 31, 2010.

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

2 申告所得税

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日から平成22年12月31日までに居住の用に供した場合に、上記八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を行った場合

$$\left(\begin{array}{l} \text{高齢者等居住改修工事等に要した費用の額と高齢者等居住改修工事等の標準的な費用の額のいずれか少ない方の金額(最高200万円)} \end{array} \right) \times 10\% \dots \left[\begin{array}{l} \text{100円未満の} \\ \text{端数切捨て} \end{array} \right] \quad \text{(最高20万円)}$$

B 家屋の一般断熱改修工事を行った場合

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

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。

$$\left(\begin{array}{l} \text{認定長期優良住宅の認定基準に適合するために必要となる標準的ななかり増し費用の額(最高1,000万円)} \end{array} \right) \times 10\% \dots \left[\begin{array}{l} \text{100円未満の} \\ \text{端数切捨て} \end{array} \right] \quad \text{(最高100万円)}$$

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, 2010, 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

$$\left(\begin{array}{l} \text{The smaller amount of either of the amount of actual cost required for the renovation for the elderly, etc. to a house or the amount of standard cost for such renovation, (2,000,000 yen maximum)} \end{array} \right) \times 10\% \dots \left[\begin{array}{l} \text{Rounded down to the nearest 100 yen} \end{array} \right] \quad \text{(200,000 yen maximum)}$$

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

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

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

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.

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

5 平成22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 2010

<p>[棚卸資産の評価関係]</p> <p>1 棚卸資産の低価法による評価の選択</p> <p>[減価償却費等関係]</p> <p>2 耐用年数の短縮</p> <p>3 機械装置の増加償却</p> <p>4 陳腐化資産の特別な償却</p> <p>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な償却</p> <p>6 中小企業者が機械等を取得した場合の特別な償却</p> <p>7 事業基盤強化設備を取得した場合等の特別な償却</p> <p>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な償却</p> <p>9 情報基盤強化設備等を取得した場合の特別な償却</p> <p>10 特定設備等の特別な償却</p> <p>11 地震防災対策用資産の特別な償却</p> <p>12 事業革新設備等の特別な償却</p> <p>13 特定電気通信設備等の特別な償却</p> <p>14 集積区域における集積産業用資産の特別な償却</p> <p>15 資源再生化設備等の特別な償却</p> <p>16 新用途米穀加工品等製造設備の特別な償却</p> <p>17 特定地域における工業用機械等の特別な償却</p> <p>18 医療用機器等の特別な償却</p>	<p>[Related to Inventory valuation]</p> <p>1 Choice of inventory valuation on "cost or market method" basis</p> <p>[Related to Depreciation]</p> <p>2 Shortening of useful life</p> <p>3 Extra depreciation for machinery and equipment operated for longer than average (additional depreciation)</p> <p>4 Extra depreciation on obsolete assets</p> <p>5 Special depreciation for acquisition, etc. of equipment to promote structural reform of energy demand and supply</p> <p>6 Special depreciation for acquisition, etc. of machineries by small and medium-size enterprises</p> <p>7 Special depreciation for acquisition, etc. of equipment to consolidate basic structure of business</p> <p>8 Special depreciation in such cases as specified small and medium-sized enterprises in Okinawa acquire management innovation facilities, etc</p> <p>9 Special depreciation upon acquisition of information infrastructure strengthening facilities, other cases</p> <p>10 Special depreciation for specified facilities, etc.</p> <p>11 Special depreciation for assets for earthquake disaster prevention countermeasure</p> <p>12 Special depreciation for equipment for business renovation</p> <p>13 Special depreciation for specified telecommunication facilities</p> <p>14 Special depreciation for clustered industrial-use assets in cluster zones</p> <p>15 Special depreciation for resource recycling systems</p> <p>16 Special depreciation for facilities to produce rice products for new use</p> <p>17 Special depreciation of industry-use machinery and the like in specified areas</p> <p>18 Special initial depreciation on equipment for medical treatment, etc.</p>
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19 建替え病院用等建物の特別償却	19 Special depreciation for structures in rebuilding of hospitals, etc.
20 障害者を雇用する場合の機械等の割増償却等	20 Special additional depreciation on machineries in the case of employment of handicapped person
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	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 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	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 特定再開発建築物等の割増償却	23 Special additional depreciation on specified redeveloped buildings , etc
24 倉庫用建物等の割増償却	24 Special additional depreciation on buildings for storage , etc.
[引当金・準備金関係]	[Related to Reserve fund, and Provision]
25 貸金に係る貸倒引当金の設定	25 Setting of reserve for bad debts
26 返品調整引当金の設定	26 Setting of reserve loss on goods unsold
27 退職給与引当金の設定	27 Setting of reserve for retirement allowance
28 金属鉱業等鉱害防止準備金の積立て	28 Savings of reserve for prevention of mine pollution from metal mining , etc.
29 特定災害防止準備金の積立て	29 Savings of reserve for prevention of specified disaster
30 特別修繕準備金の積立て	30 Savings of reserve for extraordinary repair
31 探鉱準備金の積立て	31 Savings of reserve for mine prospecting
32 農業経営基盤強化準備金の積立て	32 Savings of reserve for bolstering base for agricultural businesses
[所得の特別控除関係]	[Related to Special Deduction for Income]
33 新鉱床探鉱費の特別控除	33 Special deduction for expenditure in prospecting for mineral deposit
34 青色申告特別控除	34 Special deduction for blue return
[その他の所得計算の特例関係]	[Related to Tax Credit]
35 青色事業専従者給与の必要経費算入	35 Including of wages for family employee of blue return taxpayer in necessary expense
36 必要経費に算入される家事関連費	36 Expenses relating to housekeeping included in necessary expense
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）	37 Special treatment on accounting for small-scale enterprises (computing of income on cash basis)
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	38 Special treatment on accounting for small and medium-sized enterprises (Acquisition value of small amount depreciable assets included in necessary expense)
[税額控除関係]	[Related to Tax Credit]
39 試験研究を行った場合の所得税額の特別控除	39 Special deduction in income tax when conducting test research
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	40 Special income tax credit in the case of acquisition , etc. of equipment to promote structural reform of energy demand and supply
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	41 Special deduction in income tax when acquiring information infrastructure strengthening facilities, other cases
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	42 Special income tax credit for acquisition , etc. of equipment to consolidate basic structure of business
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	43 Special credit for incom tax in such cases as specified small and medium-sized enterprises in Okinawa acquire management innovation facilities,etc
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	44 Special income tax credit for acquisition , etc. of machineries by small and medium-size enterprises
45 教育訓練費の額がある場合の所得税額の特別控除	45 Special deduction in income tax when increasing the value of expenditures for education and training
[純損失関係]	[Related to Net Loss]
46 純損失の繰越控除	46 Carryover of net loss
47 純損失の繰戻しによる還付	47 Refund by carryback of net loss
[更正等の手続関係]	[Related to procedure for correction , etc.]
48 更正の制限	48 Limit on correction
49 更正の理由附記	49 Explanatory remarks on the correction
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	50 Choice between request for reinvestigation and request for reconsideration in the case of appeal of dissatisfaction on correction