申告所得税 2 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 1

この章は、平成23年1月1日から12月31日までの間の所得について、平成24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, 2012, with final returns, amended returns or reassessments, for the income earned between January 1 and December 31 in 2011. 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

「2-1 課 税 状 況」及び「2-2 所得階級別人員」 (1)

"2-1 Statistics of Taxation" and "2-2 Number of Taxpayers by Income Range"

所得者区分 Type of income earners	所得者の定義 Definition of income earners
事業所得者	各種所得の金額のうち事業所得の金額が他の各種所得の金額の合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、雑所得の 金額のいずれよりも不動産所得の金額の方が大きい者を掲げた。
Real estate income earners	Other income earners whose real estate income is larger than any one of the following: interest income, dividend income, employment income, retirement income, 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、維所得 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、一時所 得の金額のいずれよりも雑所得の金額の方が大きい者を掲げた。
Miscellaneous income earners	Other income earners whose miscellaneous income is larger than any one of the following: interest income, dividend income, real estate income, employment income, retirement income, 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、雑所得者以外の者を掲げた。
Income earners not otherwise classified	Other income earners not classified as real estate earners, employment income earners or miscellaneous income earners.

(注) 上記の判定を行う場合の各種所得の金額について

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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。 3

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

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

2. Only 50% of long-term capital gains subject to comprehensive taxation or occasional income have been considered for the purpose of computing such gains or income

3. Capital gains subject to separate taxation are considered after subtracting the special deduction applicable to such capital gains

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「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"
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所得区分	主たるもの	従たるもの
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 earner.	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 earner (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ー時所得の金額が他の各種所得の金額の いずれよりも大きい者を掲げた。	
Occasional income	Number of income earners whose occasional income is the largest of all types of income.	
維所得	各種所得の金額のうち雑所得の金額が他の各種所得の金額のい ずれよりも大きい者、またはいずれにも該当しない者を掲げた。	
Miscellaneous income	Number of income earners whose miscellaneous income is the largest of all types of income, or those not classified as any other type of income earner.	
分離短期譲渡所得	各種所得の金額のうち分離短期譲渡所得の金額が他の各種所得 の金額のいずれよりも大きい者を掲げた。	
Short-term separate capital gains	Number of income earners whose short-term separate capital gains is the largest of all types of income.	
分離長期譲渡所得	各種所得の金額のうち分離長期譲渡所得の金額が他の各種所得 の金額のいずれよりも大きい者を掲げた。	
Long-term separate capital gains	Number of income earners whose long-term separate capital gains is the largest of all types of income.	
株式等の譲渡所得等	各種所得の金額のうち株式等の譲渡所得等の金額が他の各種所 得の金額のいずれよりも大きい者を掲げた。	
Capital gains of stocks, etc.	Number of income earners whose capital gains of stocks, etc. is the largest of all types of income.	
山林所得	各種所得の金額のうち山林所得の金額が他の各種所得の金額の いずれよりも大きい者を掲げた。	
Timber income	Number of income earners whose timber income is the largest of all types of income.	
退職所得	各種所得の金額のうち退職所得の金額が他の各種所得の金額の いずれよりも大きい者を掲げた。	
Retirement income	Number of income earners whose retirement income is the largest of all types of income.	

3 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23年分) Rate of self-assessed income tax to taxable income or taxable retirement income (for 2011)

課税所得金額	税率	控除額
Amount of taxable income	Tax rate (%)	Amount of deduction (yen)
195 万円未満の場合 Under 1.95 million yen	5%	0 円
330 ″ Under 3.3 million yen	10	97, 500
695 ″ Under 6.95 million yen	20	427, 500
900 <i>"</i> 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23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
380,00	0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
760,00	0円以上	0円

- 二 扶養控除 380,000円
 ただし、
 特定扶養親族 630,000円
 老人扶養親族のうち同居老親等 580,000円
 - 老人扶養親族のうち同居老親等以外 …… 480,000円
- ホ 雑損控除 …… 次の(イ)又は(ロ)のいずれか多い方 の金額 (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
- (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

- 4 Principal deductions under self-assessed income tax (for 2011)
- (1) Exemptions and deductions from income

 - 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

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
(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

- 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 (イ)と(ロ)がある場合 (n)(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 (1) 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 В 50,000円を超える場合 50,000円 (1) 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 С 20,000円を超える場合 15,000円
- (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
- 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

心身障害者扶養共済掛金の合計額

寄附金控除 ヲ

(ハ) (イ)と(ロ)がある場合

	「震災関連寄附金以外の	震災関連	
	特定寄附金の額の合計額	+寄附金の額の	2,000円
	(注1)	合計額	
(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。

(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を いう。

(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 50,000 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 × 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), 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 \cdots	400,000 yen			
Exemption for cohabitating dependents with				
severe disabilities	750,000 yen			
Exemption for designated widows	350,000 yen			
L. Deductions for donations				
Amount of donation other Amount of	7			
than that of earthquake +earthquake	-2,000 yen			
- related donation (note:1) - related dona	tion			
(note:2)				

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

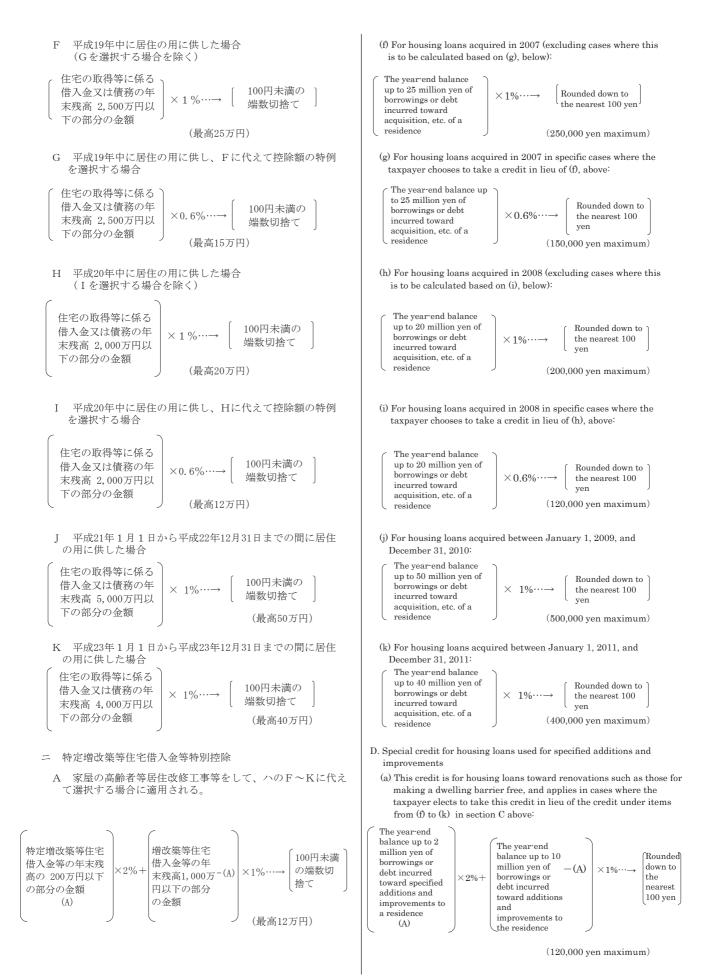
(note:2) The maximum amount is set at the amount equivalent to 80% of the total income.

(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) 税額控除 (2) Tax credits イ 配当控除 … 原則として、①剰余金の配当等に係る配当 A. Tax credit for dividends 所得の金額の10%と、②特定証券投資信託の In principle, the tax credit for dividends is the total of (1) 10% of 収益の分配に係る配当所得の金額の5%との dividend income from profits and (2) 5% of dividend income from 合計額(課税総所得金額が1,000万円を超え revenue on specific securities investment funds. (If total taxable る場合、その超える金額に対応する配当につ income exceeds 10 million ven, the tax credit for dividends on the portion of income over 10 million yen is 5% for (1) and 2.5% for (2).) 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 However, interest on endowment, dividends of profits from specified 信託の収益の分配金、投資法人の投資口の配 securities in foreign currency investment funds, dividends of profits 当等、外国法人からの配当金や確定申告しな from securities investment trusts (except for specified securities いこと又は申告分離課税を選択した配当所得 investment trusts), dividends of profits from investments by 等は配当控除の対象とならない。 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. 外国税額控除 … 外国所得税のうち、次の算式により計 \Box B. Foreign tax credit 算した控除限度額までの金額 The portion of foreign income tax up to the deduction limit computed according to the following formula: Total income from sources その年分の国外所得総額 Amount of その年分の outside Japan for the year 控除限度額= X Deduction limit = income tax for \times 所得税額 その年分の所得総額 Total income for the year the year C. Special credit for loans relating to a dwelling (specific additions or (特定增改築等) 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 improvements, etc.) れる。 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 平成11年1月1日から平成12年12月31日までの間に居住の (a) For housing loans acquired between January 1, 1999, and December 用に供した場合 31, 2000: The year-end balance 住宅の取得等に係る up to 50 million yen of Rounded down to 100円未満の 借入金又は債務の年 the nearest 100 ×0.5%····borrowings or debt imes 0.5%····-端数切捨て incurred toward ven 末残高 5,000万円以 acquisition, etc. of a 下の部分の金額 residence (最高25万円) (250,000 yen maximum) (b) For housing loans acquired between January 1, 2001, and June 30, 平成13年1月1日から平成13年6月30日までの間に居住の В 2001: 用に供した場合 The year-end balance 住宅の取得等に係る up to 50 million yen of Rounded down to 借入金又は債務の年 100円未満の borrowings or debt the nearest 100 $\times 0.75\% \cdots$ $\times 0.75\%$ ····· 端数切捨て incurred toward 末残高 5,000万円以 ven acquisition, etc. of a 下の部分の金額 residence (最高37万5千円) (375,000 yen maximum) 平成14年1月1日から平成16年12月31日までの間に居住の (c) For housing loans acquired between January 1, 2002, and December C 31, 2004: 用に供した場合 The year-end balance up to 50 million ven of 住宅の取得等に係る borrowings or debt Rounded down to the $\times 1\%$ ····-借入金又は債務の年 100円未満の incurred toward nearest 100 ven $\times 1 \% \cdots \rightarrow$ 末残高 5,000万円以 端数切捨て acquisition, etc. of a (500,000 yen maximum) 下の部分の金額 residence (最高50万円) D 平成17年中に居住の用に供した場合 (d) For housing loans acquired in 2005: The year-end balance up to 40 million yen of 住宅の取得等に係る Rounded down to the borrowings or debt $\times 1\% \cdots \rightarrow$ 借入金又は債務の年 100円未満の nearest 100 ven × 1 %·· incurred toward 末残高 4,000万円以 端数切捨て acquisition, etc. of a residence 下の部分の金額 (最高40万円) (400,000 yen maximum) E 平成18年中に居住の用に供した場合 (e) For housing loans acquired in 2006: The year-end balance 住宅の取得等に係る up to 30 million ven of Rounded down to 100円未満の 借入金又は債務の年 × 1 %… borrowings or debt $\times 1\% \dots \rightarrow$ the nearest 100 端数切捨て 末残高 3,000万円以 incurred toward ven acquisition, etc. of a 下の部分の金額 residence (最高30万円) (300,000 ven maximum)

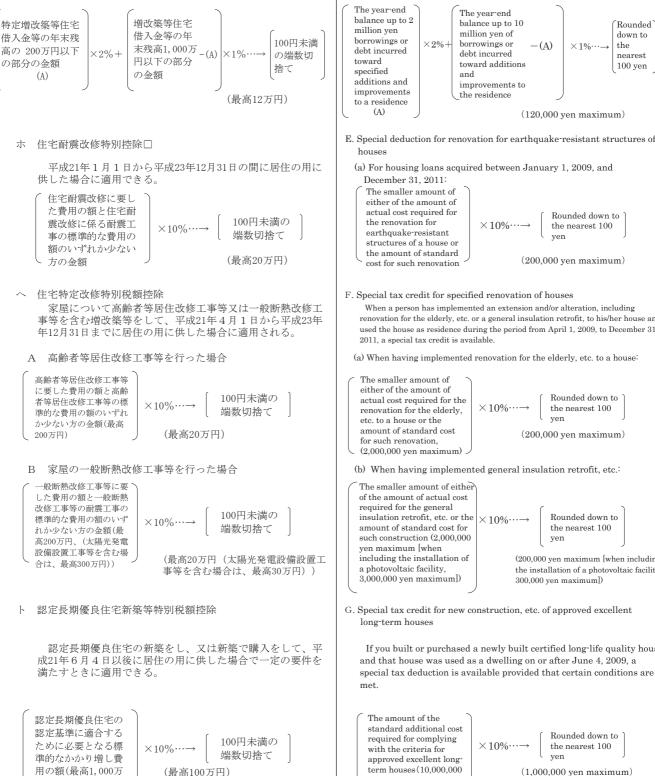
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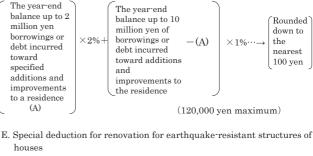
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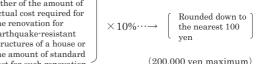
B 家屋の断熱改修工事等をして、ハのH~Kに代えて選択 する場合に適用される。



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



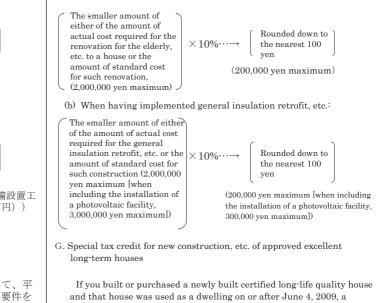
(a) For housing loans acquired between January 1, 2009, and



F. Special tax credit for specified renovation of houses

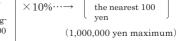
When a person has implemented an extension and/or alteration, including renovation for the elderly, etc. or a general insulation retrofit, to his/her house and used the house as residence during the period from April 1, 2009, to December 31, 2011, a special tax credit is available.

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



Rounded down to

ven maximum)



5 平成23年分申告所得税の青色申告の主な特典(純損失関係及び更正等の手続関係を除く) Principal benefits of blue returns for self-assessment income tax in 2011 (except for related to Net Loss and procedure for correction, etc.)

〔棚卸	印資産の評価関係〕	[Related to]	Inventory valuation]
1	棚卸資産の低価法による評価の選択	1 Choie	ce of inventory valuation on "cost or market method" basis
〔減症	「償却費等関係」	[Related to]	Depreciation]
2	耐用年数の短縮	2 Shor	tening of useful life
3	機械装置の増加償却	3 Extra	a depreciation for machinery and equipment operated for longer than average
	Taka mbar 11 May mbar (L. p		ional depreciation)
4	陳腐化資産の特別な償却		ra depreciation on obsolete assets
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		ial depreciation for acquisition, etc. of equipment to promote structural reform of y demand and supply
G	中止人業老祥機構築も取得した相合の性則億切		cial depreciation for acquisition, etc. of machineries by small and medium-size
6	中小企業者が機械等を取得した場合の特別償却	6 Spec enterp	
7	事業基盤強化設備を取得した場合等の特別償却	7 Spec	ial depreciation for acquisition, etc. of equipment to consolidate basic structure of
	学業産産が自民情を取得した物は中の特別資料	busine	
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	8 Spec	ial depreciation in such cases as specified small and medium-sized enterprises in
		Okina	wa acquiring management innovation facilities, etc.
9	特定設備等の特別償却	9 Spec	ial depreciation for specified facilities, etc.
10	地震防災対策用資産の特別償却	10 Spec	ial depreciation for assets for earthquake disaster prevention countermeasure
11	事業革新設備等の特別償却	11 Spec	ial depreciation for equipment for business renovation
12	集積区域における集積産業用資産の特別償却	12 Spec	ial depreciation for clustered industrial-use assets in cluster zones
13	新用途米穀加工品等製造設備の特別償却	13 Speci	ial depreciation for facilities to produce rice products for new use
14	特定地域における工業用機械等の特別償却	14 Spec	ial depreciation of industry-use machinery and the like in specified areas
15	医療用機器等の特別償却	15 Spec	cial initial depreciation on equipment for medical treatment, etc.
16	建替え病院用等建物の特別償却	-	cial depreciation for structures in rebuilding of hospitals, etc.
17	障害者を雇用する場合の機械等の割増償却等		cial additional depreciation on machineries in the case of employment of capped person
18	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	18 Spe	cial additional depreciation for assets acquired within three years in the case where ansaction amount has increased at an assisted business office
19	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	indust	cial additional depreciation on machineries used by members of commercial and rial cooperatives, etc.which are used to execute plans for the promotion of business tructure
20	特定再開発建築物等の割増償却	20 Spec	cial additional depreciation on specified redeveloped buildings, etc.
21	倉庫用建物等の割増償却		cial additional depreciation on buildings for storage, etc.
22	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	-	cial treatment on accounting for small and medium-sized enterprises (Acquisition of small amount depreciable assets included in necessary expense)
〔引当	白金・準備金関係〕	[Related to]	Reserve fund, and Provision]
23	貸金に係る貸倒引当金の設定	23 Sett	ing of reserve for bad debts
24	返品調整引当金の設定		ing of reserve loss on goods unsold
25	退職給与引当金の設定		ing of reserve for retirement allowance
26	金属鉱業等鉱害防止準備金の積立て		ings of reserve for prevention of mine pollution from metal mining, etc.
27	特定災害防止準備金の積立て		ings of reserve for prevention of specified disaster
28	特別修繕準備金の積立て		
29	探鉱準備金の積立て		ings of reserve for extraordinary repair
30	農業経営基盤強化準備金の積立て		ings of reserve for mine prospecting
			ings of reserve for bolstering base for agricultural businesses
	春の特別控除関係〕 		Special Deduction for Income]
31	新鉱床探鉱費の特別控除	-	cial deduction for expenditure in prospecting for mineral deposit
32	青色申告特别控除	32 Spec	cial deduction for blue return
[その	つ他の所得計算の特例関係〕	[Related to ?	Tax Credit]
33	青色事業専従者給与の必要経費算入	33 Incl	uding of wages for family employee of blue return taxpayer in necessary expense
34	必要経費に算入される家事関連費	34 Exp	enses relating to housekeeping included in necessary expense
	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)	35 Spe cash b	cial treatment on accounting for small-scale enterprises (computing of income on asis)
〔税阁	頁控除関係〕	[Related to ?	Tax Credit]
36	試験研究を行った場合の所得税額の特別控除	-	cial deduction in income tax when conducting test research
37	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		ecial income tax credit in the case of acquisition, etc. of equipment to promote ural reform of energy supply and demand
38	控除 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		cial income tax credit for acquisition, etc. of equipment to consolidate basic structure
39	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	-	cial credit for income tax in such cases as specified small and medium-sized prises in Okinawa acquiring management innovation facilities, etc.
名 40	❶の特別控除 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	-	rnses in Okinawa acquiring management innovation facilities, etc. cial income tax credit for acquisition, etc. of machineries by small and medium-size
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-57-