

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26年1月1日から12月31日までの間の所得について、平成27年3月31日までに申告又は処理（更正、決定等）した者の6月30日現在の課税の事績を、全数調査の方法で調査・集計したものである。したがって、給与所得者等で源泉徴収による納税額があっても確定申告等を要しない者は、調査の対象から除かれている。

This section shows the statistics of taxation for the income earned between January 1 and December 31 in 2014 as of June 30, 2015, with respect to persons who filed final returns or whose cases processed (correction or determination) were completed by March 31. Figures were surveyed and computed based on the method of complete survey.

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

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

- (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, timber 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, timber 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, timber 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。

(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係る配当所得を含む。）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26年分）
Rate of self-assessed income tax to taxable income or taxable retirement income (for 2014)

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
330万円未満の場合 Under 3.3 million yen	10	97,500
695万円未満の場合 Under 6.95 million yen	20	427,500
900万円未満の場合 Under 9 million yen	23	636,000
1,800万円未満の場合 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26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
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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）
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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)
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(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 2014)

(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×1/2+10,000円
- c 40,000円を超える場合
支払保険料等×1/4+20,000円 (最高4万円)
- B 個人年金保険料
Aの計算に同じ
- C 介護医療保険料
Aの計算に同じ
- (㉞) 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×1/2+12,500円
- c 50,000円を超える場合
支払保険料等×1/4+25,000円 (最高5万円)
- B 個人年金保険料
Aの計算に同じ
- (㉟) (イ)と(ロ)の双方について保険料控除の適用を受ける場合
の控除額の計算
- A 生命保険料
(イ)Aと(ロ)Aの合計 (最高4万円)
- B 個人年金保険料
(イ)Bと(ロ)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
- (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(旧第二種共済掛金を除く。)、確定拠出年金法の企業型年金加入者掛金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
- ヲ 寄附金控除 …… 特定寄附金の額と総所得金額等の40%のいずれか少ない金額のうち、2,000円を超える部分の金額

- ② Premiums paid between 20,000 and 40,000 yen:
premiums paid × 1/2 + 10,000 yen
- ③ Premiums paid over 40,000 yen:
premiums paid × 1/4 + 20,000 yen (maximum 40,000 yen)
- (ii) Personal pension insurance premium
The same calculation method as (i)
- (iii) Medical care insurance premiums
The same calculation method as (i)
- (b) Deduction for contracts, etc. concluded on and before December 31, 2011
- (i) Life insurance premium
- ① Premiums paid up to 25,000 yen:
the full amount
- ② Premiums paid between 25,000 and 50,000 yen:
premiums paid × 1/2 + 12,500 yen
- ③ Premiums paid over 50,000 yen:
premiums paid × 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 × 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
The portion of donations (up to 40% of total net income) that exceeds 2,000 yen

(2) 税額控除

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

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

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

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

ハ 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

$$\left[\begin{array}{l} \text{住宅の取得等に係る} \\ \text{借入金又は債務の年} \\ \text{末残高 5,000万円以} \\ \text{下の部分の金額} \end{array} \right] \times 0.5\% \cdots \rightarrow \left[\begin{array}{l} \text{100円未満の} \\ \text{端数切捨て} \end{array} \right] \\ \text{(最高25万円)}$$

B 平成17年中に居住の用に供した場合

$$\left[\begin{array}{l} \text{住宅の取得等に係る} \\ \text{借入金又は債務の年} \\ \text{末残高 4,000万円以} \\ \text{下の部分の金額} \end{array} \right] \times 0.5\% \cdots \rightarrow \left[\begin{array}{l} \text{100円未満の} \\ \text{端数切捨て} \end{array} \right] \\ \text{(最高20万円)}$$

C 平成18年中に居住の用に供した場合

$$\left[\begin{array}{l} \text{住宅の取得等に係る} \\ \text{借入金又は債務の年} \\ \text{末残高 3,000万円以} \\ \text{下の部分の金額} \end{array} \right] \times 0.5\% \cdots \rightarrow \left[\begin{array}{l} \text{100円未満の} \\ \end{array} \right] \\ \text{(最高15万円)}$$

D 平成19年中に居住の用に供した場合
(Eを選択する場合を除く。)

$$\left[\begin{array}{l} \text{住宅の取得等に係る} \\ \text{借入金又は債務の年} \\ \text{末残高 2,500万円以} \\ \text{下の部分の金額} \end{array} \right] \times 0.5\% \cdots \rightarrow \left[\begin{array}{l} \text{100円未満の} \\ \text{端数切捨て} \end{array} \right] \\ \text{(最高12万5千円)}$$

E 平成19年中に居住の用に供し、Dに代えて控除額の特例を選択する場合

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

(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

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, 2000, and June 30, 2001:

$$\left[\begin{array}{l} \text{The year-end balance up} \\ \text{to 50 million yen of} \\ \text{borrowings or debt} \\ \text{incurred toward} \\ \text{acquisition, etc. of a} \\ \text{residence} \end{array} \right] \times 0.5\% \cdots \rightarrow \left[\begin{array}{l} \text{Rounded down to the} \\ \text{nearest 100 yen} \end{array} \right] \\ \text{(250,000 yen maximum)}$$

(b) For housing loans acquired in 2005:

$$\left[\begin{array}{l} \text{The year-end balance up} \\ \text{to 40 million yen of} \\ \text{borrowings or debt} \\ \text{incurred toward} \\ \text{acquisition, etc. of a} \\ \text{residence} \end{array} \right] \times 0.5\% \cdots \rightarrow \left[\begin{array}{l} \text{Rounded down to the} \\ \text{nearest 100 yen} \end{array} \right] \\ \text{(200,000 yen maximum)}$$

(c) For housing loans acquired in 2006:

$$\left[\begin{array}{l} \text{The year-end balance up} \\ \text{to 30 million yen of} \\ \text{borrowings or debt} \\ \text{incurred toward} \\ \text{acquisition, etc. of a} \\ \text{residence} \end{array} \right] \times 0.5\% \cdots \rightarrow \left[\begin{array}{l} \text{Rounded down to} \\ \text{the nearest 100 yen} \end{array} \right] \\ \text{(150,000 yen maximum)}$$

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

$$\left[\begin{array}{l} \text{The year-end balance} \\ \text{up to 25 million yen of} \\ \text{borrowings or debt} \\ \text{incurred toward} \\ \text{acquisition, etc. of a} \\ \text{residence} \end{array} \right] \times 0.5\% \cdots \rightarrow \left[\begin{array}{l} \text{Rounded down to} \\ \text{the nearest 100 yen} \end{array} \right] \\ \text{(125,000 yen maximum)}$$

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

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

F 平成20年中に居住の用に供した場合
(Gを選択する場合を除く。)

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

G 平成20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

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

H 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

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

I 平成23年中に居住の用に供した場合

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

J 平成24年中に居住の用に供した場合

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

K 平成25年中に居住の用に供した場合

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

L 平成26年中に居住の用に供した場合

$$\left[\begin{array}{l} \text{住宅の取得等に係る} \\ \text{借入金又は債務の年} \\ \text{末残高 4,000万円以} \\ \text{下の部分の金額} \\ \text{(注1)} \end{array} \right] \times 1\% \cdots \rightarrow \left[\begin{array}{l} \text{100円未満の} \\ \text{端数切捨て} \\ \text{(最高40万円) (注2)} \end{array} \right]$$

(注1) 住宅の取得等が特定取得に該当しない場合は、2,000万円以下の部分の金額

(注2) 住宅の取得等が特定取得に該当しない場合は、最高20万円

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

$$\left[\begin{array}{l} \text{The year-end balance up} \\ \text{to 20 million yen of} \\ \text{borrowings or debt} \\ \text{incurred toward} \\ \text{acquisition, etc. of a} \\ \text{residence} \end{array} \right] \times 0.5\% \cdots \rightarrow \left[\begin{array}{l} \text{Rounded down to} \\ \text{the nearest 100 yen} \\ \text{(100,000 yen maximum)} \end{array} \right]$$

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

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

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

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

(i) For housing loans acquired in 2011:

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

(j) For housing loans acquired in 2012:

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

(k) For housing loans acquired in 2013:

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

(l) For housing loans acquired in 2014:

$$\left[\begin{array}{l} \text{The year-end balance up} \\ \text{to 40 million yen of} \\ \text{borrowings or debt} \\ \text{incurred toward} \\ \text{acquisition, etc. of a} \\ \text{residence (note:1)} \end{array} \right] \times 1\% \cdots \rightarrow \left[\begin{array}{l} \text{Rounded down to} \\ \text{the nearest 100 yen} \\ \text{(400,000 yen maximum) (note:2)} \end{array} \right]$$

(note:1) When acquisition of a residence, etc. does not fall under the specified acquisition, the amount up to 20 million yen

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

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H～Lに代えて選択する場合に適用される。

$$\left(\begin{array}{l} \text{特定増改築等住宅} \\ \text{借入金等の年末残} \\ \text{高 250万円以下の} \\ \text{部分の金額} \\ \text{(注1)} \\ \text{(A)} \end{array} \right) \times 2\% + \left(\begin{array}{l} \text{増改築等住宅} \\ \text{借入金等の年} \\ \text{末残高 1,000} \\ \text{万円以下の部} \\ \text{分の金額} \\ \text{(A)} \end{array} \right) \times 1\% \cdots \rightarrow \left(\begin{array}{l} \text{100円未満} \\ \text{の端数切捨} \\ \text{て} \\ \text{(最高12.5万円) (注2)} \end{array} \right)$$

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

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

$$\left(\begin{array}{l} \text{特定断熱改修住宅} \\ \text{借入金等の年末残} \\ \text{高 250万円以下の} \\ \text{部分の金額} \\ \text{(注1)} \\ \text{(A)} \end{array} \right) \times 2\% + \left(\begin{array}{l} \text{断熱改修住宅} \\ \text{借入金等の年} \\ \text{末残高 1,000} \\ \text{万円以下の部} \\ \text{分の金額} \\ \text{(A)} \end{array} \right) \times 1\% \cdots \rightarrow \left(\begin{array}{l} \text{100円未満} \\ \text{の端数切捨} \\ \text{て} \\ \text{(最高12.5万円) (注2)} \end{array} \right)$$

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

ホ 住宅耐震改修特別控除

居住者が、その者の居住の用に供する家屋の住宅耐震改修をした場合に適用される。

A 平成26年4月1日以後に住宅耐震改修をした場合

$$\left(\begin{array}{l} \text{住宅耐震改修に係る耐震} \\ \text{工事の標準的な費用の額} \\ \text{(最高250万円) (注1)} \end{array} \right) \times 10\% \cdots \rightarrow \left(\begin{array}{l} \text{100円未満の} \\ \text{端数切捨て} \\ \text{(最高25万円) (注2)} \end{array} \right)$$

(注1) 住宅耐震改修工事に要した費用の額に含まれる消費税額等のうちに、新消費税額等(8%の税率)が含まれていない場合は、最高200万円
(注2) 住宅耐震改修工事に要した費用の額に含まれる消費税額等のうちに、新消費税額等(8%の税率)が含まれていない場合は、最高20万円

B 平成26年3月31日以前に住宅耐震改修をした場合

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

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

$$\left(\begin{array}{l} \text{The year-end} \\ \text{balance up to 2.5} \\ \text{million yen of} \\ \text{borrowings or debt} \\ \text{incurred toward} \\ \text{specified additions} \\ \text{and improvements} \\ \text{to a residence} \\ \text{(note:1)} \\ \text{(A)} \end{array} \right) \times 2\% + \left(\begin{array}{l} \text{The year-end} \\ \text{balance up to 10} \\ \text{million yen of} \\ \text{borrowings or} \\ \text{debt incurred} \\ \text{toward additions} \\ \text{and} \\ \text{improvements to} \\ \text{the residence} \\ \text{(125,000 yen maximum) (note:2)} \end{array} \right) \times 1\% \cdots \rightarrow \left(\begin{array}{l} \text{Rounded} \\ \text{down to} \\ \text{the} \\ \text{nearest} \\ \text{100 yen} \end{array} \right)$$

(note:1) When additions and improvements to a residence, etc. do not fall under specified acquisition, the amount up to 2 million yen
(note:2) When additions and improvements to a residence, etc. do not fall under specified acquisition, 120,000 yen maximum

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

$$\left(\begin{array}{l} \text{The year-end} \\ \text{balance up to 2.5} \\ \text{million yen of} \\ \text{borrowings or} \\ \text{debt incurred} \\ \text{toward specified} \\ \text{insulation retrofit} \\ \text{to a residence} \\ \text{(note:1)} \\ \text{(A)} \end{array} \right) \times 2\% + \left(\begin{array}{l} \text{The year-end} \\ \text{balance up to 10} \\ \text{million yen of} \\ \text{borrowings or} \\ \text{debt incurred} \\ \text{toward} \\ \text{insulation} \\ \text{retrofit to a} \\ \text{residence} \\ \text{(125,000 yen maximum) (note:2)} \end{array} \right) \times 1\% \cdots \rightarrow \left(\begin{array}{l} \text{Rounded} \\ \text{down to} \\ \text{the} \\ \text{nearest} \\ \text{100 yen} \end{array} \right)$$

(note:1) When additions and improvements to a residence, etc. do not fall under specified acquisition, the amount up to 2 million yen
(note:2) When additions and improvements to a residence, etc. do not fall under specified acquisition, 120,000 yen maximum

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

This deduction applies when a resident performs earthquake retrofit to a house used for his/her dwelling.

(a) For earthquake retrofit to a house performed on and after April 1, 2014

$$\left(\begin{array}{l} \text{The average cost for} \\ \text{earthquake-proofing} \\ \text{work} \\ \text{relating to earthquake} \\ \text{retrofit to a house} \\ \text{(2,500,000 yen maximum)} \\ \text{(note:1)} \end{array} \right) \times 10\% \cdots \rightarrow \left(\begin{array}{l} \text{Rounded down to} \\ \text{the nearest 100 yen} \\ \text{(250,000 yen maximum) (note:2)} \end{array} \right)$$

(note:1) When the amount of consumption tax, etc. being part of the cost of earthquake-proofing work to a house does not include the amount of new consumption tax, etc. (tax rate of 8%), 2 million yen maximum
(note:2) When the amount of consumption tax, etc. being part of the cost of earthquake-proofing work to a house does not include the amount of new consumption tax, etc. (tax rate of 8%), 200,000 yen maximum

(b) For earthquake retrofit to a house performed on and before March 31, 2014

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

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26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 平成26年4月1日以後に居住の用に供した場合

$$\left[\begin{array}{l} \text{高齢者等居住改修工事等の標準的な費用の額 (最高200万円) (注1)} \\ \text{一般断熱改修工事等の標準的な費用の額(最高250万円(太陽光発電設備設置工事を含む場合は、最高350万円)) (注2)} \end{array} \right] \times 10\% = \left[\begin{array}{l} \text{(A)} \\ \text{(B)} \end{array} \right] \left[\begin{array}{l} \text{100円未満の端数切捨て} \\ \text{100円未満の端数切捨て} \end{array} \right]$$

(A) + (B) 最高45万円 (一般断熱改修工事等に太陽光発電設備設置工事を含む場合は、最高55万円) (注3)

- (注1) 高齢者等居住改修工事等に要した費用の額に含まれる消費税額等のうちに、新消費税額等(8%の税率)が含まれていない場合は、最高150万円
 (注2) 一般断熱改修工事等に要した費用の額に含まれる消費税額等のうちに、新消費税額等(8%の税率)が含まれていない場合は、最高200万円(太陽光発電設備設置工事を含む場合は、最高300万円)
 (注3) 高齢者等居住改修工事等に要した費用の額に含まれる消費税額等のうちに、新消費税額等(8%の税率)が含まれていない場合は、最高35万円(太陽光発電設備設置工事を含む場合は、最高45万円)

B 平成26年3月31日以前に居住の用に供した場合

$$\left[\begin{array}{l} \text{高齢者等居住改修工事等に要した費用の額と高齢者等居住改修工事等の標準的な費用の額のいずれか少ない方の金額 (最高200万円) (注1)} \\ \text{一般断熱改修工事等に要した費用の額と一般断熱改修工事等の標準的な費用の額のいずれか少ない方の金額 (最高200万円(太陽光発電設備設置工事を含む場合は、最高300万円))} \end{array} \right] \times 10\% = \left[\begin{array}{l} \text{(A)} \\ \text{(B)} \end{array} \right] \left[\begin{array}{l} \text{100円未満の端数切捨て} \\ \text{100円未満の端数切捨て} \end{array} \right]$$

(A) + (B) 最高20万円 (一般断熱改修工事等に太陽光発電設備設置工事を含む場合は最高30万円)

(注1) 平成24年中に居住の用に供した場合は、最高150万円

ト 認定住宅新築等特別税額控除

認定住宅の新築をし、又は新築で購入をして、平成21年6月4日から平成26年12月31日までに間に居住の用に供した場合に適用できる。

A 平成26年4月1日以後に居住の用に供した場合

$$\left[\begin{array}{l} \text{認定住宅の認定基準に適合するために必要となる標準的な増し費用の額 (最高650万円) (注1)} \end{array} \right] \times 10\% \cdots \rightarrow \left[\begin{array}{l} \text{100円未満の端数切捨て} \\ \text{(最高65万円) (注2)} \end{array} \right]$$

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

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, 2014, a special tax credit is available.

(a) For a house used as a dwelling on and after April 1, 2014

$$\left[\begin{array}{l} \text{The average cost of repairing a house for an elderly person, etc. (2,000,000 yen maximum)(note:1)} \\ \text{The average cost of general insulation retrofit, etc. (2,500,000 yen maximum [when including the installation of a photovoltaic facility, 3,500,000 yen maximum])(note:2)} \end{array} \right] \times 10\% \cdots \rightarrow \left[\begin{array}{l} \text{(A)} \\ \text{(B)} \end{array} \right] \left[\begin{array}{l} \text{Rounded down to the nearest 100 yen} \\ \text{Rounded down to the nearest 100 yen} \end{array} \right]$$

(A)+(B) 450,000 yen maximum (when including the installation of a photovoltaic facility in general insulation retrofit, etc., 550,000 yen maximum) (note:3)

- (note:1) When the amount of consumption tax, etc. being part of the cost of repairing a house for an elderly person, etc. does not include the amount of new consumption tax, etc. (tax rate of 8%), 1.5 million yen maximum
 (note:2) When the amount of consumption tax, etc. being part of the cost of general insulation retrofit, etc. does not include the amount of new consumption tax, etc. (tax rate of 8%), 2 million yen maximum (when including the installation of a photovoltaic facility, 3 million yen maximum)
 (note:3) When the amount of consumption tax, etc. being part of the cost of repairing a house for an elderly person, etc. does not include the amount of new consumption tax, etc. (tax rate of 8%), 350,000 yen maximum (when including the installation of a photovoltaic facility, 450,000 yen maximum)

(b) For a house used as a dwelling on and before March 31, 2014

$$\left[\begin{array}{l} \text{The smaller amount of either of the amount of actual cost required for the renovation for the elderly, etc. to a house or the amount of standard cost for such renovation, (2,000,000 yen maximum)(note:1)} \\ \text{The smaller amount of either of the amount of actual cost required for the general insulation retrofit, etc. or the amount of standard cost for such construction (2,000,000 yen maximum [when including the installation of a photovoltaic facility, 3,000,000 yen maximum])} \end{array} \right] \times 10\% \cdots \rightarrow \left[\begin{array}{l} \text{(A)} \\ \text{(B)} \end{array} \right] \left[\begin{array}{l} \text{Rounded down to the nearest 100 yen} \\ \text{Rounded down to the nearest 100 yen} \end{array} \right]$$

(A)+(B) 200,000 yen maximum (when including the installation of a photovoltaic facility in general insulation retrofit, etc., 300,000 yen maximum)

(note:1) For housing loans acquired in 2012, 1,500,000 yen maximum

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

If you built or purchased a newly built certified houses 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.

(a) For a house used as a dwelling on and after April 1, 2014

$$\left[\begin{array}{l} \text{The amount of the standard additional cost required for complying with the criteria for certified houses (6,500,000 yen maximum)(note:1)} \end{array} \right] \times 10\% \cdots \rightarrow \left[\begin{array}{l} \text{Rounded down to the nearest 100 yen} \\ \text{(650,000 yen maximum) (note:2)} \end{array} \right]$$

- (note:1) When the amount of consumption tax, etc. being part of the cost of building an certified house does not include the amount of new consumption tax, etc. (tax rate of 8%), 5 million yen maximum
 (note:2) When the amount of consumption tax, etc. being part of the cost of building an certified house does not include the amount of new consumption tax, etc. (tax rate of 8%), 500,000 yen maximum

2 申告所得税

B 平成26年3月31日以前に居住の用に供した場合

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

(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

(b) For a house used as a dwelling on and before March 31, 2014

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

(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26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 2014

<p>[減価償却費等関係]</p> <ol style="list-style-type: none"> 1 耐用年数の短縮 2 機械装置の増加償却 3 エネルギー環境負荷低減推進設備等を取得した場合の特別償却 4 中小企業者が機械等を取得した場合の特別償却 5 国内の設備投資額が増加した場合の機械等の特別償却 6 特定中小企業者が経営改善設備を取得した場合の特別償却 7 生産性向上設備等を取得した場合の特別償却 8 特定設備等の特別償却 9 耐震基準適合建物等の特別償却 10 集積区域における集積産業用資産の特別償却 11 特定農産加工品生産設備等の特別償却 12 特定地域における工業用機械等の特別償却 13 医療用機器等の特別償却 14 障害者を雇用する場合の機械等の割増償却 15 支援事業所取引金額が増加した場合の三年以上取得資産の割増償却 16 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 17 特定再開発建築物等の割増償却 18 倉庫用建物等の割増償却 	<p>[Related to Depreciation]</p> <ol style="list-style-type: none"> 1 Shortening of useful life 2 Extra depreciation for machinery and equipment operated for longer than average (additional depreciation) 3 Special depreciation for acquisition, etc. of equipment to promote environmental loading reduction of energy 4 Special depreciation for acquisition, etc. of machineries by small and medium-size enterprises 5 Special depreciation of machinery, etc. for an increase in capital investment in Japan 6 Special depreciation for acquisition, etc. of management improvement facilities by specified small and medium-size enterprises 7 Special depreciation for the acquisition of facilities for productivity improvement, etc. 8 Special depreciation for specified facilities, etc. 9 Special depreciation for buildings that meet earthquake standards, etc. 10 Special depreciation for clustered industrial-use assets in cluster zones 11 Special depreciation for facilities to produce rice products for new use 12 Special depreciation of industry-use machinery and the like in specified areas 13 Special initial depreciation on equipment for medical treatment, etc. 14 Special additional depreciation on machineries in the case of employment of handicapped person 15 Special additional depreciation for assets acquired within three years in the case where the transaction amount has increased at an assisted business office 16 Special additional depreciation on buildings, etc. of approved adaptability of advancement to support rising next-generation children 17 Special additional depreciation on specified redeveloped buildings, etc. 18 Special additional depreciation on buildings for storage, etc.
<p>[引当金]</p> <ol style="list-style-type: none"> 1 貸倒引当金の設定 2 返品調整引当金の設定 3 退職給与引当金の設定 	<p>[Reserve fund]</p> <ol style="list-style-type: none"> 1 Setting of reserve for bad debts 2 Setting of reserve loss on goods unsold 3 Setting of reserve for retirement allowance
<p>[準備金等]</p> <ol style="list-style-type: none"> 1 金属鉱業等鉱害防止準備金の積立て 2 特定災害防止準備金の積立て 3 特定船舶に係る特別修繕準備金の積立て 4 探鉱準備金の積立て 5 新鉱床探鉱費の特別控除 6 農業経営基盤強化準備金の積立て 7 青色申告特別控除 8 中小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 9 債務処理計画に基づく減価償却資産等の損失の必要経費算入の特例 	<p>[Provision]</p> <ol style="list-style-type: none"> 1 Savings of reserve for prevention of mine pollution from metal mining, etc. 2 Savings of reserve for prevention of specified disaster 3 Savings of reserve for extraordinary repair of specified vessel 4 Savings of reserve for mine prospecting 5 Special deduction for expenditure in prospecting for mineral deposit 6 Savings of reserve for bolstering base for agricultural businesses 7 Special deduction for blue return 8 Special treatment on accounting for small and medium-sized enterprises (Acquisition value of small amount depreciable assets included in necessary expense) 9 Special treatment on accounting of losses from depreciable assets, etc. to be included in necessary expenses based on a debt management plan