

PwC JBN Tax Seminar

米国税制アップデート

December 19, 2019
2pm-4pm, Chicago

*Strictly Private
and Confidential*



5

米国個人所得税 申告書を読む

中村 智昭

Tomoaki Nakamura

税務シニアマネージャー

PwCシカゴ事務所

(630) 200-9661

tomoaki.nakamura@pwc.com

米国個人税確定申告

確定申告書提出義務

給与所得者、自営業者、投資所得など一定の収入のあった人は、原則として確定申告を行う必要あり

- 日本のような年末調整制度は無く、各個人での確定申告書の提出が必要
- 源泉課税を基本とする日本の税制とは異なり、米国は総合課税方式を採用しているので、給与・個人所得等全ての収入を合算して申告を行う

【一定の収入】

居住形態	申告資格	年齢	以上
居住者	独身者	60歳未満	\$12,000
		60歳以上	\$13,600
	夫婦合算申告者	60歳未満	\$24,000
		60歳以上	+\$1,300 /一人
	夫婦個別申告者	全員	\$5
非居住者	全申告資格*	全員	\$0（米国源泉所得がある場合）

* 非居住者に夫婦合算申告の選択は無い

December 2019

米国個人税確定申告

居住形態・納税義務者の区分

永住者

Permanent Resident

- グリーンカード保持者
- 米国滞在日数に関係なく、居住者としてみなされる

1040

居住者

Resident

- 米国滞在日数が**183**日以上
- 相当期間滞在テストで**183**日以上

1040

非居住者

Nonresident

- 米国滞在日数が**31**日未満
- 相当期間滞在テストで**183**日未満

1040NR

二重身分居住者

Dual Status Resident

- 申告年に居住者期間と非居住者期間が混在
- 赴任／帰任年

1040

1040NR

米国個人税確定申告

居住形態・納税義務者の区分

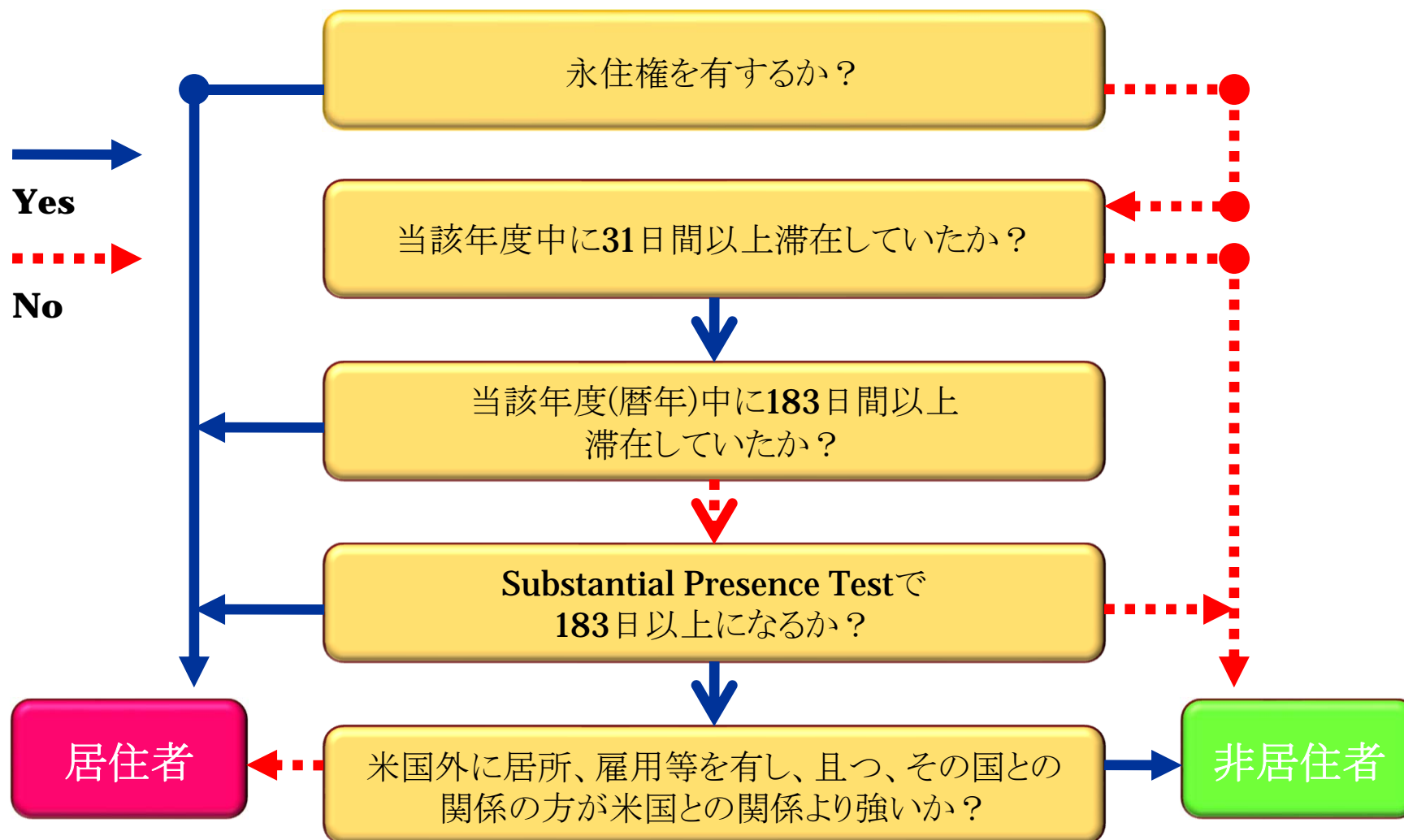
相当期間滞在テスト (**Substantial Presence Test**)

申告年に**31**日以上米国に滞在し、過去**2**年の米国滞在日数も考慮に入れ、総数が**183**日以上となる場合、当該申告年度の居住者としてみなされる

	申告年 x 1	<u>2019</u> 31	<u>2019</u> 31
+	前年 x 1/3	<u>2018</u> 365	<u>2018</u> 121.67
+	前々年 x 1/6	<u>2017</u> 184	<u>2017</u> 30.67
=	合計 >=183?		合計 183.34

米国個人税確定申告

居住形態・納税義務者の区分



Form 1040 & Form 1040NR

居住者用 Form 1040

非居住者用 Form 1040NR

[illegible][illegible]

米国個人税確定申告

Form 1040 & Form 1040NR

Form 1040NR

Page 5, Line G & Line H Substantial Presence Test

Form 1040-NR (2019) Page 5

Schedule OI—Other Information (see instructions)
Answer all questions.

A Of what country or countries were you a citizen or national during the tax year? _____

B In what country did you claim residence for tax purposes during the tax year? _____

C Have you ever applied to be a green card holder (lawful permanent resident) of the United States? ☐ Yes ☐ No

D Were you ever:

1. A U.S. citizen? ☐ Yes ☐ No

2. A green card holder (lawful permanent resident) of the United States? ☐ Yes ☐ No

If you answer "Yes" to (1) or (2), see Pub. 519, chapter 4, for expatriation rules that apply to you.

E If you had a visa on the last day of the tax year, enter your visa type. If you did not have a visa, enter your U.S. immigration status on the last day of the tax year. _____

F Have you ever changed your visa type (nonimmigrant status) or U.S. immigration status? ☐ Yes ☐ No

If you answered "Yes," indicate the date and nature of the change. _____

G List all dates you entered and left the United States during 2019. See instructions.

Note: If you are a resident of Canada or Mexico AND commute to work in the United States at frequent intervals, check the box for Canada or Mexico and skip to item H. ☐ Canada ☐ Mexico

Date entered United States mm/dd/yy	Date departed United States mm/dd/yy	Date entered United States mm/dd/yy	Date departed United States mm/dd/yy

H Give number of days (including vacation, nonworkdays, and partial days) you were present in the United States during:
2017 _____, 2018 _____, and 2019 _____

I Did you file a U.S. income tax return for any prior year? _____

If "Yes," give the latest year and form number you filed. _____

J Are you filing a return for a trust? _____

If "Yes," did the trust have a U.S. or foreign owner under the grantor trust rules, or a distributee or beneficiary who is a U.S. person, or receive a contribution from a U.S. person? _____

K Did you receive total compensation of \$250,000 or more during the tax year? _____

If "Yes," did you use an alternative method to determine the source of the compensation? _____

L Income Exempt from Tax—If you are claiming exemption from income tax on the basis of (1) through (3) below. See Pub. 901 for more information on claiming an exemption.

1. Enter the name of the country, the applicable tax treaty article, the number of the exemption, and the amount of exempt income in the columns below. Attach Form 8871 with this return.

(a) Country	(b) Tax treaty article	(c) Exemption number	(d) Amount of exempt income

(e) Total. Enter this amount on Form 1040-NR, line 22. Do not enter more than the total amount of exempt income shown in column (d).

2. Were you subject to tax in a foreign country on any of the income shown in column (d)? ☐ Yes ☐ No

3. Are you claiming treaty benefits pursuant to a Competent Authority determination? ☐ Yes ☐ No

If "Yes," attach a copy of the Competent Authority determination letter.

M Check the applicable box if:

1. This is the first year you are making an election to treat income from a U.S. trade or business under section 871(d). See instructions.

2. You have made an election in a previous year that has not been terminated or is otherwise ineffective under section 871(d).

G List all dates you entered and left the United States during 2019. See instructions.

Note: If you are a resident of Canada or Mexico AND commute to work in the United States at frequent intervals, check the box for Canada or Mexico and skip to item H. ☐ Canada ☐ Mexico

Date entered United States mm/dd/yy	Date departed United States mm/dd/yy	Date entered United States mm/dd/yy	Date departed United States mm/dd/yy

H Give number of days (including vacation, nonworkdays, and partial days) you were present in the United States during:
2017 _____, 2018 _____, and 2019 _____

米国個人税確定申告

Form 1040 & Form 1040NR

Form 1040NR

Form 1040-NR (2019) Page 5

SCHEDULE OF—Other Information (see instructions)
Answer all questions.

A Of what country or countries were you a citizen or national during the tax year?

B In what country did you claim residence for tax purposes during the tax year?

C Have you ever applied to be a green card holder (lawful permanent resident) of the United States?

D Were you ever:

- A U.S. citizen?
- A green card holder (lawful permanent resident) of the United States?

If you answer "Yes" to (1) or (2), see Pub. 519, chapter 4, for expatriation rules.

E If you had a visa on the last day of the tax year, enter your visa type. If you changed immigration status on the last day of the tax year, enter the date and nature of the change.

F Have you ever changed your visa type (nonimmigrant status) or U.S. immigration status? If "Yes," indicate the date and nature of the change.

G List all dates you entered and left the United States during 2019. See instructions. **Note:** If you are a resident of Canada or Mexico AND commute to work in the United States, check the box for Canada or Mexico and skip to item H.

Date entered United States mm/dd/yy	Date departed United States mm/dd/yy

H Give number of days (including vacation, nonworkdays, and partial days) you were in the United States during 2017, 2018, and 2019.

I Did you file a U.S. income tax return for any prior year? If "Yes," give the latest year and form number you filed.

J Are you filing a return for a trust? If "Yes," did the trust have a U.S. or foreign owner under the grantor trust rules? U.S. person, or receive a contribution from a U.S. person?

K Did you receive total compensation of \$250,000 or more during the tax year? If "Yes," did you use an alternative method to determine the source of this compensation?

L **Income Exempt from Tax**—If you are claiming exemption from income tax under a U.S. income tax treaty with a foreign country, complete (1) through (3) below. See Pub. 901 for more information on tax treaties.

- Enter the name of the country, the applicable tax treaty article, the number of months in prior years you claimed the treaty benefit, and the amount of exempt income in the columns below. Attach Form 8833 if required. See instructions.

(a) Country	(b) Tax treaty article	(c) Number of months claimed in prior tax years	(d) Amount of exempt income in current tax year

(e) Total. Enter this amount on Form 1040-NR, line 22. Do not enter it on line 8 or line 12.

- Were you subject to tax in a foreign country on any of the income shown in 1(d) above? ☐ Yes ☐ No

M Are you claiming treaty benefits pursuant to a Competent Authority determination? If "Yes," attach a copy of the Competent Authority determination letter to your return.

Check the applicable box if:

- This is the first year you are making an election to treat income from real property located in the United States as effectively connected with a U.S. trade or business under section 871(d). See instructions.
- You have made an election in a previous year that has not been revoked, to treat income from real property located in the United States as effectively connected with a U.S. trade or business under section 871(d). See instructions.

Form 1040-NR (2019)

Page 5, Line L Income Exempt from Tax

Form 1040 & Form 1040NR

2017 Form 1040

2018 Form 1040

1040 Department of the Treasury Internal Revenue Service 2017 U.S. Individual Income Tax Return		OMB No. 1545-0047		ESS Use Only—Do not write or stamp in this space.
For the year Jan. 1 to Dec. 31, 2017, or other tax year beginning 2017 ending 20		Last name		See separate instructions.
Your first name and initial		Last name		Your social security number
If a joint return, spouse's first name and initial		Last name		Spouse's social security number
Home address (number and street). If you have a P.O. box, see instructions.		Apt. no.		Make sure the ZIP code and on-line fax are correct.
City, town or post office, state, and ZIP code. If you have a foreign address, also complete space below (see instructions).		Foreign country name		Foreign postal code
Filing Status		1 <input type="checkbox"/> Single		2 <input type="checkbox"/> Married filing jointly (see instructions)
Check only one box.		3 <input type="checkbox"/> Married filing separately (see instructions)		4 <input type="checkbox"/> Qualifying widow(er) (see instructions)
Exemptions		5a <input type="checkbox"/> Yourself. If someone can claim you as a dependent, do not check box 5a.		5b <input type="checkbox"/> Spouse. If someone can claim you as a dependent, do not check box 5b.
If more than four dependents, see instructions and check box 6.		6a <input type="checkbox"/> Dependents. List name, last name, and social security number of each dependent (see instructions).		6b <input type="checkbox"/> Other. List name, last name, and social security number of each other dependent (see instructions).
Income		7a <input type="checkbox"/> Wages, salaries, tips, etc. (see instructions)		7b <input type="checkbox"/> Tax-exempt interest. Attach Schedule B if required.
Attach Form(s) W-2 here. Also attach Form(s) 1099-R if tax was withheld.		8a <input type="checkbox"/> Ordinary dividends. Attach Schedule D if required.		8b <input type="checkbox"/> Qualified dividends.
If you did not get a W-2, see instructions.		9a <input type="checkbox"/> Tax-exempt interest. Do not include on this line.		9b <input type="checkbox"/> Ordinary dividends. Attach Schedule D if required.
		10a <input type="checkbox"/> Qualified dividends.		10b <input type="checkbox"/> Tax-exempt interest. Do not include on this line.
		11a <input type="checkbox"/> Tax-exempt interest. Do not include on this line.		11b <input type="checkbox"/> Ordinary dividends. Attach Schedule D if required.
		12a <input type="checkbox"/> Business income (or loss). Attach Schedule C or C-EZ.		12b <input type="checkbox"/> Capital gain (or loss). Attach Schedule D if required. If not required, check box 12c.
		13a <input type="checkbox"/> Other gains (or losses). Attach Form 4797.		13b <input type="checkbox"/> Capital gain (or loss). Attach Schedule D if required. If not required, check box 13c.
		14a <input type="checkbox"/> IRA distributions.		14b <input type="checkbox"/> Taxable amount.
		15a <input type="checkbox"/> Pensions and annuities.		15b <input type="checkbox"/> Taxable amount.
		16a <input type="checkbox"/> Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E.		16b <input type="checkbox"/> Taxable amount.
		17a <input type="checkbox"/> Farm income (or loss). Attach Schedule F.		17b <input type="checkbox"/> Taxable amount.
		18a <input type="checkbox"/> Unemployment compensation.		18b <input type="checkbox"/> Taxable amount.
		19a <input type="checkbox"/> Social security benefits.		19b <input type="checkbox"/> Taxable amount.
		20a <input type="checkbox"/> Other income. List type and amount.		20b <input type="checkbox"/> Taxable amount.
		21a <input type="checkbox"/> Combine the amounts in the last eight columns for lines 7 through 21. This is your total income.		21b <input type="checkbox"/> Taxable amount.
Adjusted Gross Income		22a <input type="checkbox"/> Educator expenses.		22b <input type="checkbox"/> Certain business expenses of instructors, performing artists, and other government officials. Attach Form 1040 or 1040-EZ.
		23a <input type="checkbox"/> Health savings account deduction. Attach Form 8889.		23b <input type="checkbox"/> Moving expenses. Attach Form 5903.
		24a <input type="checkbox"/> Deductible part of self-employment tax. Attach Schedule SE.		24b <input type="checkbox"/> Self-employed SEP, SIMPLE, and qualified plans.
		25a <input type="checkbox"/> Self-employed health insurance deduction.		25b <input type="checkbox"/> Penalty on early withdrawal of savings.
		26a <input type="checkbox"/> Alimony paid. b Recipient's SSN.		26b <input type="checkbox"/> IRA deduction.
		27a <input type="checkbox"/> Student loan interest deduction.		27b <input type="checkbox"/> Tuition and fees. Attach Form 8871.
		28a <input type="checkbox"/> Domestic production activities deduction. Attach Form 9803.		28b <input type="checkbox"/> Add line 22 through 35.
		29a <input type="checkbox"/> For disclosures, privacy Act, and Paperwork Reduction Act Notice, see separate instructions.		29b <input type="checkbox"/> For disclosures, privacy Act, and Paperwork Reduction Act Notice, see separate instructions.
		30a <input type="checkbox"/> Amount you owe. Subtract this from line 28b. For details on how to pay, see instructions.		30b <input type="checkbox"/> Estimated tax penalty (see instructions).
		31a <input type="checkbox"/> Amount you owe. Subtract this from line 28b. For details on how to pay, see instructions.		31b <input type="checkbox"/> Estimated tax penalty (see instructions).
		32a <input type="checkbox"/> Amount you owe. Subtract this from line 28b. For details on how to pay, see instructions.		32b <input type="checkbox"/> Estimated tax penalty (see instructions).
		33a <input type="checkbox"/> Amount you owe. Subtract this from line 28b. For details on how to pay, see instructions.		33b <input type="checkbox"/> Estimated tax penalty (see instructions).
		34a <input type="checkbox"/> Amount you owe. Subtract this from line 28b. For details on how to pay, see instructions.		34b <input type="checkbox"/> Estimated tax penalty (see instructions).
		35a <input type="checkbox"/> Amount you owe. Subtract this from line 28b. For details on how to pay, see instructions.		35b <input type="checkbox"/> Estimated tax penalty (see instructions).
		36a <input type="checkbox"/> Amount you owe. Subtract this from line 28b. For details on how to pay, see instructions.		36b <input type="checkbox"/> Estimated tax penalty (see instructions).
		37a <input type="checkbox"/> Amount you owe. Subtract this from line 28b. For details on how to pay, see instructions.		37b <input type="checkbox"/> Estimated tax penalty (see instructions).
		38a <input type="checkbox"/> Amount you owe. Subtract this from line 28b. For details on how to pay, see instructions.		38b <input type="checkbox"/> Estimated tax penalty (see instructions).
		39a <input type="checkbox"/> Amount you owe. Subtract this from line 28b. For details on how to pay, see instructions.		39b <input type="checkbox"/> Estimated tax penalty (see instructions).
		40a <input type="checkbox"/> Amount you owe. Subtract this from line 28b. For details on how to pay, see instructions.		40b <input type="checkbox"/> Estimated tax penalty (see instructions).
		41a <input type="checkbox"/> Amount you owe. Subtract this from line 28b. For details on how to pay, see instructions.		41b <input type="checkbox"/> Estimated tax penalty (see instructions).
		42a <input type="checkbox"/> Amount you owe. Subtract this from line 28b. For details on how to pay, see instructions.		42b <input type="checkbox"/> Estimated tax penalty (see instructions).
		43a <input type="checkbox"/> Amount you owe. Subtract this from line 28b. For details on how to pay, see instructions.		43b <input type="checkbox"/> Estimated tax penalty (see instructions).
		44a <input type="checkbox"/> Amount you owe. Subtract this from line 28b. For details on how to pay, see instructions.		44b <input type="checkbox"/> Estimated tax penalty (see instructions).
		45a <input type="checkbox"/> Amount you owe. Subtract this from line 28b. For details on how to pay, see instructions.		45b <input type="checkbox"/> Estimated tax penalty (see instructions).
		46a <input type="checkbox"/> Amount you owe. Subtract this from line 28b. For details on how to pay, see instructions.		46b <input type="checkbox"/> Estimated tax penalty (see instructions).
		47a <input type="checkbox"/> Amount you owe. Subtract this from line 28b. For details on how to pay, see instructions.		47b <input type="checkbox"/> Estimated tax penalty (see instructions).
		48a <input type="checkbox"/> Amount you owe. Subtract this from line 28b. For details on how to pay, see instructions.		48b <input type="checkbox"/> Estimated tax penalty (see instructions).
		49a <input type="checkbox"/> Amount you owe. Subtract this from line 28b. For details on how to pay, see instructions.		49b <input type="checkbox"/> Estimated tax penalty (see instructions).
		50a <input type="checkbox"/> Amount you owe. Subtract this from line 28b. For details on how to pay, see instructions.		50b <input type="checkbox"/> Estimated tax penalty (see instructions).
		51a <input type="checkbox"/> Amount you owe. Subtract this from line 28b. For details on how to pay, see instructions.		51b <input type="checkbox"/> Estimated tax penalty (see instructions).
		52a <input type="checkbox"/> Amount you owe. Subtract this from line 28b. For details on how to pay, see instructions.		52b <input type="checkbox"/> Estimated tax penalty (see instructions).
		53a <input type="checkbox"/> Amount you owe. Subtract this from line 28b. For details on how to pay, see instructions.		53b <input type="checkbox"/> Estimated tax penalty (see instructions

[illegible]

米国個人税確定申告

Form 1040 & Form 1040NR

2018 Form 1040

The image shows the front page of the 2018 Form 1040. It includes the title '1040 U.S. Individual Income Tax Return' and the year '2018'. The form is divided into several sections: 'Sign Here' for the taxpayer, 'Paid Preparer Use Only' for the preparer, and 'Dependents' for listing family members. The main body of the form contains lines for reporting income, deductions, and credits. The bottom section is for the refund, showing the amount of the refund and the taxpayer's bank account information for direct deposit.

The image displays a stack of tax forms for 2018. The top form is Schedule 1, 'Additional Income and Adjustments to Income'. Below it are Schedules 2 through 6, which are partially visible. Each schedule is a separate form that provides additional details for the main 1040 form. The forms are arranged in a descending staircase pattern, with Schedule 1 at the top and Schedule 6 at the bottom.

米国個人税確定申告

Form 1040 & Form 1040NR

2018 Form 1040

2019 Form 1040

1040 Department of the Treasury • Internal Revenue Service
U.S. Individual Income Tax Return (2018) (OMB No. 1545-0047) **2018** Use Only - Do not write or stamp in this space.

Filing Status: ☐ Single ☐ Married filing jointly ☐ Married filing separately ☐ Head of household ☐ Qualifying widow(er) (QW)

Your first name and initial _____ Last name _____ Your social security number _____

Your standard deduction: ☐ Someone can claim you as a dependent ☐ You were born before January 2, 1954 ☐ You are blind

If joint return, spouse's first name and initial _____ Last name _____ Spouse's social security number _____

Spouse standard deduction: ☐ Someone can claim your spouse as a dependent ☐ Spouse was born before January 2, 1954 ☐ Full-year health care coverage or exempt (see instructions)

Spouse is blind ☐ Spouse lives on a separate return or you were dual status alien

Home address (number and street). If you have a P.O. box, see instructions. Apt. no. _____ Presidential Election Campaign (see instructions) ☐ Yes ☐ No _____

City, town or post office, state, and ZIP code. If you have a foreign address, attach Schedule B. If more than four dependents, see instructions and attach Form 1040-SS.

Dependents (see instructions): (i) First name _____ Last name _____ (ii) Social security number _____ (iii) Relationship to you _____ (iv) If eligible for tax credit, credit for other dependents _____

Sign Here Under penalties of perjury, I declare that I have prepared this return and accompanying schedules and statements to the best of my knowledge and belief. I am not aware of any tax evasion or fraud in this return. Tax preparer's signature, if a joint return, both must sign. Date _____

Paid Preparer Use Only Preparer's name _____ Preparer's signature _____ Date _____

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.

Form 1040 (2018) Page 2

1 Wages, salaries, tips, etc. Attach Form(s) W-2. 2a Tax-exempt interest. 2b Taxable interest. 3a Qualified dividends. 3b Ordinary dividends. 4a IRA distributions. 4b Taxable amount. 5a Social security benefits. 5b Taxable amount. 6 Total income. Add lines 1 through 5. Add any amount from Schedule 1, line 22. 7 Adjusted gross income. If you have no adjustments to income, enter the amount from line 6; otherwise, subtract Schedule 1, line 22, from line 6. 8 Standard deduction or itemized deductions (see instructions). 9 Taxable income. Subtract lines 7 and 8 from line 6. If joint or less, enter -0-. 10a Tax before credits. 10b Tax after credits. 11 Add any amount from Schedule 2 and check box: ☐ Yes ☐ No. 12 Total tax. Add lines 10 and 11. 13 Federal income tax withheld from Forms W-2 and 1099. 14 Other taxes. Attach Schedule 4. 15 Total tax. Add lines 12 and 14. 16 Refundable credits. Attach Form 1040-SS. 17 Add any amount from Schedule 3. 18 Add lines 15 and 17. This is your total payments. 19 If line 18 is more than line 12, subtract line 12 from line 18. This is the amount you overpaid. 20a Amount of line 19 you want refunded to you. If Form 1040-SS is attached, check box: ☐ Yes ☐ No. 20b Amount of line 19 you want applied to your 2019 estimated tax. 21 Amount you owe. Subtract line 19 from line 15. For details on how to pay, see instructions. 22 Estimated tax penalty (see instructions). 23

1040 Department of the Treasury • Internal Revenue Service
U.S. Individual Income Tax Return (2019) (OMB No. 1545-0047) **2019** Use Only - Do not write or stamp in this space.

Filing Status: ☐ Single ☐ Married filing jointly ☐ Married filing separately (MFS) ☐ Head of household (HCH) ☐ Qualifying widow(er) (QW)

Check only one box. If you checked the MFS box, enter the name of spouse. If you checked the HCH or QW box, enter the child's name if the qualifying person is a child but not your dependent. ▶

Your first name and middle initial _____ Last name _____ Your social security number _____

If joint return, spouse's first name and middle initial _____ Last name _____ Spouse's social security number _____

Home address (number and street). If you have a P.O. box, see instructions. Apt. no. _____ Presidential Election Campaign (see instructions) ☐ Yes ☐ No _____

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). If more than four dependents, see instructions and attach Form 1040-SS.

Standard Deduction: ☐ Someone can claim you as a dependent ☐ You are a dependent ☐ Your spouse is a dependent ☐ Spouse lives on a separate return or you were a dual status alien

Age/Disability: Yes ☐ No ☐ Was born before January 2, 1955 ☐ Is blind ☐ Is disabled

Dependents (see instructions): (i) First name _____ Last name _____ (ii) Social security number _____ (iii) Relationship to you _____ (iv) If eligible for tax credit, credit for other dependents _____

Form 1040 (2019) Page 2

1 Wages, salaries, tips, etc. Attach Form(s) W-2. 2a Tax-exempt interest. 2b Taxable interest. 3a Qualified dividends. 3b Ordinary dividends. 4a IRA distributions. 4b Taxable amount. 5a Social security benefits. 5b Taxable amount. 6 Total income. Add lines 1 through 5. Add any amount from Schedule 1, line 22. 7 Adjusted gross income. If you have no adjustments to income, enter the amount from line 6; otherwise, subtract Schedule 1, line 22, from line 6. 8 Standard deduction or itemized deductions (see instructions). 9 Taxable income. Subtract lines 7 and 8 from line 6. If joint or less, enter -0-. 10a Tax before credits. 10b Tax after credits. 11 Add any amount from Schedule 2 and check box: ☐ Yes ☐ No. 12 Total tax. Add lines 10 and 11. 13 Federal income tax withheld from Forms W-2 and 1099. 14 Other taxes. Attach Schedule 4. 15 Total tax. Add lines 12 and 14. 16 Refundable credits. Attach Form 1040-SS. 17 Add any amount from Schedule 3. 18 Add lines 15 and 17. This is your total payments. 19 If line 18 is more than line 12, subtract line 12 from line 18. This is the amount you overpaid. 20a Amount of line 19 you want refunded to you. If Form 1040-SS is attached, check box: ☐ Yes ☐ No. 20b Amount of line 19 you want applied to your 2020 estimated tax. 21 Amount you owe. Subtract line 19 from line 15. For details on how to pay, see instructions. 22 Estimated tax penalty (see instructions). 23

December 2019

米国個人税確定申告 申告資格 (*Filing Status*)

Form 1040

Form **1040** Department of the Treasury—Internal Revenue Service (99) **2019** OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

Filing Status ☐ Single ☐ Married filing jointly ☐ Married filing separately (MFS) ☐ Head of household (HOH) ☐ Qualifying widow(er) (QW)
Check only one box.
If you checked the MFS box, enter the name of spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent. ▶

Form 1040NR

Form **1040-NR** U.S. Nonresident Alien Income Tax Return
Department of the Treasury Internal Revenue Service beginning , 2019, and ending , 20 **2019** OMB No. 1545-0074
▶ Go to www.irs.gov/Form1040NR for instructions and the latest information.
For the year January 1–December 31, 2019, or other tax year

Please print or type
Your first name and middle initial Last name Identifying number (see instructions)
Present home address (number and street or rural route). If you have a P.O. box, see instructions. Apt. no. Check if: ☐ Individual
☐ Estate or Trust
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below. See instructions.
Foreign postal code

Filing Status Check only one box.
1 ☐ Reserved 4 ☐ Reserved
2 ☐ Single nonresident alien 5 ☐ Married nonresident alien
3 ☐ Reserved 6 ☐ Qualifying widow(er) (see instructions)
Child's name

米国個人税確定申告

申告資格 (*Filing Status*)

未婚者

独身者申告

世帯主申告

既婚者

夫婦個別申告

夫婦合算申告

居住者のみ

(例) 課税対象所得が\$100,000の場合の税額

申告資格	税額 (2019年税率)	税額 (2017年税率)
独身者申告	18,174.50	20,981.75
世帯主申告	16,754.00	19,252.50
夫婦個別申告	18,174.50	21,442.25
夫婦合算申告	13,717.00	16,477.50

米国個人税確定申告

申告資格 (*Filing Status*)

独身者申告

課税所得 ①		税額		
以上 ②	未満	(① - ②) x		
-	9,700	-	+	10.0%
9,700	39,475	970.00	+	12.0%
39,475	84,200	4,543.00	+	22.0%
84,200	160,725	14,382.50	+	24.0%
160,725	204,100	32,748.50	+	32.0%
204,100	510,300	46,628.50		35.0%
510,300		153,798.50	+	37.0%

世帯主申告

課税所得 ①		税額		
以上 ②	未満	(① - ②) x		
-	13,850	-	+	10.0%
13,850	52,850	1,385.00	+	12.0%
52,850	84,200	6,065.00	+	22.0%
84,200	160,700	12,962.00	+	24.0%
160,700	204,100	31,322.00	+	32.0%
204,100	510,300	45,210.00		35.0%
510,300		152,380.00	+	37.0%

夫婦個別申告

(2019年税率表)

課税所得 ①		税額		
以上 ②	未満	(① - ②) x		
-	9,700	-	+	10.0%
9,700	39,475	970.00	+	12.0%
39,475	84,200	4,543.00	+	22.0%
84,200	160,725	14,382.50	+	24.0%
160,725	204,100	32,748.50	+	32.0%
204,100	306,175	46,628.50		35.0%
306,175		82,354.75	+	37.0%

夫婦合算申告

課税所得 ①		税額		
以上 ②	未満	(① - ②) x		
-	19,400	-	+	10.0%
19,400	78,950	1,940.00	+	12.0%
78,950	168,400	9,086.00	+	22.0%
168,400	321,450	28,765.00	+	24.0%
321,450	408,200	65,497.00	+	32.0%
408,200	612,350	93,257.00		35.0%
612,350		164,709.50	+	37.0%

米国個人税確定申告

申告資格/二重身分居住者

二重身分居住者

- 夫婦合算申告が認められていない
- 標準控除が認められていない(項目別控除のみ)

(例)既婚者、9月末に帰任、給与1万ドル/月 (外国税額控除は考慮無し)

二重身分居住者	夫婦個別申告	通年居住者	夫婦合算申告
アメリカ給与	90,000.00	アメリカ給与	90,000.00
日本給与 (帰任後)		日本給与 (帰任後)	30,000.00
	90,000.00		120,000.00
項目別控除 (州所得税)	(4,950.00)	標準控除	(24,400.00)
課税対象所得	85,050.00	課税対象所得	95,600.00
税額	14,586.50	税額	12,749.00

米国個人税確定申告

連邦個人所得税の算出法 (**Form 1040**)

		Form 1040	
総所得 (Gross Income)		Line 7b	Page 1
- 調整金額 (Above-the-line-deduction)		Line 8a	
= 調整後総所得 (Adjusted Gross Income - AGI)		Line 8b	
- 所得控除 (Deduction)			
標準控除/項目別控除 (Standard/Itemized)		Line 9	Page 2
人的控除 (Personal Exemption)			
= 課税所得 (Taxable Income)		Line 11b	
X 適用税率 (Tax Rate)			
税額 (Tax)		Line 12a	
- 税額控除 (Credit)			Page 2
児童控除 (Child Tax Credit)		Line 13a	
外国税額控除 (Foreign Tax Credit)		Line 13b	
- 源泉徴収税/予定納税 (Withholding/Estimated Tax)		Line 17/18	
= 追徴/還付 (Due/Refund)		Line 23/20	

米国個人税確定申告

連邦個人所得税の算出法 (**Form 1040NR**)

		Form 1040NR	
総所得 (Gross Income)		Line 23	Page 1
- 調整金額 (Above-the-line-deduction)		Line 34	
= 調整後総所得 (Adjusted Gross Income - AGI)		Line 35	
- 所得控除 (Deduction)			
標準控除*/項目別控除 (Standard/Itemized)		Line 37	Page 2
人的控除 (Personal Exemption)			
= 課税所得 (Taxable Income)		Line 41	
X 適用税率 (Tax Rate)			
税額 (Tax)		Line 45	
- 税額控除 (Credit)			Page 2
児童控除 (Child Tax Credit)		Line 47	
外国税額控除 (Foreign Tax Credit)		Line 46	
- 源泉徴収税/予定納税 (Withholding/Estimated Tax)		Line 62/63	
= 追徴/還付 (Due/Refund)		Line 75/72	

*標準控除は1040のみ適用

米国個人税確定申告

連邦個人所得税の算出法(主な控除)

主な控除		2019年	2017年
所得控除			
<input type="checkbox"/> 人的控除 (Personal Exemption)		廃止	\$4,050 (1人につき)
<input type="checkbox"/> 標準控除 (Standard Deduction)	1040 Line 9		
• 独身者		\$12,200	\$6,350
• 既婚者			
❖ 夫婦合算申告の場合		\$24,400	\$12,700
❖ 夫婦個別申告の場合		\$12,200	\$6,350
• 世帯主		\$18,350	\$9,350
<input type="checkbox"/> 項目別控除 (Itemized Deduction)	1040 Line 9 1040NR Line 37	次ページ参照	

8b	Subtract line 8a from line 7b. This is your adjusted gross income	8b
9	Standard deduction or itemized deductions (from Schedule A)	9
10	Qualified business income deduction. Attach Form 8995 or Form 8995-A	10

米国個人税確定申告 連邦個人所得税の算出法(主な控除)

SCHEDULE A
(Form 1040 or 1040-SR)

Itemized Deductions

OMB No. 1545-0074
2019
Attachment Sequence No. 07

Department of the Treasury
Internal Revenue Service (IRS)

Caution: If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16.

Name(s) shown on Form 1040 or 1040-SR: _____ Your social security number: _____

Medical and Dental Expenses

Caution: Do not include expenses reimbursed or paid by others.

1 Medical and dental expenses (see instructions) _____

3 Multiply line 2 by 10% (0.10) _____

4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- _____

Taxes You Paid

5 State and local taxes.

a State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box ☐ _____

b State and local real estate taxes (see instructions) _____

c State and local personal property taxes _____

d Add lines 5a through 5c _____

e Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately) _____

6 Other taxes. List type and amount: _____

7 Add lines 5e and 6 _____

Interest You Paid

Caution: Your mortgage interest deduction may be limited (see instructions).

8 Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box ☐ _____

a Home mortgage interest and points reported to you on Form 1098. See instructions if limited _____

b Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address: _____

c Points not reported to you on Form 1098. See instructions for special rules _____

d Reserved _____

e Add lines 8a through 8c _____

9 Investment interest. Attach Form 4952 if required. See instructions _____

10 Add lines 8e and 9 _____

Gifts to Charity

11 Gifts by cash or check. If you made any gift of \$250 or more, see instructions _____

12 Other than by cash or check. If you made any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500. _____

13 Carryover from prior year _____

14 Add lines 11 through 13 _____

Casualty and Theft Losses

15 Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions _____

Other Itemized Deductions

16 Other—from list in instructions. List type and amount: _____

Total Itemized Deductions

17 Add the amounts in the far right column for lines 4 through 16. All Form 1040 or 1040-SR, line 9 _____

18 If you elect to itemize deductions even though they are less than the standard deduction, check this box ☐ _____

For Paperwork Reduction Act Notice, see the Instructions for Forms 1040 and 1040-SR.

項目別控除 (Itemized Deductions) 1040 Schedule A / 1040NR page 3

		居住者		非居住者	
		対象	Ln	対象	Ln
自己負担医療費	AGIの10%以上	日・米	1		
州・市源泉徴収税	100%	米	5a	米	1a
固定資産税	100%	日・米	5b		
住宅担保ローンの支払利息	100%	日・米	8		
寄付金 (アメリカのみ)	AGIの50%まで	米	11/12	米	2/3
自己負担 ビジネス経費	AGIの2.0%以上				

州・市源泉徴収税・固定資産税・個人資産税の
合計額に対し**\$10,000**の控除限度額が設定
(夫婦個別申告の場合、**\$5,000**)

借入金限度額 **\$750,000**
(**\$375,000**夫婦個別申告)

米国個人税確定申告

連邦個人所得税の算出法(主な控除)

主な控除		2019年	2017年
税額控除			
<input type="checkbox"/> 子女控除 (Child Tax Credit)	1040 Line 13a	\$2,000	\$1,000
❖ 17歳未満の米国居住者		(1人につき)	(1人につき)
❖ 所得制限有り			
➢ 夫婦合算申告: \$400,000			
➢ それ以外: \$200,000			
❖ ソーシャルセキュリティ番号必須			
<input type="checkbox"/> その他の被扶養者控除 (Credit for Other Dependents)	1040 Line 13a	\$500	
❖ ITIN 保有者も適用可		(1人につき)	

Form 1040 (2019) Page **2**

12a	Tax (see inst.) Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/>	12a	
b	Add Schedule 2, line 3, and line 12a and enter the total ▶	12b	
13a	Child tax credit or credit for other dependents ▶	13a	
b	Add Schedule 3, line 7, and line 13a and enter the total ▶	13b	

米国個人税確定申告

連邦個人所得税の算出法(主な控除)

Form **1040** Department of the Treasury—Internal Revenue Service (99) **2017**
U.S. Individual Income Tax Return

Adjusted Gross Income	23	Educator expenses	23		
	24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24		
	25	Health savings account deduction. Attach Form 8889	25		
	26	Moving expenses. Attach Form 3903	26		
	27	Deductible part of self-employment tax. Attach Schedule SE	27		
	28	Self-employed SEP, SIMPLE, and qualified plans	28		
	29	Self-employed health insurance deduction	29		
	30	Penalty on early withdrawal of savings			
	31a	Alimony paid b Recipient's SSN ▶			
	32	IRA deduction			
33	Student loan interest deduction				
34	Tuition and fees. Attach Form 8917				
35	Domestic production activities deduction. Attach Form 8903				

SCHEDULE 1
 (Form 1040 or 1040-SR)
 Department of the Treasury
 Internal Revenue Service

Additional Income and Adjustments to Income
 ▶ Attach to Form 1040 or 1040-SR.
 ▶ Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074
2019
 Attachment Sequence No. 01

Part II Adjustments to Income	
10	Educator expenses
11	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106
12	Health savings account deduction. Attach Form 8889
13	Moving expenses for members of the Armed Forces. Attach Form 3903
14	Deductible part of self-employment tax. Attach Schedule SE
15	Self-employed SEP, SIMPLE, and qualified plans
16	Self-employed health insurance deduction
17	Penalty on early withdrawal of savings
18a	Alimony paid
b	Recipient's SSN ▶
c	Date of original divorce or separation agreement (see instructions) ▶
19	IRA deduction
20	Student loan interest deduction
21	Reserved for future use

引越費用

税制改正前は、一定の引越費用は総所得から控除可能だったが、改正後は引越費用は控除不可

米国個人税確定申告

課税対象所得(主な所得)

【Form 1040, Page 1】

1	Wages, salaries, tips, etc. Attach Form(s) W-2		1	
2a	Tax-exempt interest	2a		b Taxable interest. Attach Sch. B if required
3a	Qualified dividends	3a		b Ordinary dividends. Attach Sch. B if required
4a	IRA distributions	4a		b Taxable amount
c	Pensions and annuities	4c		d Taxable amount
5a	Social security benefits	5a		b Taxable amount
6	Capital gain or (loss). Attach Schedule D if required. If not required, check here		6	
7a	Other income from Schedule 1, line 9		7a	
b	Add lines 1, 2b, 3b, 4b, 4d, 5b, 6, and 7a. This is your total income		7b	

主な所得

給与	Line 1		譲渡損益	Line 6	Sch D
利息	Line 2	Sch B	年金	Line 4	
配当	Line 3	Sch B	賃貸所得	Line 7a	Sch 1/Sch E
州・市税還付金	Line 7a	Sch 1	ギャンブル収入	Line 7a	Sch 1
事業所得	Line 7a	Sch 1/Sch C			

米国個人税確定申告

課税対象所得(主な所得)

【Form 1040, Schedule 1】

Part I Additional Income		
1	Taxable refunds, credits, or offsets of state and local income taxes	1
2a	Alimony received	2a
b	Date of original divorce or separation agreement (see instructions) ▶	
3	Business income or (loss). Attach Schedule C	3
4	Other gains or (losses). Attach Form 4797	4
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5
6	Farm income or (loss). Attach Schedule F	6
7	Unemployment compensation	7
8	Other income. List type and amount ▶	8
9	Combine lines 1 through 8. Enter here and on Form 1040 or 1040-SR, line 7a	9

主な所得

州・市税還付金	Line 7a	Sch 1
事業所得	Line 7a	Sch 1/Sch C
賃貸所得	Line 7a	Sch 1/Sch E
ギャンブル収入	Line 7a	Sch 1

米国個人税確定申告

課税対象所得(利息・配当)

Schedule B

- 申告年度に受け取った利息・配当収入を受け取った金融機関別に報告
- アメリカ国外に金融口座を保有していた、又はサイン権、アクセス権を持つ口座があったかを開示
=> 外国預金口座報告書 (FinCen Form 114)

SCHEDULE B
(Form 1040 or 1040-SR)

Interest and Ordinary Dividends

OMB No. 1545-0074
2019
Attachment Sequence No. 08

Go to www.irs.gov/ScheduleB for instructions and the latest information.
Attach to Form 1040 or 1040-SR.

Name(s) shown on return _____ Your social security number _____

Part I
Interest

(See instructions and the instructions for Forms 1040 and 1040-SR, line 2b.)

Note: If you received a Form 1099-INT, Form 1099-CID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

1 List name of payer, if any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see the instructions and list this interest first. Also, show that buyer's social security number and address ▶

Amount

利息

2 Add the amounts on line 1

3 Excludable interest on series EE and I U.S. savings bonds issued after 1989

4 Subtract line 3 from line 2. Enter the result here and on Form 1040, line 2b

Note: If line 4 is over \$1,500, you must complete Part III.

Part II
Ordinary Dividends

(See instructions and the instructions for Forms 1040 and 1040-SR, line 3b.)

Note: If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

5 List name of payer ▶

配当

6 Add the amounts on line 5. Enter the total here and on Form 1040 or 1040-SR, line 3b

Note: If line 6 is over \$1,500, you must complete Part III.

Part III
Foreign Accounts and Trusts

You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; (b) had a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

Caution: If required, failure to file FinCEN Form 114 may result in substantial penalties. See instructions.

7a At any time during 2019, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions

If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements

b If you are required to file FinCEN Form 114, enter the name of the foreign country where the financial account is located ▶

8 During 2019, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions

For Paperwork Reduction Act Notice, see your tax return instructions. Schedule B (Form 1040 or 1040-SR) 2019

米国個人税確定申告

課税対象所得(譲渡損益・賃貸所得)

譲渡損益 (Sch D)

SCHEDULE D (Form 1040 or 1040-SR)		Capital Gains and Losses		OMB No. 1545-0047
Department of the Treasury Internal Revenue Service (IRS)		2019 Attachments Sequence No. 12		
Name(s) shown on return: _____ Your social security number: _____				
Did you dispose of any investment(s) in a qualified opportunity fund during the tax year? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.				
Part I Short-Term Capital Gains and Losses—Generally Assets Held One Year or Less (see instructions)				
See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.				
	(d) Proceeds (sales price)	(e) Cost (or other basis)	(f) Adjustments to gain or loss from Form(s) 8840, Part I, line 2, column (g)	(g) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (f)
1a	Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b.			
1b	Totals for all transactions reported on Form(s) 8949 with Box A checked			
2	Totals for all transactions reported on Form(s) 8949 with Box B checked			
3	Totals for all transactions reported on Form(s) 8949 with Box C checked			
4	Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824			
5	Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1			
6	Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions			
7	Net short-term capital gain or (loss). Combine lines 1a through 6 in column (g). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back			
Part II Long-Term Capital Gains and Losses—Generally Assets Held More Than One Year (see instructions)				
See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.				
	(d) Proceeds (sales price)	(e) Cost (or other basis)	(f) Adjustments to gain or loss from Form(s) 8840, Part II, line 2, column (g)	(g) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (f)
8a	Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b.			
8b	Totals for all transactions reported on Form(s) 8949 with Box D checked			
9	Totals for all transactions reported on Form(s) 8949 with Box E checked			
10	Totals for all transactions reported on Form(s) 8949 with Box F checked			
11	Gain from Form 7797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824			
12	Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1			
13	Capital gain distributions. See the instructions			
14	Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions			
15	Net long-term capital gain or (loss). Combine lines 8a through 14 in column (g). Then go to Part III on the back			

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 11303H Schedule D (Form 1040 or 1040-SR) 2019

賃貸所得 (Sch E)

SCHEDULE E (Form 1040 or 1040-SR)		Supplemental Income and Loss		OMB No. 1545-0047
Department of the Treasury Internal Revenue Service (IRS)		2019 Attachments Sequence No. 13		
Name(s) shown on return: _____ Your social security number: _____				
Department of the Treasury Internal Revenue Service (IRS)				
Did you make any payments in 2019 that would require you to file Form(s) 1099? (see instructions) <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," did you or will you file required Forms 1099? <input type="checkbox"/> Yes <input type="checkbox"/> No				
Part I Income or Loss From Rental Real Estate and Royalties Note: If you are in the business of renting personal property, use Schedule C (see instructions). If you are an individual, report farm rental income or loss from Form 4836 on page 2, line 40.				
A Did you make any payments in 2019 that would require you to file Form(s) 1099? (see instructions) <input type="checkbox"/> Yes <input type="checkbox"/> No				
B If "Yes," did you or will you file required Forms 1099? <input type="checkbox"/> Yes <input type="checkbox"/> No				
1a Physical address of each property (street, city, state, ZIP code)				
A				
B				
C				
1b	Type of Property (from list below)	2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.	Fair Rental Days	Personal Use Days
A			A	
B			B	
C			C	
Type of Property:				
1 Single Family Residence 3 Vacation/Short-Term Rental 5 Land 7 Self-Rental				
2 Multi-Family Residence 4 Commercial 6 Royalties 8 Other (describe)				
Income:				
3 Rents received				
4 Royalties received				
Expenses:				
5 Advertising				
6 Auto and travel (see instructions)				
7 Cleaning and maintenance				
8 Commissions				
9 Insurance				
10 Legal and other professional fees				
11 Management fees				
12 Mortgage interest paid to banks, etc. (see instructions)				
13 Other interest				
14 Repairs				
15 Supplies				
16 Taxes				
17 Utilities				
18 Depreciation expense or depletion				
19 Other (list) ▶				
20 Total expenses. Add lines 5 through 19				
21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 8199				
22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)				
23a Total of all amounts reported on line 3 for all rental properties				
b Total of all amounts reported on line 4 for all royalty properties				
c Total of all amounts reported on line 12 for all properties				
d Total of all amounts reported on line 18 for all properties				
e Total of all amounts reported on line 20 for all properties				
24 Income. Add positive amounts shown on line 21. Do not include any losses				
25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here				
26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040 or 1040-SR), line 8, or Form 1040-NR, line 18. Otherwise, include this amount in the total on line 41 on page 2				

For Paperwork Reduction Act Notice, see the separate instructions. Cat. No. 11344L Schedule E (Form 1040 or 1040-SR) 2019

米国個人税確定申告

課税対象所得(居住者・非居住者)

居住者

全世界所得が課税

非居住者

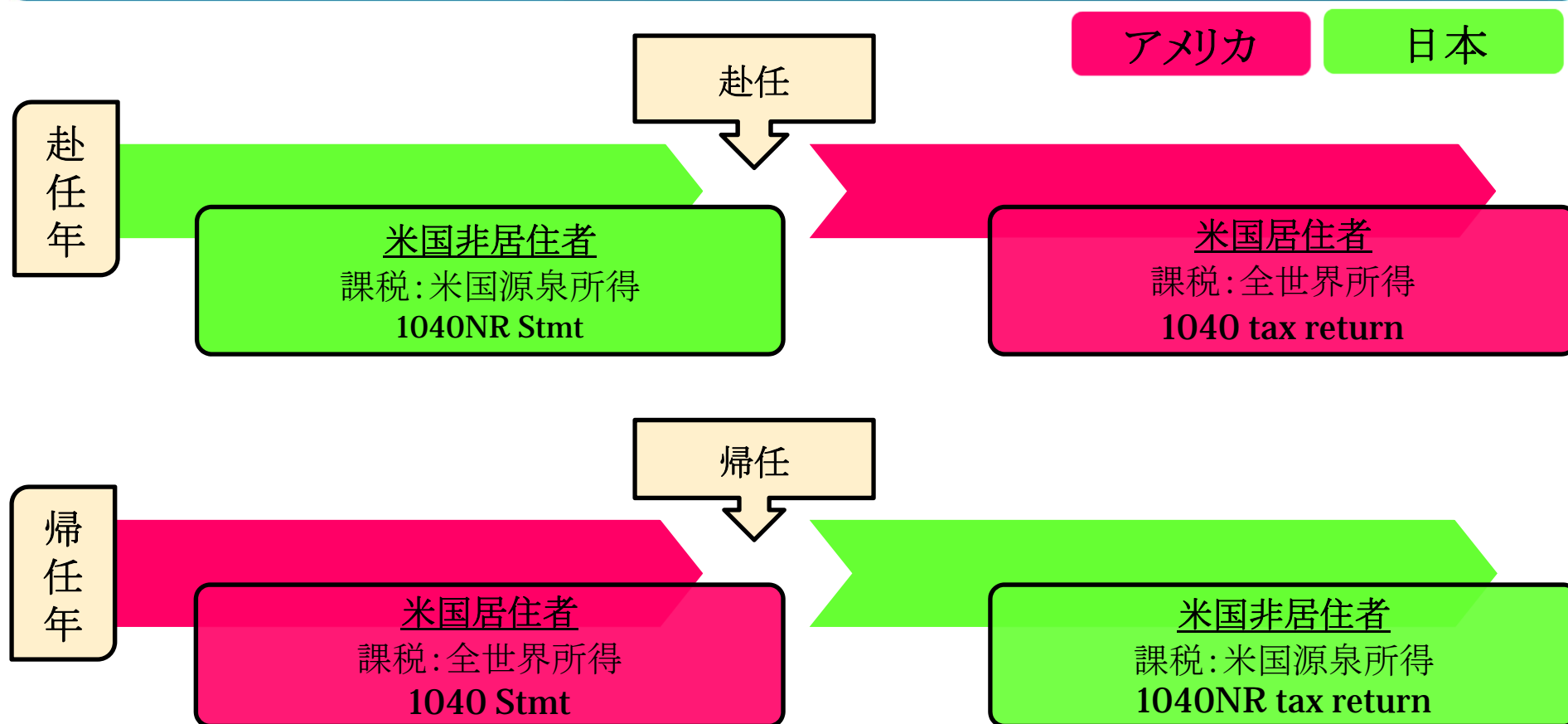
アメリカ源泉所得のみ課税

- 給与所得の場合
支払い場所に関係なく、役務の提供地がアメリカの場合は、アメリカ源泉所得となる
- 賃貸所得の場合
不動産の所在地がアメリカの場合、アメリカ源泉所得となる
- 投資所得の場合
金融機関の所在地がアメリカの場合、アメリカ源泉所得となる

米国個人税確定申告

課税対象所得(二重身分居住者)

二重身分居住者

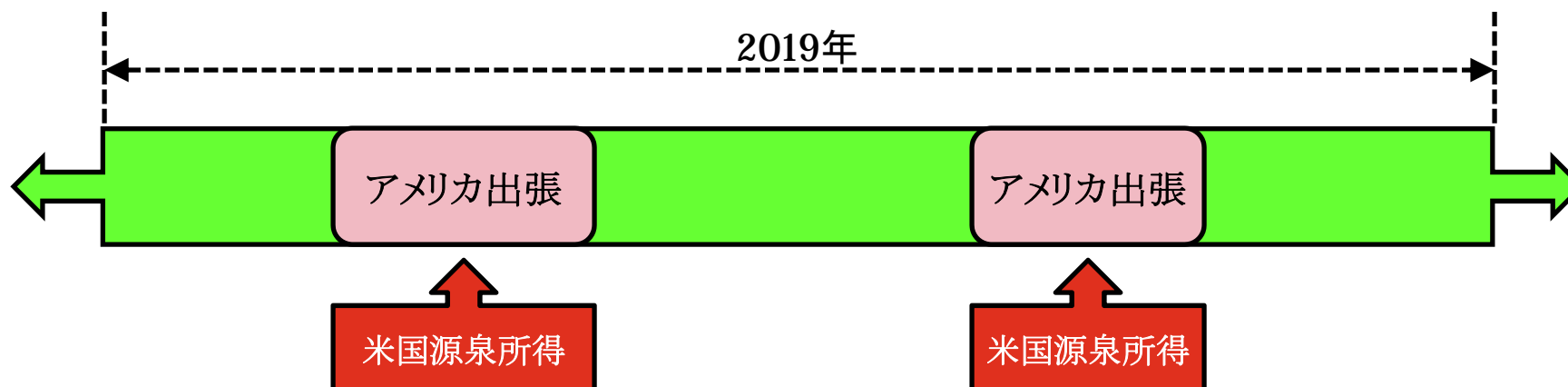


米国個人税確定申告

課税対象所得(非居住者)

給与の源泉地

- ✓ 支払い場所に関係なく、役務の提供地で源泉地が決定される



- ✓ 例外: 申告年度の米国滞在日数が90日以下、米国出張の勤務対価が\$3,000以下であれば外国源泉所得としてみなされる

日本からの出張者の申告・納税？

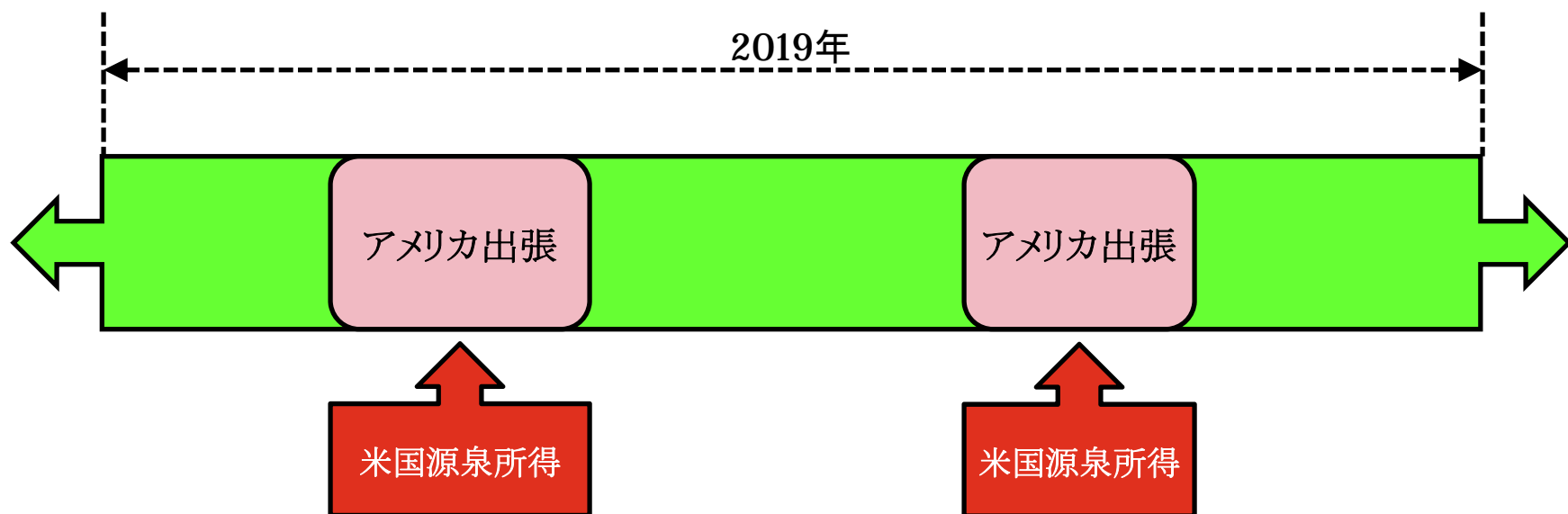
米国個人税確定申告

日米租税条約

【日米租税条約 第14条】

- ✓ 短期滞在者免税
- ✓ いずれの12ヶ月の期間においても米国滞在日数が183日未満
- ✓ 日本本社が報酬を支払い、そのまま負担すること

(注) 連邦税法上、非課税になっても、租税条約を適用しない州では申告・納税が必要

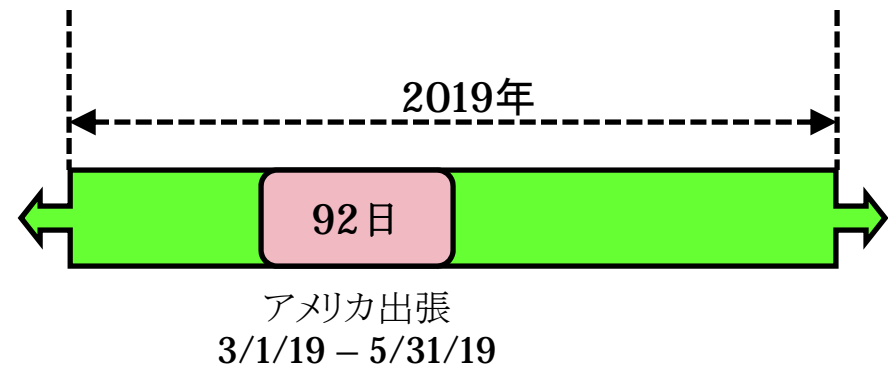


米国個人税確定申告

日米租税条約

【日米租税条約 第14条】

シナリオ①

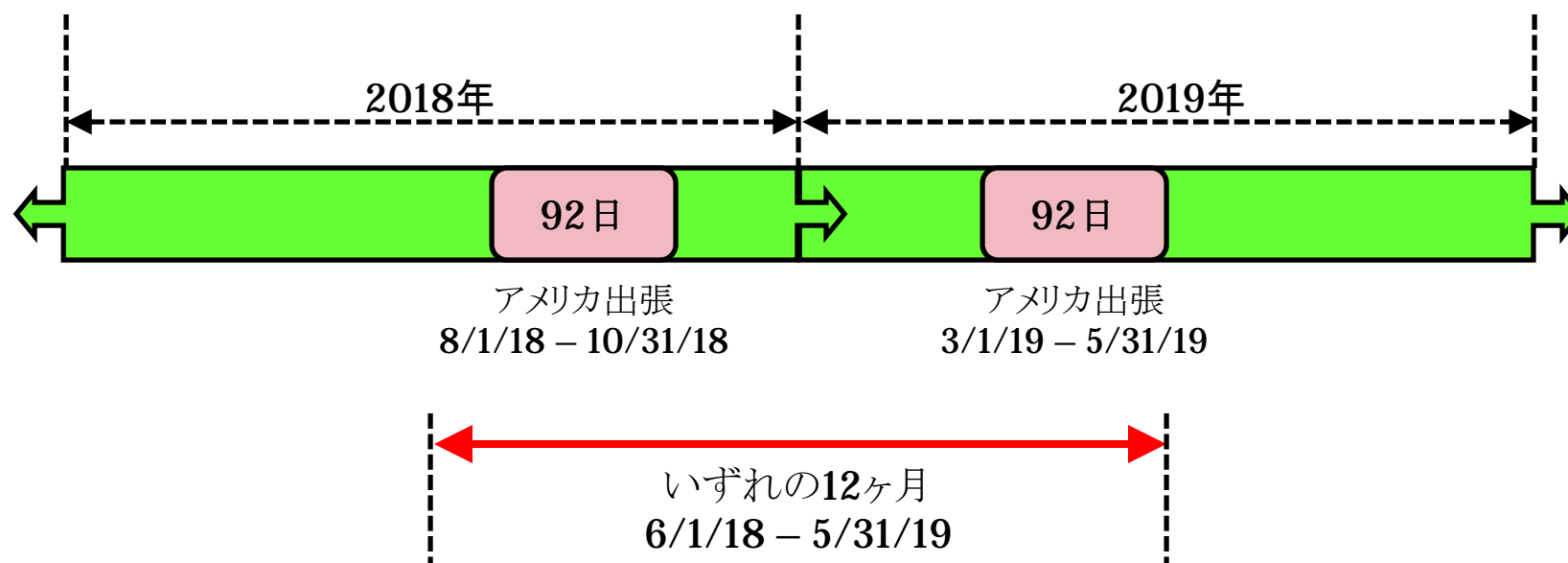


米国個人税確定申告

日米租税条約

【日米租税条約 第14条】

シナリオ②

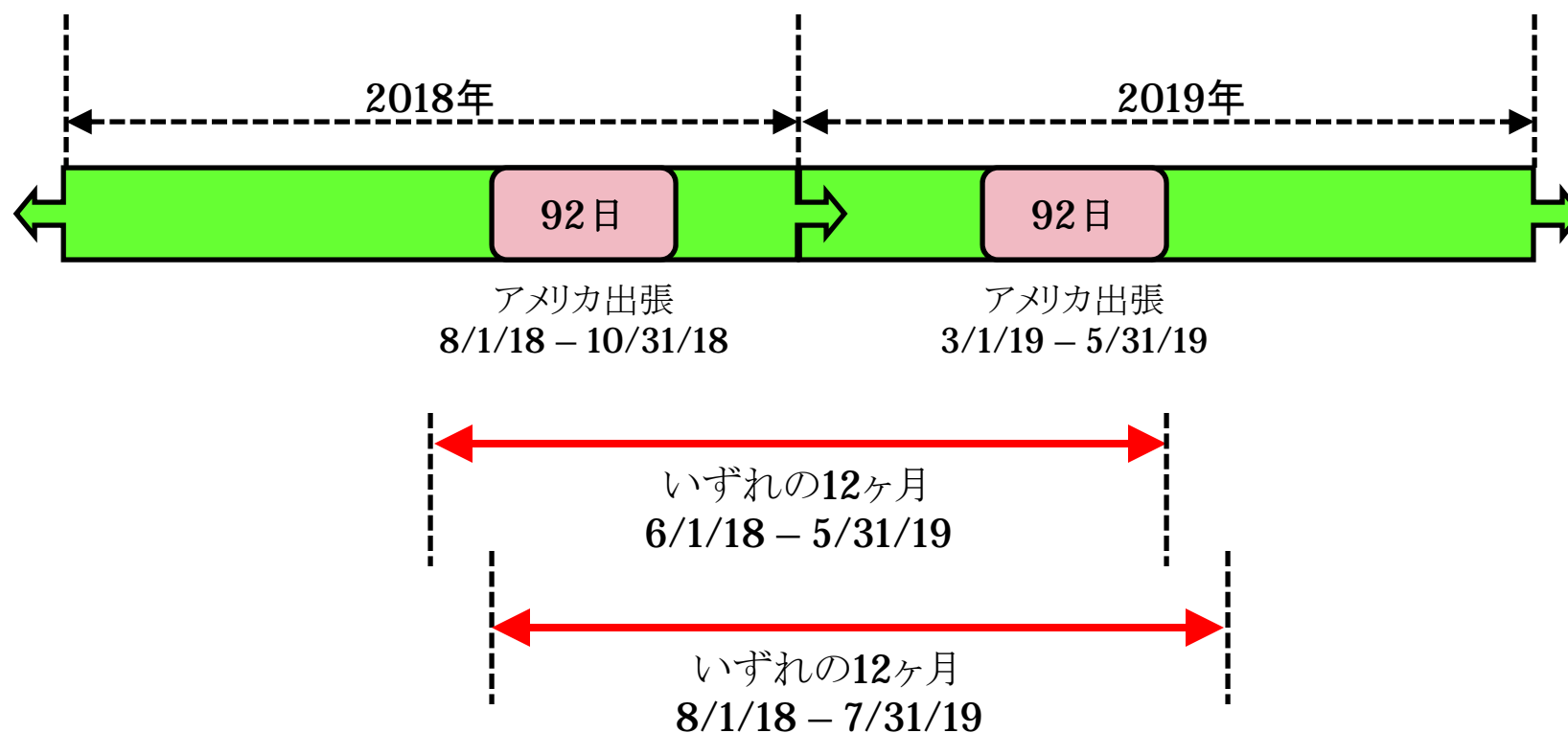


米国個人税確定申告

日米租税条約

【日米租税条約 第14条】

シナリオ②

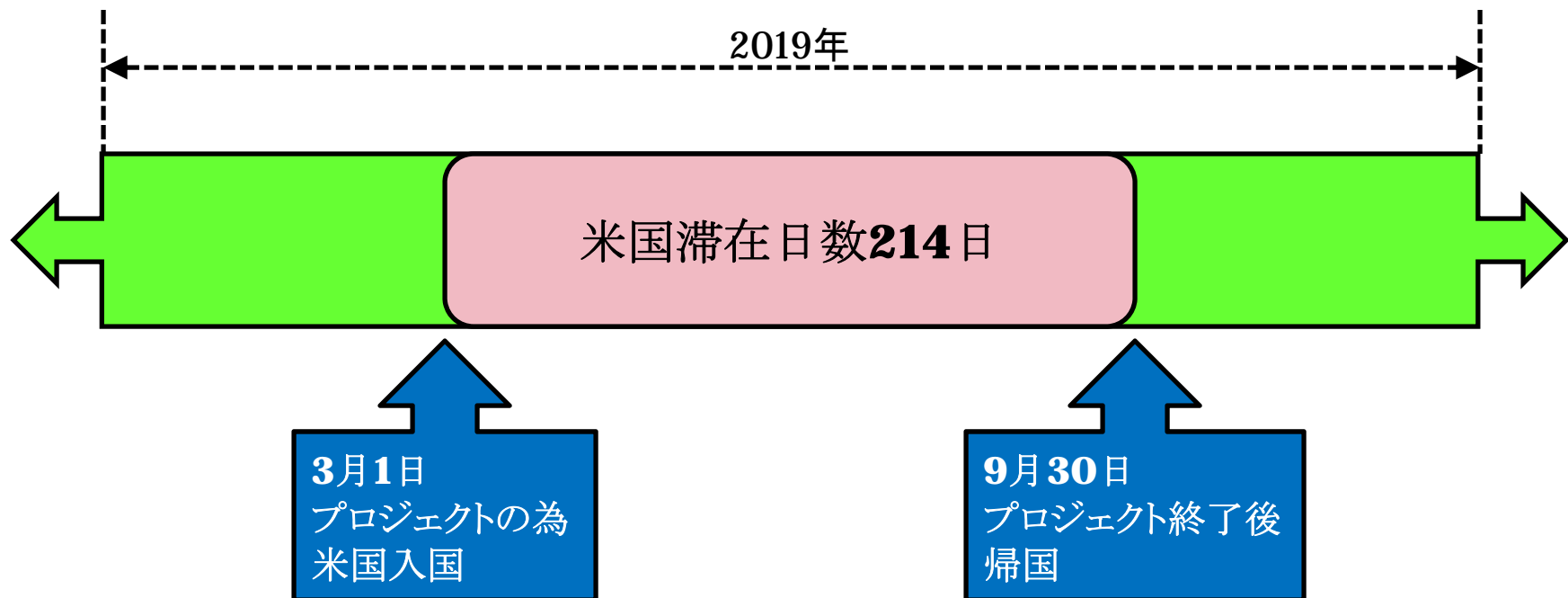


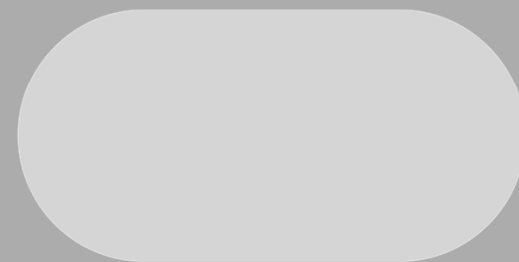
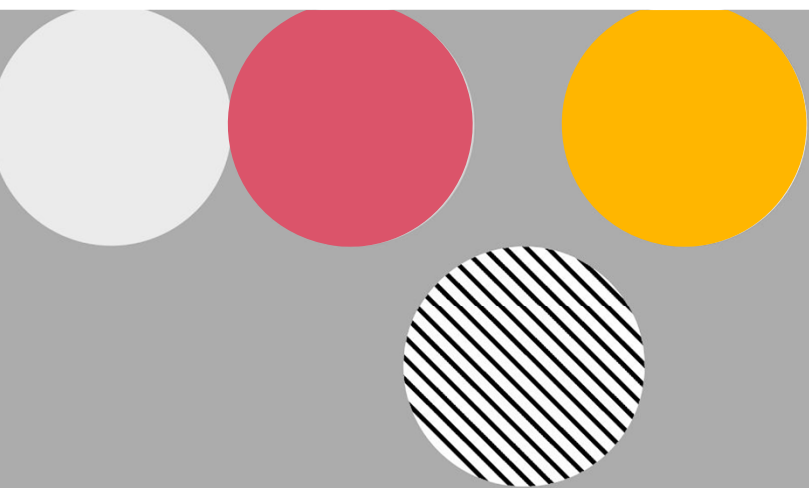
米国個人税確定申告

日米租税条約

【日米租税条約 第4条】

- ✓ 日本と米国双方の居住者となる場合、米国を非居住者と選択し申告が可能





社会保険番号/個人納稅者番号

社会保険番号/個人納税者番号

Form	1040	Department of the Treasury—Internal Revenue Service U.S. Individual Income Tax Return	(99)	2019	OMB No. 1545-0074	IRS Use Only—Do not write or staple in this space.
------	------	---	------	------	-------------------	--

Filing Status
☐ Single
 ☐ Married filing jointly
 ☐ Married filing separately (MFS)
 ☐ Head of household (HOH)
 ☐ Qualifying widow(er) (QW)

Check only one box.
 If you checked the MFS box, enter the name of spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent. ►

Your first name and middle initial	Last name	Your social security number
If joint return, spouse's first name and middle initial	Last name	Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions.	Apt. no.	Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).		If more than four dependents, see instructions and ✓ here ► <input type="checkbox"/>

Standard Deduction
☐ Spouse itemizes on a separate return or you were a dual-status alien

Someone can claim:
 ☐ You as a dependent
 ☐ Your spouse as a dependent

Age/Blindness You:
 ☐ Were born before January 2, 1955
 ☐ Are blind

Spouse:
 ☐ Was born before January 2, 1955
 ☐ Is blind

Dependents (see instructions):		(2) Social security number	(3) Relationship to you	(4) ✓ if qualifies for (see instructions):	
(1) First name	Last name			Child tax credit	Credit for other dependents
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

米国個人税確定申告

社会保険番号/個人納税者番号

社会保険番号 (Social Security Number)

- ✓ 納税・申告を行うには必ず必要
- ✓ アメリカ人は全て取得している

□ 駐在員

- 赴任後に最寄の社会保険事務所 (Social Security Office) にて申請

□ 帯同家族

- Eビザ・Lビザ保有者の配偶者も社会保険番号の取得が可能
- 社会保険番号取得が不可能な人は、代わりに納税者番号を取得

米国個人税確定申告

社会保険番号/納税者番号

納税者番号 (Individual Taxpayer Identification Number – “ITIN”)

□ 納税者番号の必要な人

- 社会保険番号が発給されない人
- 米国の居住者と夫婦合算申告を選択する人(非居住者配偶者の居住者選択)
- 連邦税の納付・還付の為に申告書提出を必要とする人(出張者)
- その他の被扶養者控除を得る米国帯同子女

□ 申請方法

- 原則として連邦確定申告書と併せ**IRS**へ申請書(様式**W-7**)を提出
- 身分証明としてオリジナルのパスポート、またはパスポートを発行している政府機関からの認証を得たパスポートコピーが必要
 - ❖ 米国在住者: 在米日本大使館・領事館からの旅券所持証明書
 - ❖ 日本在住者: 在日米国大使館にてパスポートコピー認証
- **IRS**サービスセンターにて申請受付(本人が申告書、**W-7**持参で出頭)
- **IRS**より認定された**Certified Acceptance Agent (CCA)**による**W-7**手続き

米国個人税確定申告

社会保険番号/納税者番号

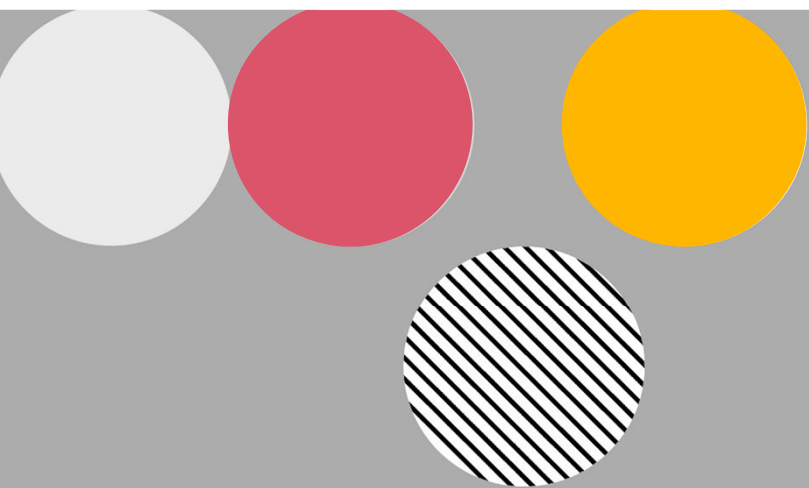
ITIN(有効期限、更新手続き)

□ 有効期限

- 未使用のITIN: 過去3年の確定申告(2016年、2017年、2018年)で1度も使用されなかった場合、2019年12月31日に有効期限が切れる
- 期限切れのITIN: 2012年以前に発行されたITINは発行年に基づき段階的に有効期限が切れる
 - ❖ 更新の対象となるITINは、ITIN番号で決まる。現時点では、ITINの4桁目と5桁目が70～79、80～82のITIN(9xx-78-xxxxまたは9xx-81-xxxx)が更新の対象。更新対象者にIRSから手紙が送付される。

□ 更新方法

- 確定申告を待たず更新手続きが可能
- IRSへ申請書(様式W-7)と身分証明としてオリジナルのパスポート、またはパスポートを発行している政府機関からの認証を得たパスポートコピーを提出



外国金融口座・金融資産報告義務

外国銀行・金融口座の報告義務

FinCEN Form 114

The Bank Secrecy Act (銀行秘密法)により、確定申告とは別に提出

□ 目的

- マネーロンダリング防止
- 米国外にある金融口座を米国当局に対して開示

□ 報告義務者

- 米国市民・居住者
- 外国金融口座の年間最高残高の総合計額が**10,000ドル**を超える場合

□ 報告対象となる口座の種類

- 銀行口座、証券口座、社内預金や財形、投資信託等

□ 報告する情報

- 口座名義人、口座番号、金融機関所在地、年間最高残高

□ 提出期日

- **4月15日**
- 延長可。延長後期日は**10月15日**

外国銀行・金融口座の報告義務

FinCEN Form 114

FinCEN Form 114 Department of the Treasury OMB no. 1505-0009 (Rev. September 2013)		REPORT OF FOREIGN BANK AND FINANCIAL ACCOUNTS Do NOT file with your Federal Tax Return Do not use previous editions of this form	
Part I Filer information			
2 Type of filer a <input checked="" type="checkbox"/> Individual b <input type="checkbox"/> Partnership c <input type="checkbox"/> Corporation d <input type="checkbox"/> Consolidated e <input type="checkbox"/> Fiduciary or other - Enter type			
3 U.S. Taxpayer Identification Number 123456789 if filer has no U.S. identification number, complete item 4		4 Foreign identification (Complete only if item 3 is not applicable) a Type: <input checked="" type="checkbox"/> SSN/ITIN <input type="checkbox"/> EIN b Number c Country of issue	
6 Last name or organization name YAMADA		7 First name TARO	
9 Mailing address (number, street, and apt. or suite no.) ONE NORTH WACKER DRIVE 10 City CHICAGO 11 State IL 12 ZIP/Postal Code 60606 13 Country US			
14 a) Does the filer have a financial interest in 25 or more financial accounts? Yes <input type="checkbox"/> Enter number of accounts Do not complete Part II or Part III, but maintain records of the information. No <input checked="" type="checkbox"/> b) Does the filer have signature authority over but no financial interest in 25 or more financial accounts? Yes <input type="checkbox"/> Enter number of accounts Complete Part IV, items 34 through 43 for each person on whose behalf the filer has signature authority. No <input checked="" type="checkbox"/>			
Part II Information on financial account(s) owned separately (See instructions under Monetary amounts, step 2)			
15 Maximum value of account during calendar year 20,000.		16 Type of account a <input checked="" type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other - Enter type below	
17 Name of financial institution in which account is held THE BANK OF TOKYO-MITSUBISHI UFJ			
18 Account number or other designation 111-22334455		19 Mailing address (number, street, apt. or suite no.) of financial institution in which account is held 2-7-1, MARUNOUCHI TOKYO	
20 City CHIYODA KU		21 State, if known	22 Foreign postal code, if known 100-0005
		23 Country JP	
Signature 44a Check here <input checked="" type="checkbox"/> if this report is completed by a third party preparer and complete the third party preparer section. 44b Filer signature 45 Filer title, if not reporting a personal account 46 Date (MM/DD/YYYY) 03/03/2019			
47 Preparer's last name 48 First name 49 MI 50 Check <input type="checkbox"/> if self-employed 51 TIN NAKAMURA TOMOAKI E00650987 51a TIN type <input checked="" type="checkbox"/> PTIN 52 Contact phone no. 53a EIN 53b Firm's name 54 Firm's TIN 54a TIN type <input checked="" type="checkbox"/> EIN 3122982000 PRICEWATERHOUSECOOPERS 134008324 54b TIN type <input type="checkbox"/> Foreign 55 Mailing address (number, street, apt. or suite no.) 56 City 57 State 58 ZIP/Postal Code 59 Country ONE NORTH WACKER DRIVE CHICAGO IL 60606 US			
This form should be used to report a financial interest in, signature authority, or other authority over one or more financial accounts in foreign countries, as required by the Department of the Treasury Regulations 31 CFR 1010.350. No report is required if the aggregate value of the accounts did not exceed \$10,000. See instructions for definitions.			
PRIVACY ACT AND PAPERWORK REDUCTION ACT NOTICE Pursuant to the requirements of Public Law 93-579 (Privacy Act of 1974), notice is hereby given that the authority to collect information on FinCEN Form 114 in accordance with 31 USC 552a (e) is Public Law 91-508; 31 USC 5314; 5 USC 301; 31 CFR 1010.350. The principal purpose for collecting the information is to assure maintenance of records where such reports or records have a high degree of usefulness in criminal, tax, or regulatory investigations or proceedings. The information collected may be provided to those officers and employees of any constituent unit of the Department of the Treasury who have a need for the records in the performance of their duties. The records may be referred to any other department or agency of the United States upon the request of the head of such department or agency for use in a criminal, tax, or regulatory investigation or proceeding. The information collected may also be provided to appropriate state, local, and foreign law enforcement and regulatory personnel in the performance of their official duties. Disclosure of this information is mandatory. Civil and criminal penalties, including in certain circumstances a fine of not more than \$500,000 and imprisonment of not more than five years, are provided for failure to file a report, for failure to supply information, and for filing a false or fraudulent report. Disclosure of the Social Security number is mandatory. The authority to collect is 31 CFR 1010.350. The Social Security number will be used as a means to identify the individual who files the report. The estimated average burden associated with this collection of information is 60 minutes per respondent or record keeper, depending on individual circumstances. Comments regarding the accuracy of this burden estimate, and suggestions for reducing the burden should be directed to the Financial Crimes Enforcement Network, P.O. Box 39, Vienna, VA 22183, Attn: Office of Regulatory Policy.			

報告項目:

- 金融機関名
- 名義
- 口座番号
- 住所
- 2019年中の最高残高

外国金融資産の報告義務

様式 8938

Foreign Account Tax Compliance Act, FATCA (外国口座税務コンプライアンス法) という内国歳入法に基づくもので、通常の確定申告の一部として開示が義務付け

□ 目的

- 米国外に保有する金融資産を当局に対し開示

□ 報告義務者

- 米国市民・居住者
- 米国居住、米国外居住、および申告資格にて、国外にある報告対象資産の年間合計最高残高、又は12月31日時点の残高のいずれかが下記の限度額を超える場合に開示・報告義務が発生します

		年度末残高	年間最高残高
米国居住者	独身者・個別申告者	5万ドル	7万5千ドル
	夫婦合算申告者	10万ドル	15万ドル
国外居住の米国市民等	独身者・個別申告者	20万ドル	30万ドル
	夫婦合算申告者	40万ドル	60万ドル
米国非居住者		報告義務は無い	

外国金融資産の報告義務

□ 報告対象となる外国資産

- 外国金融機関に有する口座
(預貯金・社内預金・住宅積立や年金積立金等を含む)
- 外国の投資会社に預託している証券
- 外国企業の株式または持分(持株会も含まれる)*
- 外国の匿名組合や合名会社等の持分*
- 外国信託預金
- 外国人に対する貸付金や債権
- 外国に有する年金、繰延給与等
- その他、先物投資等外国企業が発行している金融商品も含まれる

* 一定以上保有しているため、別途様式を提出している場合は不要

□ 開示内容

- 口座番号、申告年度に開設・解約したか、年間最高残高、外国通貨の場合、その国名および為替レート、金融機関名及びその住所、等

□ 提出期日

- **4月15日**(延長可)

外国金融資産の報告義務

Form 8938

Form 8938 Statement of Specified Foreign Financial Assets
OMB No. 1545-0046
2018
Attachment Sequence No. 175

For calendar year 20 or tax year beginning 20 and ending 20

If you have attached continuation statements, check here ☐ Number of continuation statements

1 Name(s) shown on return 2 Taxpayer Identification Number (TIN)

3 Type of filer
a ☐ Specified individual b ☐ Partnership c ☐ Corporation d ☐ Trust

4 If you checked box 3a, skip this line 4. If you checked box 3b or 3c, enter the name and TIN of the specified individual who closely holds the partnership or corporation. If you checked box 3d, enter the name and TIN of the specified person who is a current beneficiary of the trust. (See instructions for definitions and what to do if you have more than one specified individual or specified person to list.)
a Name b TIN

Part I Foreign Deposit and Custodial Accounts Summary

1 Number of Deposit Accounts (reported in Part VI) 2 Maximum Value of All Deposit Accounts \$
3 Number of Custodial Accounts (reported in Part VI) 4 Maximum Value of All Custodial Accounts \$
5 Were any foreign deposit or custodial accounts closed during the tax year? ☐ Yes ☐ No

Part II Other Foreign Assets Summary

1 Number of Foreign Assets (reported in Part VI) 2 Maximum Value of All Assets (reported in Part VI) \$
3 Were any foreign assets acquired or sold during the tax year? ☐ Yes ☐ No

Part III Summary of Tax Items Attributable to Specified Foreign Financial Assets (see instructions)

(a) Asset Category	(b) Tax Item	(c) Amount reported on form or schedule	(d) Form and line	(e) Schedule and line
1 Foreign Deposit and Custodial Accounts	1a Interest	\$		
	1b Dividends	\$		
	1c Royalties	\$		
	1d Other income	\$		
	1e Gains (losses)	\$		
	1f Deductions	\$		
2 Other Foreign Assets	2a Interest	\$		
	2b Dividends	\$		
	2c Royalties	\$		
	2d Other income	\$		
	2e Gains (losses)	\$		
	2f Deductions	\$		

Part IV Excepted Specified Foreign Financial Assets (see instructions)

If you reported specified foreign financial assets on one or more of the following forms, enter the number of such forms filed. You do not need to include these assets on Form 8938 for the tax year.

1. Number of Forms 3520 2. Number of Forms 3520-A 3. Number of Forms 5471
4. Number of Forms 8621 5. Number of Forms 8865

Part V Detailed Information for Each Foreign Deposit and Custodial Account Included in the Part I Summary (see instructions)

If you have more than one account to report in Part V, attach a continuation statement for each additional account (see instructions).

1 Type of account ☐ Deposit ☐ Custodial 2 Account number or other designation

3 Check all that apply a ☐ Account opened during tax year b ☐ Account closed during tax year
c ☐ Account jointly owned with spouse d ☐ No tax item reported in Part III with respect to this asset

4 Maximum value of account during tax year \$

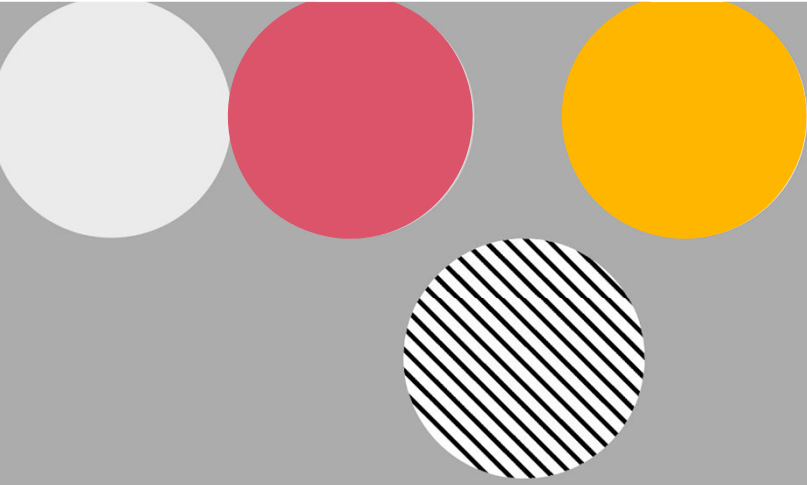
5 Did you use a foreign currency exchange rate to convert the value of the account into U.S. dollars? ☐ Yes ☐ No

6 If you answered "Yes" to line 5, complete all that apply.

(a) Foreign currency in which account is maintained	(b) Foreign currency exchange rate used to convert to U.S. dollars	(c) Source of exchange rate used if not from U.S. Treasury Department's Bureau of the Fiscal Service
7a Name of financial institution in which account is maintained	b GIIN (Optional)	
8 Mailing address of financial institution in which account is maintained. Number, street, and room or suite no.		
9 City or town, state or province, and country (including postal code)		

報告項目:

- 金融機関又は会社名
- 名義
- 国外金融資産の種類
- 口座番号
- 住所
- 2019年中の最高残高
- 当該口座が課税年度中に開設又は閉鎖



Q&A

お問い合わせ・質問等

本セミナーに関するお問い合わせ、ご質問等は以下担当者までご連絡ください。

監査:

久保 康

Yasushi Kubo

シカゴ事務所／監査パートナー

Telephone: (312) 909-2735

E-mail: yasushi.kubo@pwc.com

八田 浩輔

Kosuke Hatta

シカゴ事務所／監査シニアマネージャー

Telephone: (312) 502-7127

E-mail: kosuke.h.hatta@pwc.com

柳瀬 智子

Tomoko Yanase

シカゴ事務所／監査シニアマネージャー

Telephone: (312) 256-3771

E-mail: tomoko.yanase@pwc.com

北山 ジョーダン

Jordan T. Kitayama

シカゴ事務所／監査マネージャー

Telephone: (812) 345-5201

E-mail: Jordan.t.kitayama@pwc.com

税務:

有馬 和茂

Kazushige Arima

ニューヨーク事務所／税務マネージングディレクター

Telephone: (646) 471-5031

E-mail: kazushige.arima@pwc.com

中村 智昭

Tomoaki Nakamura

シカゴ事務所／税務シニアマネージャー

Telephone: (630) 200-9661

E-mail: tomoaki.nakamura@pwc.com

竹中 志乃

Shino Takenaka

税務シニアアソシエイト

Telephone: (312) 399-7702

E-mail: shino.takenaka@pwc.com

カストロ 浩美

Hiromi Castro

税務シニアアソシエイト

Telephone: (312) 497-3131

E-mail: hiromi.k.castro@pwc.com

Thank you

pwc.com

© 2019 PwC. All rights reserved. Not for further distribution without the permission of PwC. “PwC” refers to the network of member firms of PricewaterhouseCoopers International Limited (PwCIL), or, as the context requires, individual member firms of the PwC network. Each member firm is a separate legal entity and does not act as agent of PwCIL or any other member firm. PwCIL does not provide any services to clients. PwCIL is not responsible or liable for the acts or omissions of any of its member firms nor can it control the exercise of their professional judgment or bind them in any way. No member firm is responsible or liable for the acts or omissions of any other member firm nor can it control the exercise of another member firm’s professional judgment or bind another member firm or PwCIL in any way.