PwC JBN Tax Seminar
米国税制アップデート

December 19, 2019
2pm-4pm, Chicago

5

米国個人所得税
申告書を読む

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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

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**

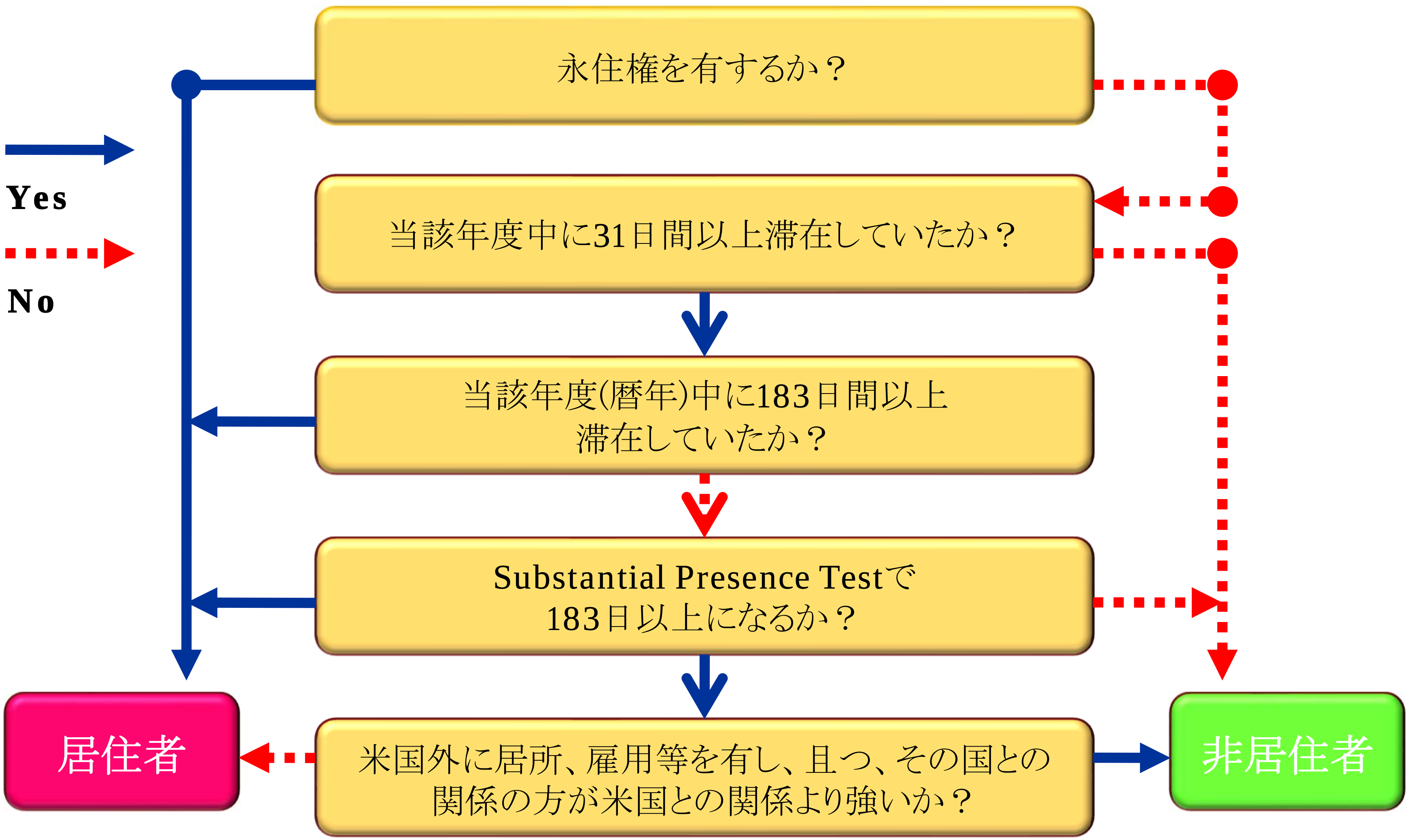
米国個人税確定申告
居住形態・納税義務者の区分

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

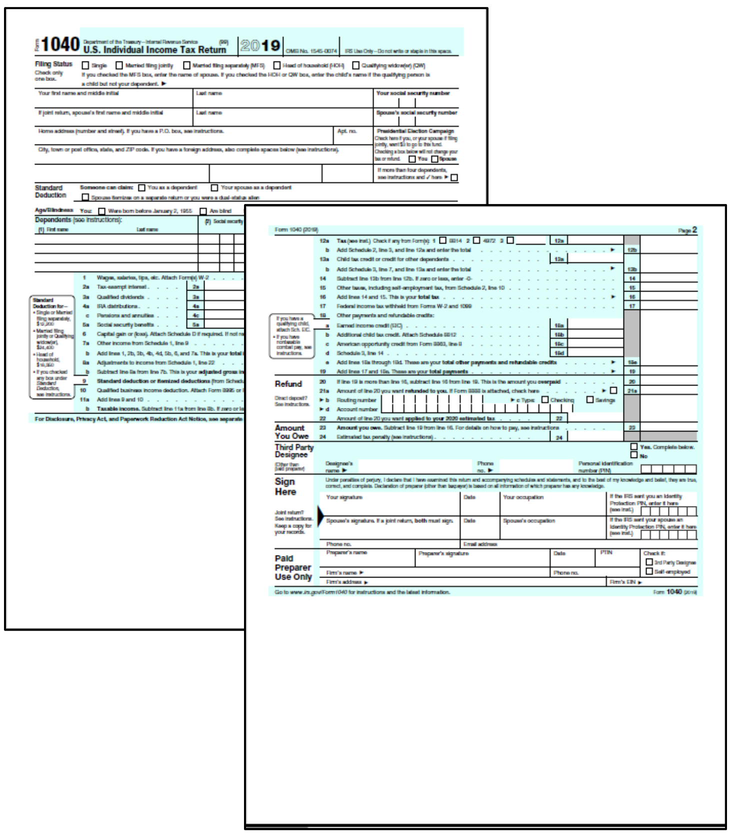
米国個人税確定申告
居住形態・納税義務者の区分



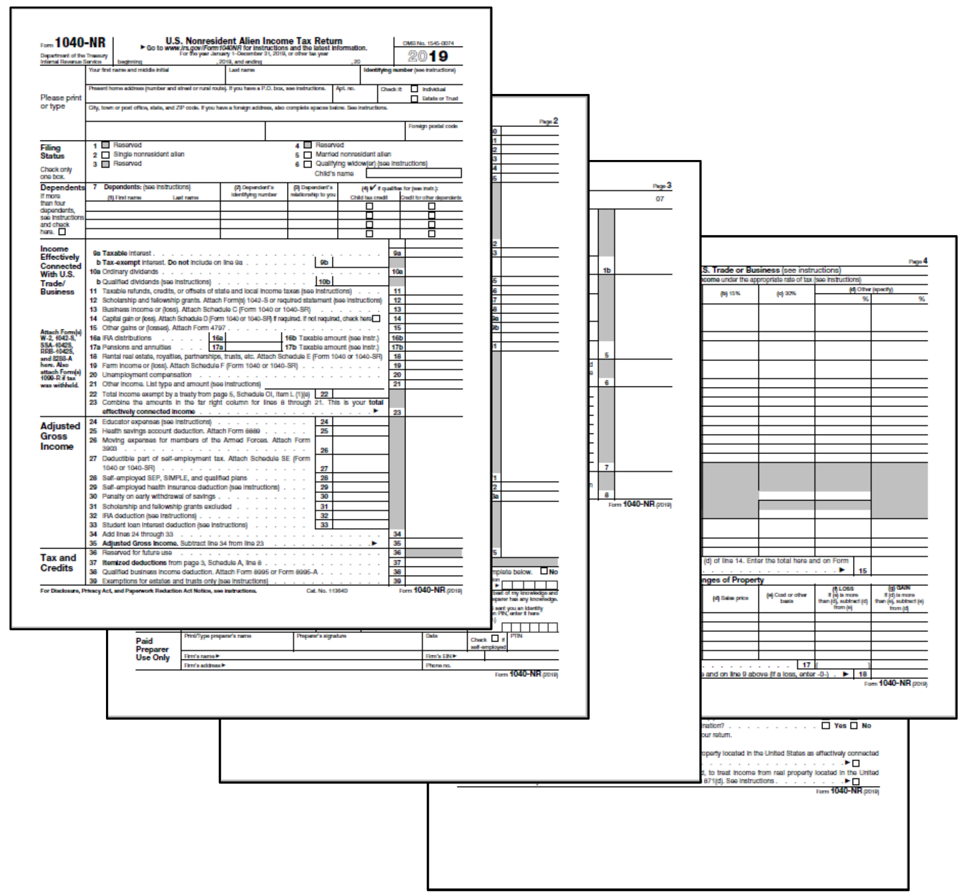
米国個人税確定申告

Form 1040 & Form 1040NR

居住者用　Form 1040

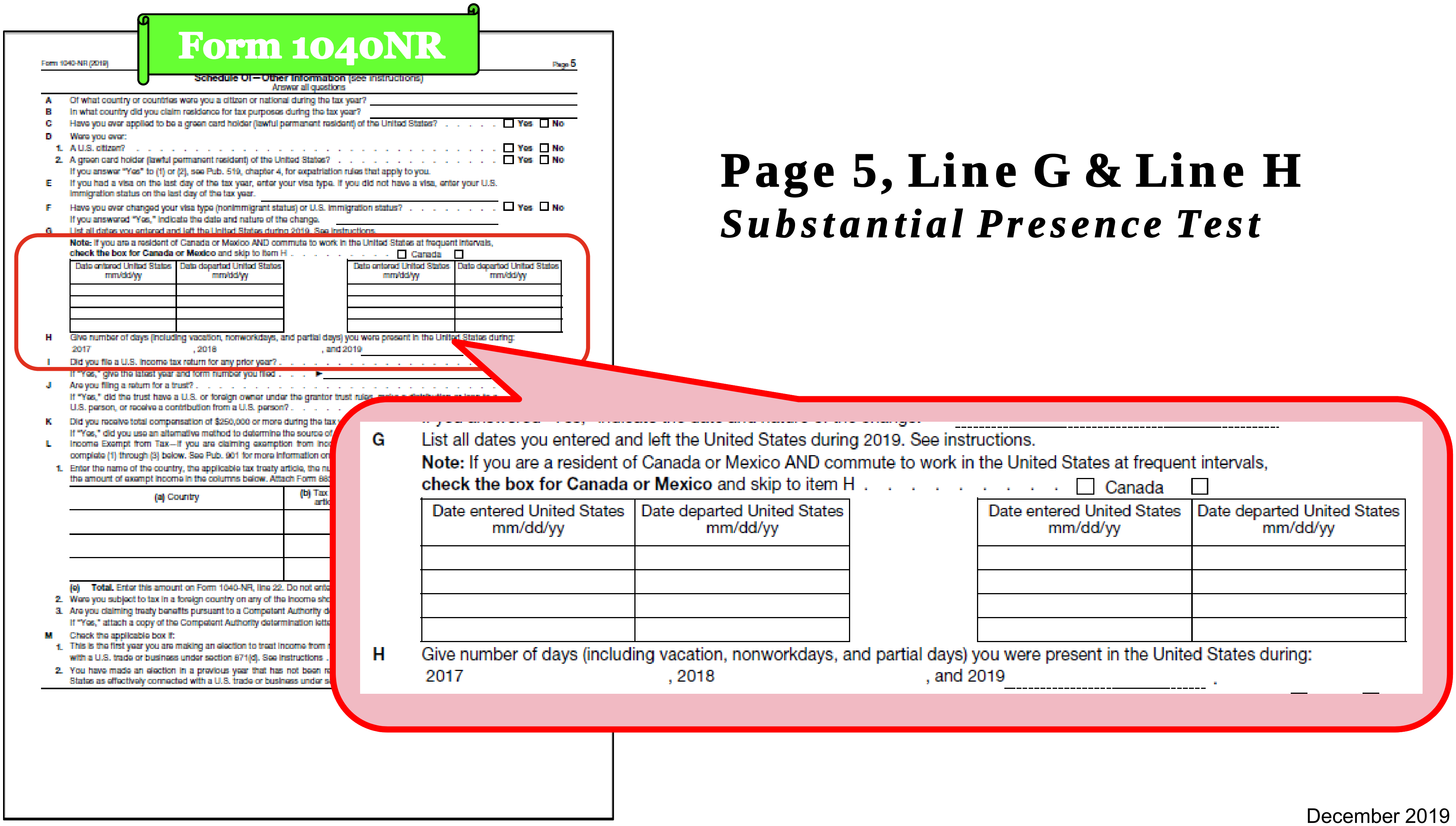


非居住者用　Form 1040NR



米国個人税確定申告

Form 1040 & Form 1040NR

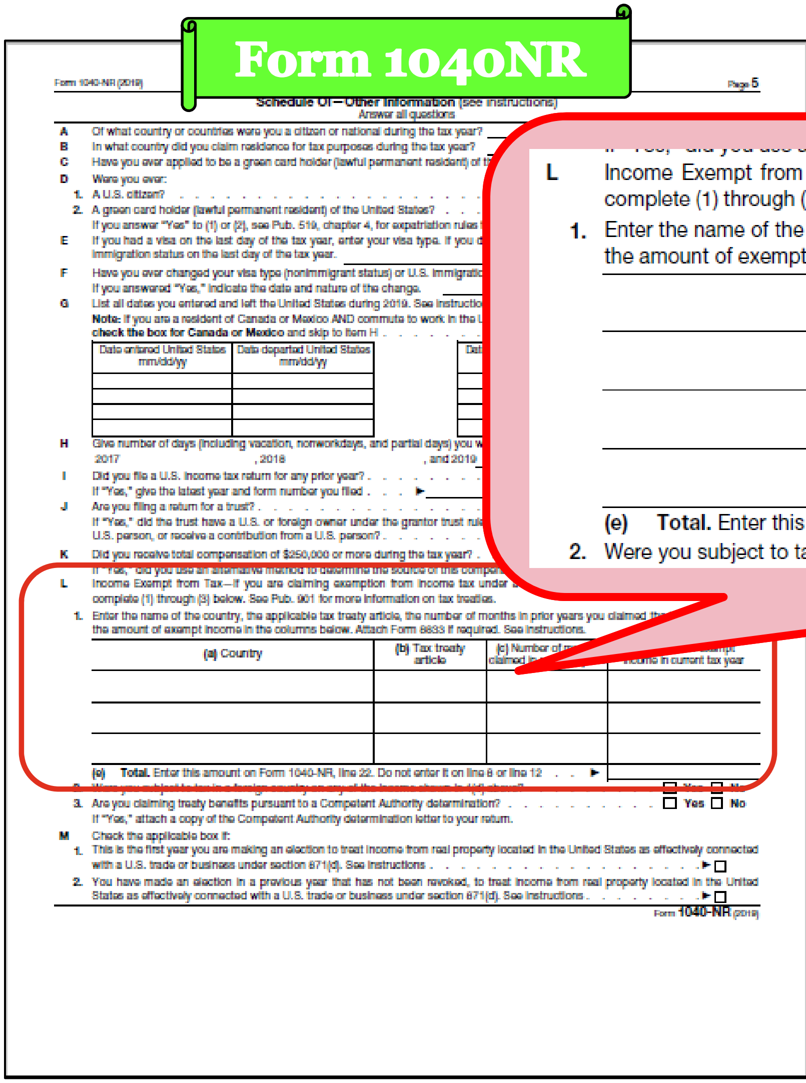


Page 5, Line G & Line H

Substantial Presence Test

米国個人税確定申告

Form 1040 & Form 1040NR



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.

1. 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 . . . ▶

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

Page 5, Line L

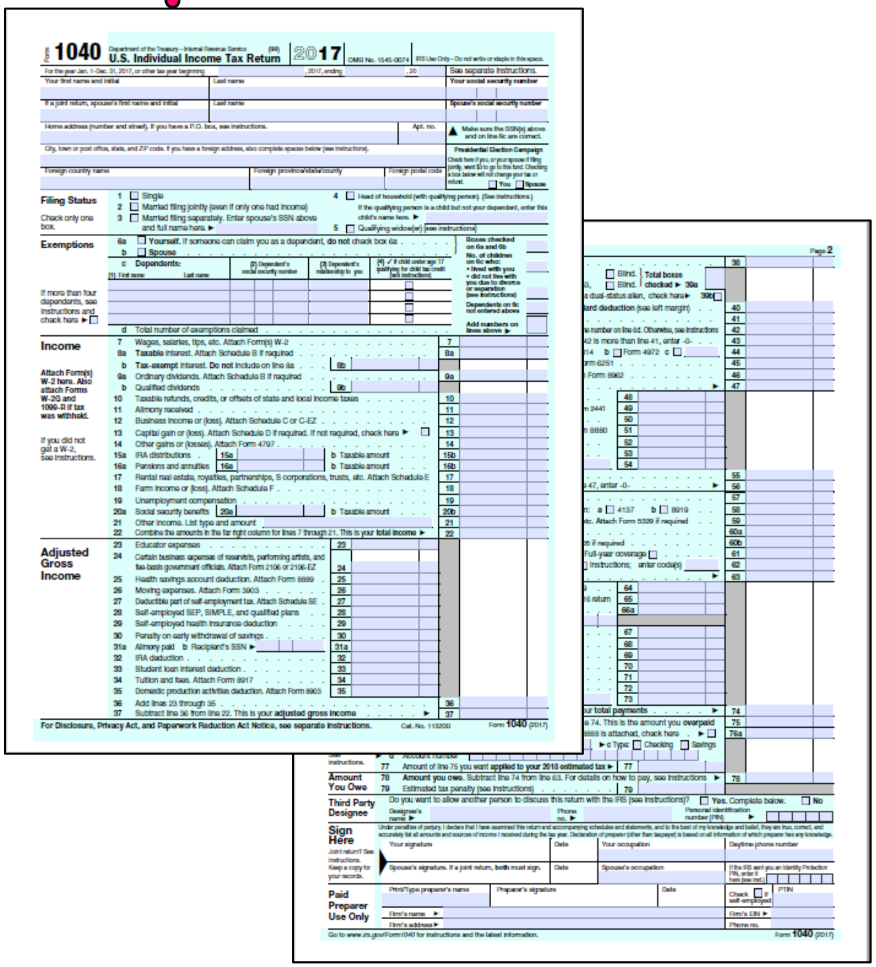
Income Exempt from Tax

December 2019

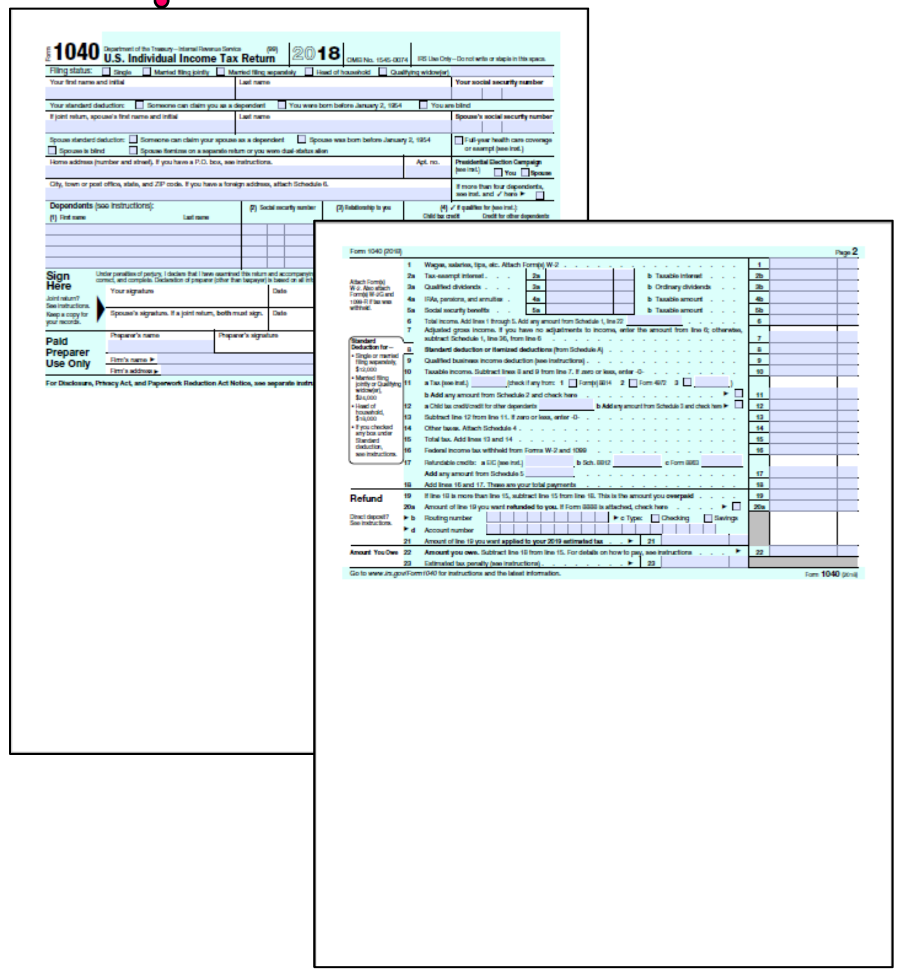
米国個人税確定申告

Form 1040 & Form 1040NR

2017 Form 1040

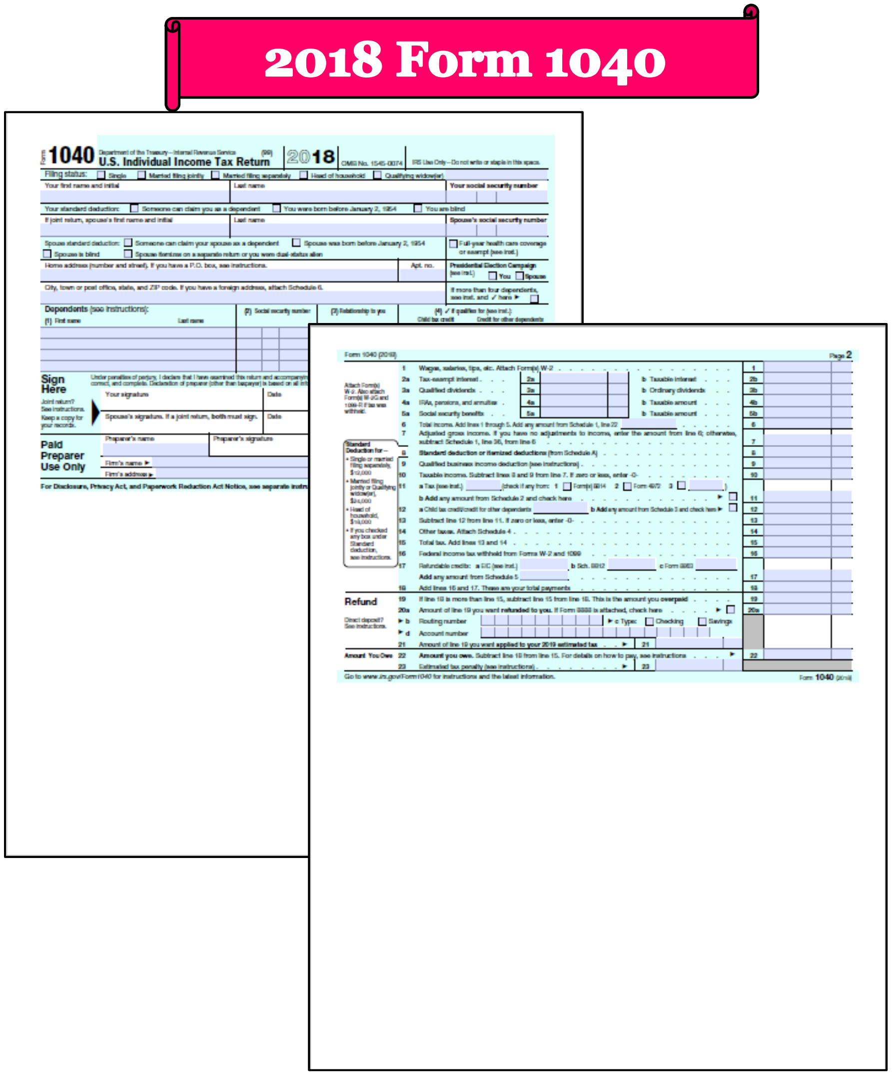


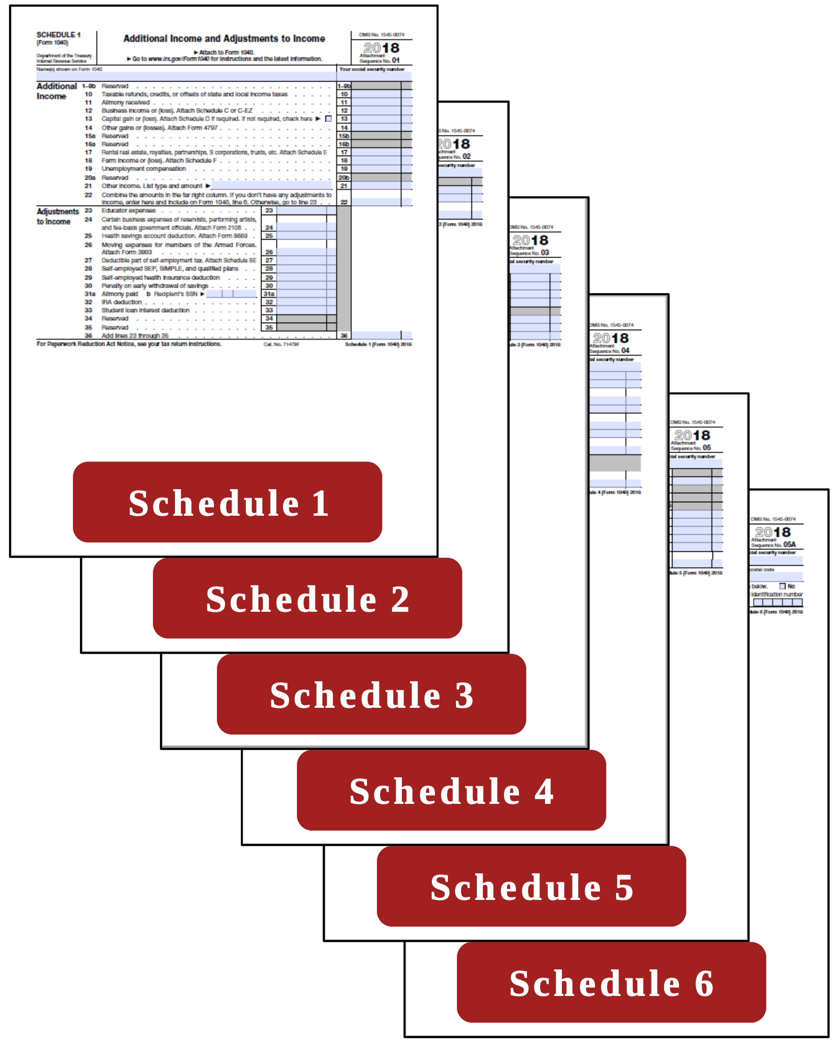
2018 Form 1040



米国個人税確定申告

Form 1040 & Form 1040NR

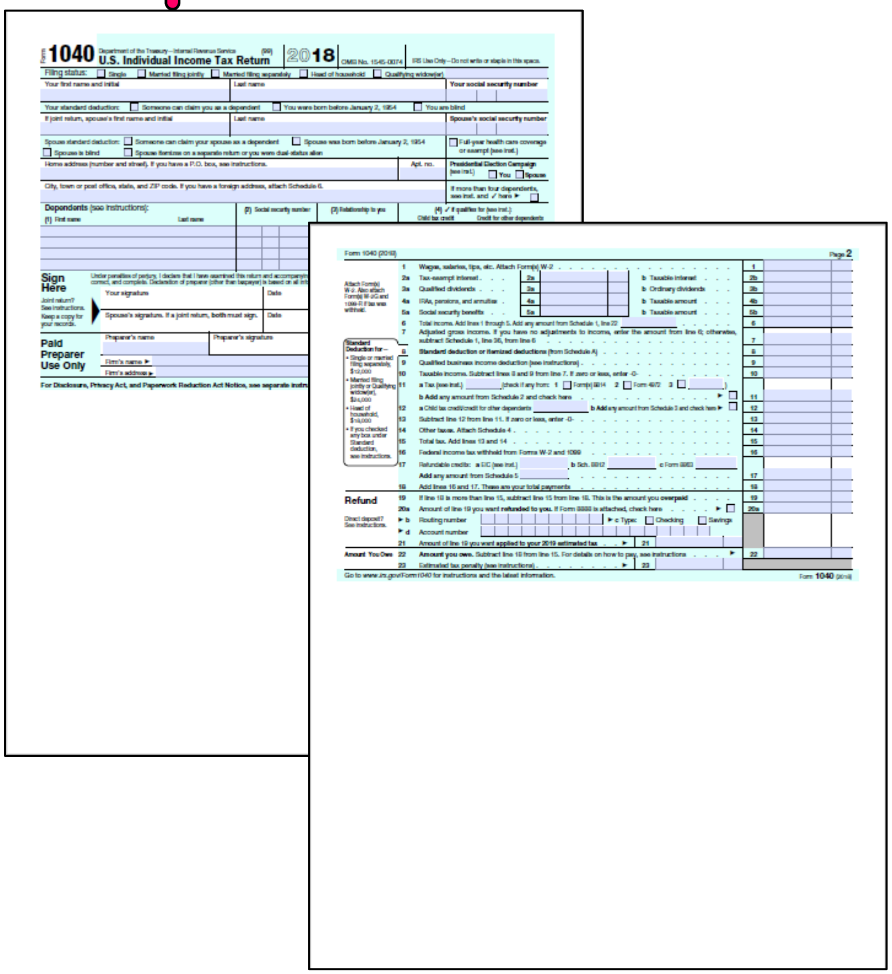




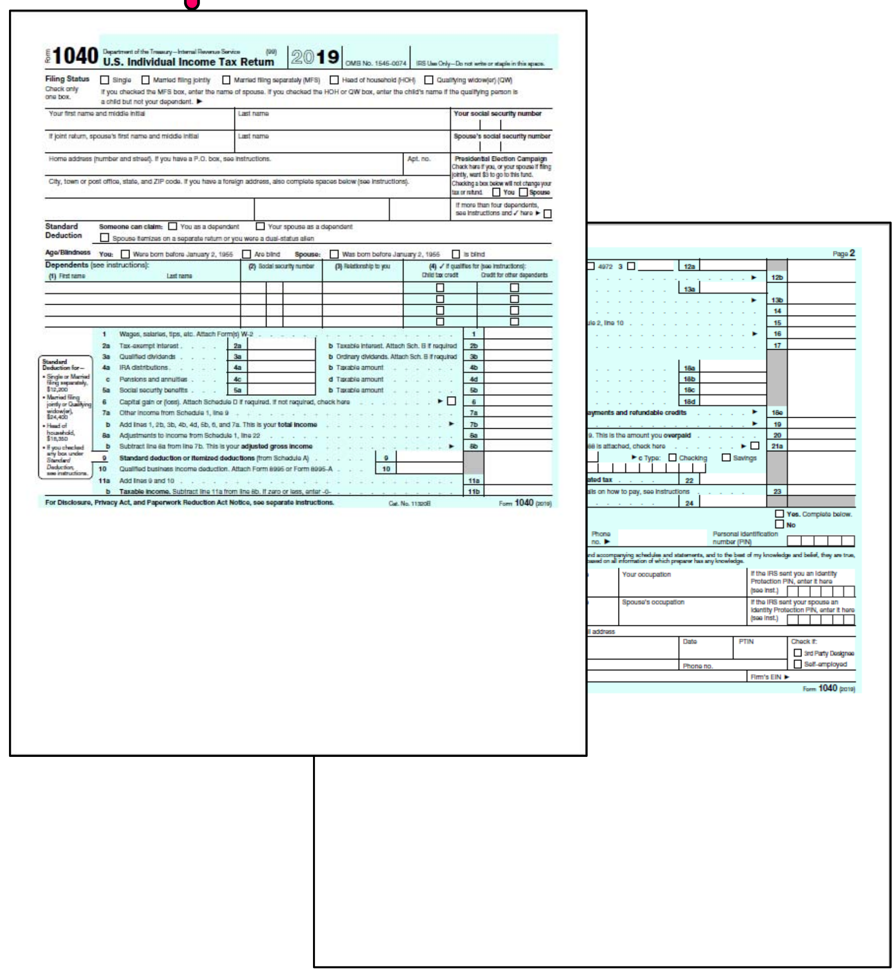
米国個人税確定申告

Form 1040 & Form 1040NR

2018 Form 1040



2019 Form 1040



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)
U.S. Individual Income Tax Return 2019 OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

Filing Status Check only one box.
☐ Single ☐ Married filing jointly ☐ Married filing separately (MFS) ☐ Head of household (HOH) ☐ Qualifying widow(er) (QW)
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** Department of the Treasury Internal Revenue Service
U.S. Nonresident Alien Income Tax Return
▶ Go to *www.irs.gov/Form1040NR* for instructions and the latest information.
For the year January 1–December 31, 2019, or other tax year beginning , 2019, and ending , 20
OMB No. 1545-0074 2019

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
2 ☐ Single nonresident alien
3 ☐ Reserved
4 ☐ Reserved
5 ☐ Married nonresident alien
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)

（2019年税率表）

独身者申告

課税所得 ① 以上 ②	課税所得 ① 未満	税額		税額 (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%

夫婦個別申告

課税所得 ① 以上 ②	課税所得 ① 未満	税額		税額 (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%

世帯主申告

課税所得 ① 以上 ②	課税所得 ① 未満	税額		税額 (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%

夫婦合算申告

課税所得 ① 以上 ②	課税所得 ① 未満	税額		税額 (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
アメリカ給与	90,000.00
日本給与 (帰任後)	
	90,000.00
項目別控除 (州所得税)	(4,950.00)
課税対象所得	85,050.00
税額	14,586.50

通年居住者	夫婦合算申告
アメリカ給与	90,000.00
日本給与 (帰任後)	30,000.00
	120,000.00
標準控除	(24,400.00)
課税対象所得	95,600.00
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	
	~~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	Page 2
-	税額控除 (Credit)		
	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	
	~~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	Page 2
-	税額控除 (Credit)		
	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

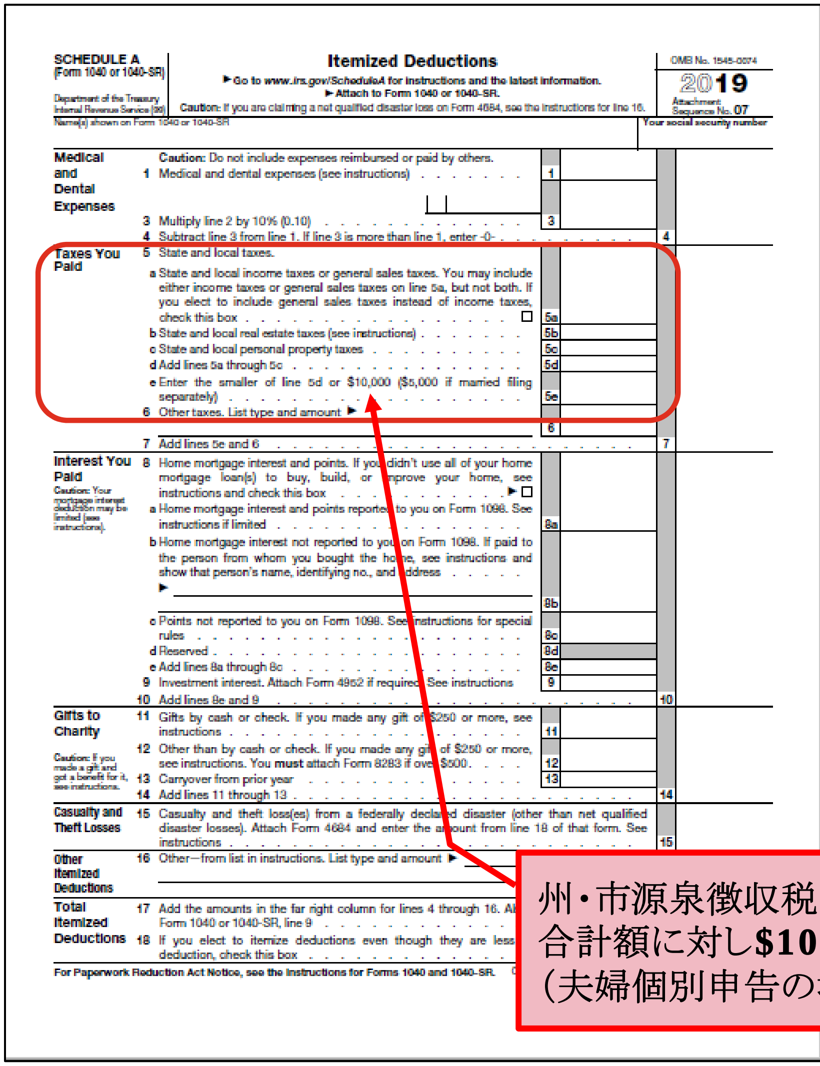
米国個人税確定申告
連邦個人所得税の算出法(主な控除)

主な控除		2019年	2017年
所得控除			
❑ 人的控除 **(Personal Exemption)**		廃止	$4,050 (1人につき)
❑ 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
❑ 項目別控除 **(Itemized Deduction)**	1040 Line 9 1040NR Line 37	次ページ参照	

b	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)
Department of the Treasury Internal Revenue Service (99)

Itemized Deductions

▶ Go to www.irs.gov/ScheduleA for instructions and the latest information.
▶ Attach to Form 1040 or 1040-SR.
Caution: If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16.

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

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) . . . 1
2 Enter amount from Form 1040 or 1040-SR, line 8b
3 Multiply line 2 by 10% (0.10) . . . 3
4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- . . . 4

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 . . . ☐ 5a
b State and local real estate taxes (see instructions) . . . 5b
c State and local personal property taxes . . . 5c
d Add lines 5a through 5c . . . 5d
e Enter the smaller of line 5d or $10,000 ($5,000 if married filing separately) . . . 5e
6 Other taxes. List type and amount ▶ 6
7 Add lines 5e and 6 . . . 7

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 . . . 8a
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 . . . ▶ 8b
c Points not reported to you on Form 1098. See instructions for special rules . . . 8c
d Reserved . . . 8d
e Add lines 8a through 8c . . . 8e
9 Investment interest. Attach Form 4952 if required. See instructions . . . 9
10 Add lines 8e and 9 . . . 10

Gifts to Charity
Caution: If you made a gift and got a benefit for it, see instructions.
11 Gifts by cash or check. If you made any gift of $250 or more, see instructions . . . 11
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 . . . 12
13 Carryover from prior year . . . 13
14 Add lines 11 through 13 . . . 14

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 . . . 15

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. Al[…] Form 1040 or 1040-SR, line 9
18 If you elect to itemize deductions even though they are less[…] 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

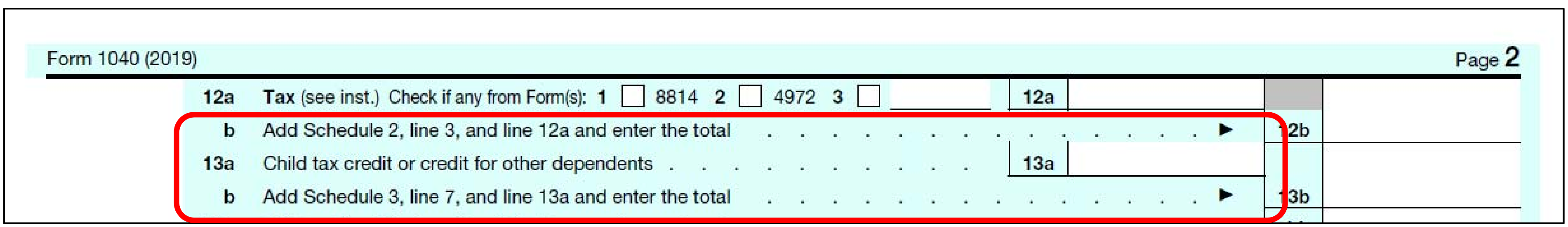
		居住者		非居住者	
		対象	Ln	対象	Ln
自己負担医療費	AGIの10%以上	日・米	1		
州・市源泉徴収税	100%	米	5a	米	1a
固定資産税	100%	~~日~~・米	5b		
住宅担保ローンの支払利息	100%	日・米	8		
寄付金(アメリカのみ)	AGIの50%まで	米	11/12	米	2/3
~~自己負担ビジネス経費~~	~~AGIの2.0%以上~~				

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			
❑ 子女控除 **(Child Tax Credit)** ❖ **17**歳未満の米国居住者 ❖ 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ー番号必須	1040 Line 13a	$2,000 (1人につき)	$1,000 (1人につき)
❑ その他の被扶養者控除 **(Credit for Other Dependents)** ❖ **ITIN**保有者も適用可	1040 Line 13a	$500 (1人につき)	



Form 1040 (2019) Page 2

12a	**Tax** (see inst.) Check if any from Form(s): **1** ☐ 8814 **2** ☐ 4972 **3** ☐	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)

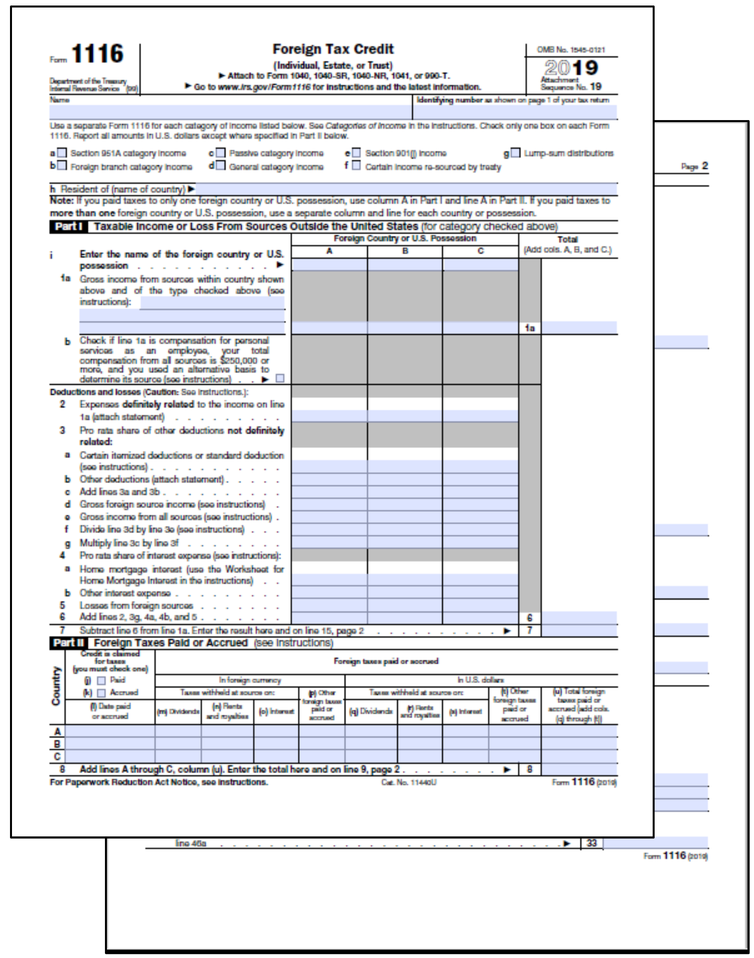
主な控除

税額控除

- ❑ 外国税額控除 **(Foreign Tax Credit)**

1040 Line 13b
Sch 3 Line 1
Form 1116

SCHEDULE 3 (Form 1040 or 1040-SR) Department of the Treasury Internal Revenue Service	**Additional Credits and Payments** ▶ 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. 03
Name(s) shown on Form 1040 or 1040-SR		**Your social security number**
Part I	**Nonrefundable Credits**	
1	Foreign tax credit. Attach Form 1116 if required	1


Form **1116** Department of the Treasury Internal Revenue Service (99)

Foreign Tax Credit
(Individual, Estate, or Trust)
▶ Attach to Form 1040, 1040-SR, 1040-NR, 1041, or 990-T.
▶ Go to *www.irs.gov/Form1116* for instructions and the latest information.

OMB No. 1545-0121
2019
Attachment Sequence No. 19

Name | **Identifying number** as shown on page 1 of your tax return

Use a separate Form 1116 for each category of income listed below. See *Categories of Income* in the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

a ☐ Section 951A category income
b ☐ Foreign branch category income
c ☐ Passive category income
d ☐ General category income
e ☐ Section 901(j) income
f ☐ Certain income re-sourced by treaty
g ☐ Lump-sum distributions

h Resident of (name of country) ▶

Note: If you paid taxes to only one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to **more than one** foreign country or U.S. possession, use a separate column and line for each country or possession.

Part I Taxable Income or Loss From Sources Outside the United States (for category checked above)

Foreign Country or U.S. Possession: A | B | C | Total (Add cols. A, B, and C.)

i **Enter the name of the foreign country or U.S. possession** ▶
1a Gross income from sources within country shown above and of the type checked above (see instructions): 1a
b Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is $250,000 or more, and you used an alternative basis to determine its source (see instructions) ▶ ☐

Deductions and losses (**Caution:** See instructions.):
2 Expenses **definitely related** to the income on line 1a (attach statement)
3 Pro rata share of other deductions **not definitely related:**
a Certain itemized deductions or standard deduction (see instructions)
b Other deductions (attach statement)
c Add lines 3a and 3b
d Gross foreign source income (see instructions)
e Gross income from all sources (see instructions)
f Divide line 3d by line 3e (see instructions)
g Multiply line 3c by line 3f
4 Pro rata share of interest expense (see instructions):
a Home mortgage interest (use the Worksheet for Home Mortgage Interest in the instructions)
b Other interest expense
5 Losses from foreign sources
6 Add lines 2, 3g, 4a, 4b, and 5 — 6
7 Subtract line 6 from line 1a. Enter the result here and on line 15, page 2 ▶ 7

Part II Foreign Taxes Paid or Accrued (see instructions)

Country | Credit is claimed for taxes (you must check one) (j) ☐ Paid (k) ☐ Accrued | Foreign taxes paid or accrued

(l) Date paid or accrued | In foreign currency: Taxes withheld at source on: (m) Dividends (n) Rents and royalties (o) Interest (p) Other foreign taxes paid or accrued | In U.S. dollars: Taxes withheld at source on: (q) Dividends (r) Rents and royalties (s) Interest (t) Other foreign taxes paid or accrued (u) Total foreign taxes paid or accrued (add cols. (q) through (t))

A
B
C

8 **Add lines A through C, column (u). Enter the total here and on line 9, page 2** ▶ 8

For Paperwork Reduction Act Notice, see instructions. Cat. No. 11440U Form **1116** (2019)

Page 2
line 40a ▶ 33
Form 1116 (2019)

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)
U.S. Individual Income Tax Return 2017

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 890	

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

<u>引越費用</u>
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	2b	
3a	Qualified dividends	3a		b Ordinary dividends. Attach Sch. B if required	3b	
4a	IRA distributions	4a		b Taxable amount	4b	
c	Pensions and annuities	4c		d Taxable amount	4d	
5a	Social security benefits	5a		b Taxable amount	5b	
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】

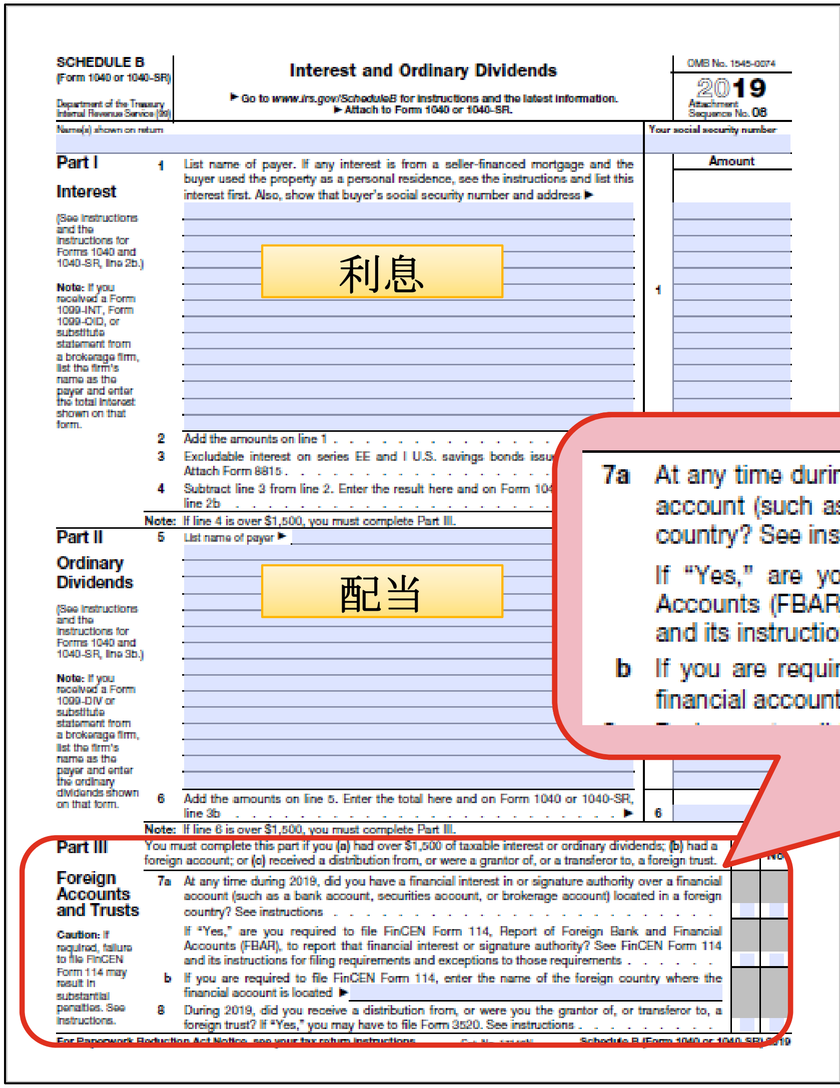
Part I	Additional Income		
1	Taxable refunds, credits, or offsets of state and local income taxes	1	
2a	Alimony received	2a	
b	Date of original divorce or separation agreement (see instructions) ▶		
3	Business income or (loss). Attach Schedule C	3	
4	Other gains or (losses). Attach Form 4797	4	
5	Rental 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 (Form 1040 or 1040-SR)
Department of the Treasury Internal Revenue Service (99)

Interest and Ordinary Dividends

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

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

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-OID, 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 | 1

2 Add the amounts on line 1
3 Excludable interest on series EE and I U.S. savings bonds issu... Attach Form 8815
4 Subtract line 3 from line 2. Enter the result here and on Form 104... 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 ►

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

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

Part III Foreign Accounts and Trusts

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

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.

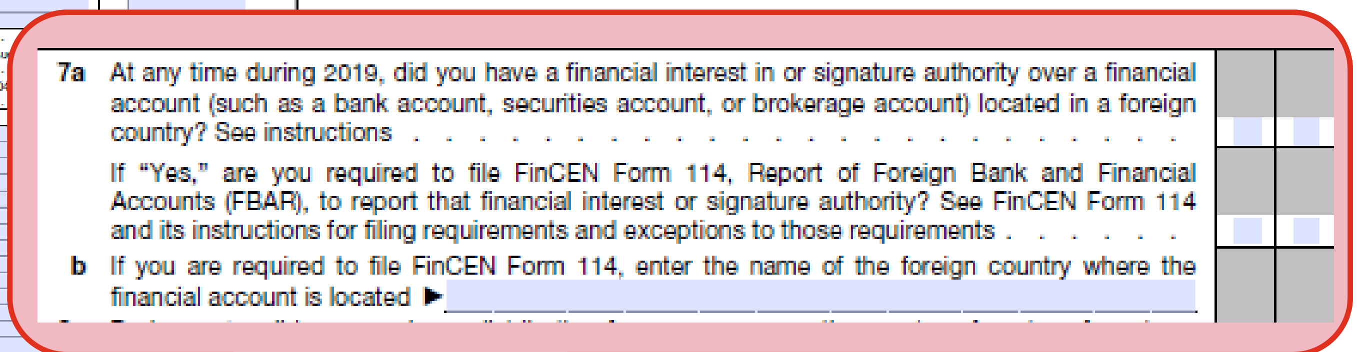
7a At any time during 2019, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions

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



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 ►

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)

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)
Department of the Treasury Internal Revenue Service (99)

Capital Gains and Losses

▶ Attach to Form 1040, 1040-SR, or 1040-NR.
▶ Go to www.irs.gov/ScheduleD for instructions and the latest information.
▶ Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

OMB No. 1545-0074
2019
Attachment 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? ☐ Yes ☐ 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)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
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 . . . 4
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . 5
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your **Capital Loss Carryover Worksheet** in the instructions . . . 6 ( )
7 **Net short-term capital gain or (loss).** Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back . . . 7

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)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
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 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824 . . . 11
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 12
13 Capital gain distributions. See the instructions . . . 13
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your **Capital Loss Carryover Worksheet** in the instructions . . . 14 ( )
15 **Net long-term capital gain or (loss).** Combine lines 8a through 14 in column (h). Then go to Part III on the back . . . 15

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 11338H Schedule D (Form 1040 or 1040-SR) 2019

賃貸所得 (Sch E)

SCHEDULE E (Form 1040 or 1040-SR)
Department of the Treasury Internal Revenue Service (99)

Supplemental Income and Loss

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)
▶ Attach to Form 1040, 1040-SR, 1040-NR, or 1041.
▶ Go to www.irs.gov/ScheduleE for instructions and the latest information.

OMB No. 1545-0074
2019
Attachment Sequence No. 13

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

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 4835 on page 2, line 40.

A Did you make any payments in 2019 that would require you to file Form(s) 1099? (see instructions) . . . ☐ Yes ☐ No
B If "Yes," did you or will you file required Forms 1099? . . . ☐ Yes ☐ 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	QJV
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:	Properties:	A	B	C
3 Rents received	3			
4 Royalties received	4			
Expenses:				
5 Advertising	5			
6 Auto and travel (see instructions)	6			
7 Cleaning and maintenance	7			
8 Commissions	8			
9 Insurance	9			
10 Legal and other professional fees	10			
11 Management fees	11			
12 Mortgage interest paid to banks, etc. (see instructions)	12			
13 Other interest	13			
14 Repairs	14			
15 Supplies	15			
16 Taxes	16			
17 Utilities	17			
18 Depreciation expense or depletion	18			
19 Other (list) ▶	19			
20 Total expenses. Add lines 5 through 19	20			
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 6198	21			
22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22	( )	( )	( )

23a Total of all amounts reported on line 3 for all rental properties . . . 23a
b Total of all amounts reported on line 4 for all royalty properties . . . 23b
c Total of all amounts reported on line 12 for all properties . . . 23c
d Total of all amounts reported on line 18 for all properties . . . 23d
e Total of all amounts reported on line 20 for all properties . . . 23e
24 **Income.** Add positive amounts shown on line 21. **Do not** include any losses . . . 24
25 **Losses.** Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here . 25 ( )
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 5, or Form 1040-NR, line 18. Otherwise, include this amount in the total on line 41 on page 2 . . . 26

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

アメリカ　日本

赴任

赴任年

米国非居住者
課税:米国源泉所得
1040NR Stmt

米国居住者
課税:全世界所得
1040 tax return

帰任

帰任年

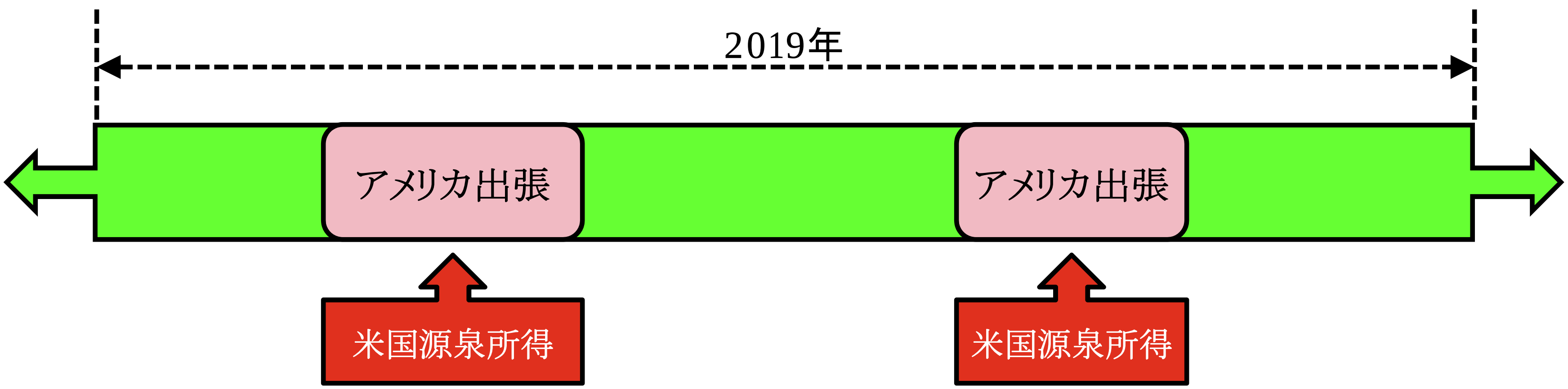
米国居住者
課税:全世界所得
1040 Stmt

米国非居住者
課税:米国源泉所得
1040NR tax return

米国個人税確定申告
課税対象所得(非居住者)

<u>給与の源泉地</u>

✓ 支払い場所に関係なく、<u>役務の提供地</u>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

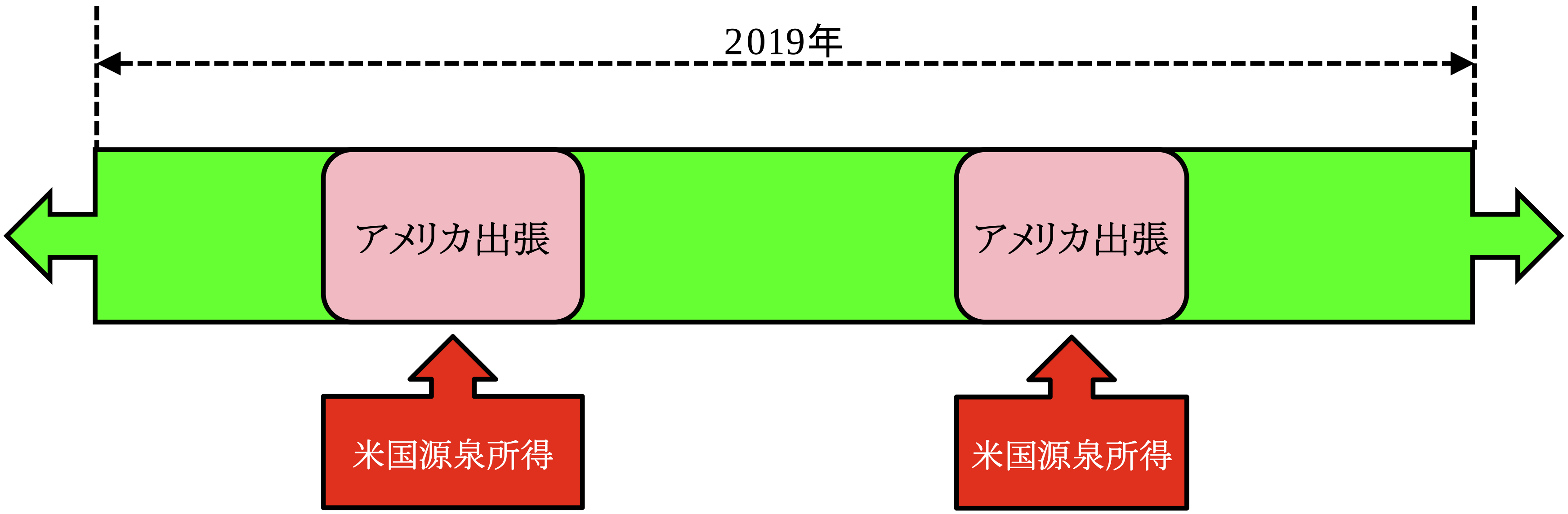
日本からの出張者の申告・納税?

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

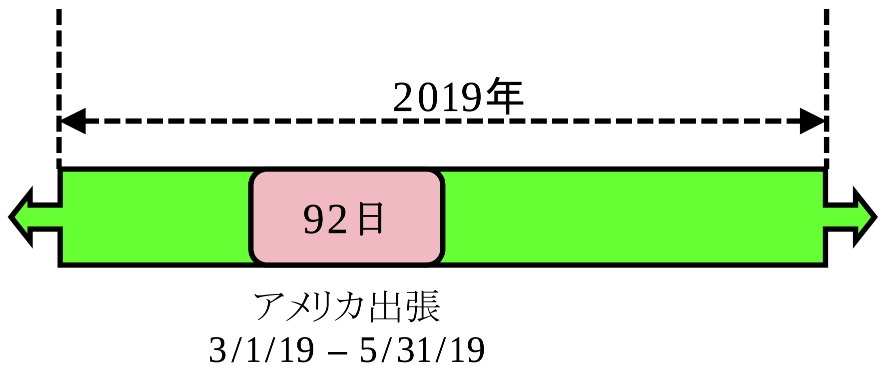
（注）　連邦税法上、非課税になっても、租税条約を適用しない州では申告・納税が必要



米国個人税確定申告
日米租税条約

【日米租税条約　第**14**条】

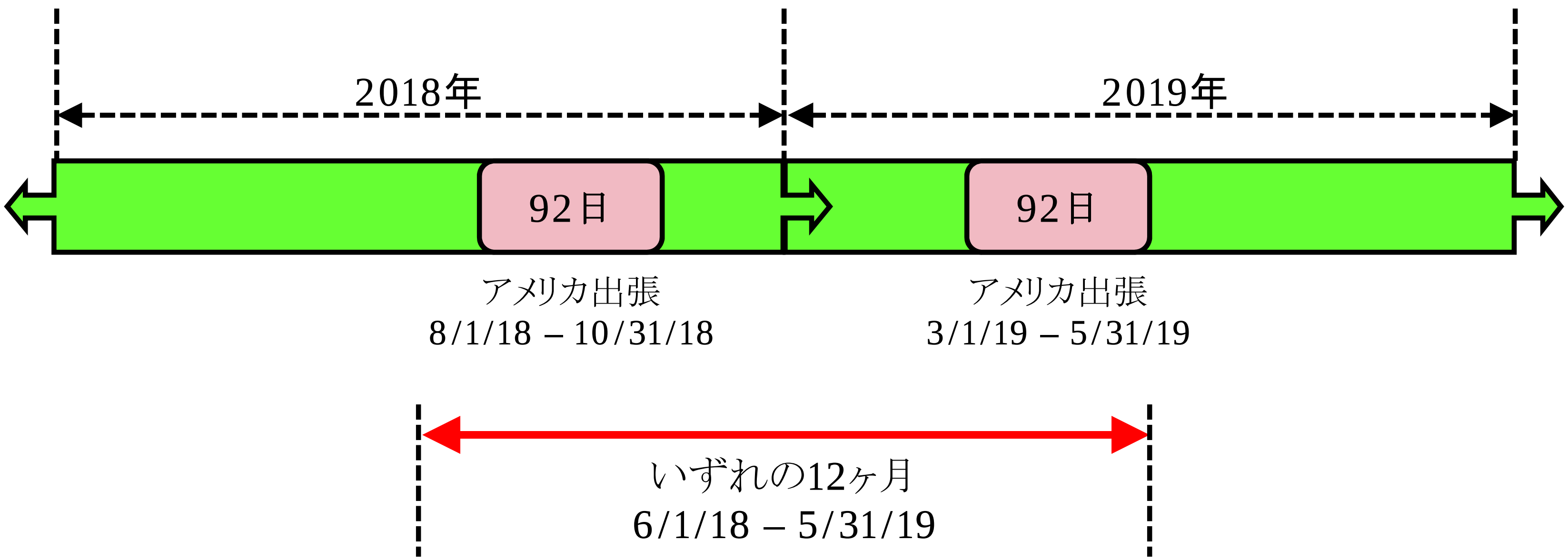
シナリオ①



米国個人税確定申告
日米租税条約

【日米租税条約　第14条】

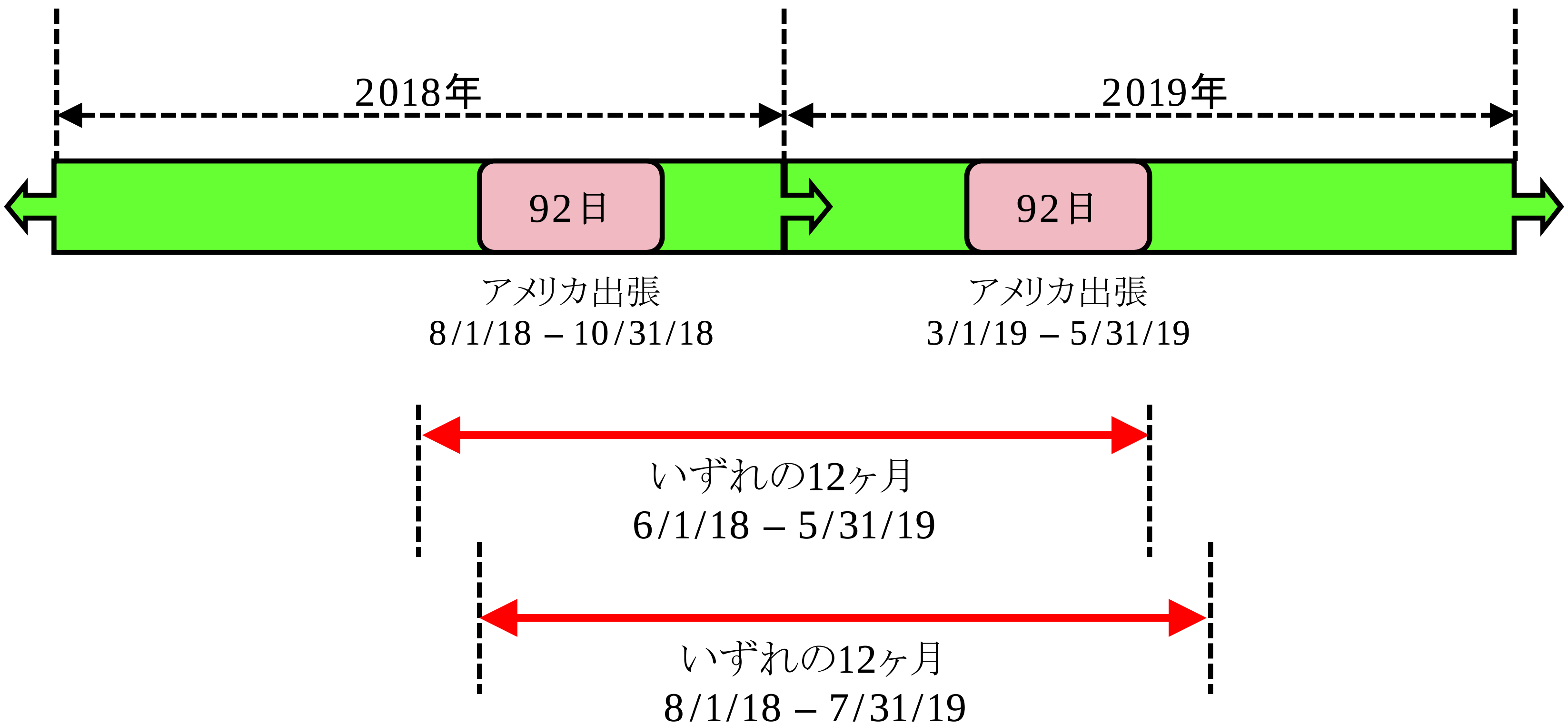
<u>シナリオ②</u>



米国個人税確定申告
日米租税条約

【日米租税条約　第14条】

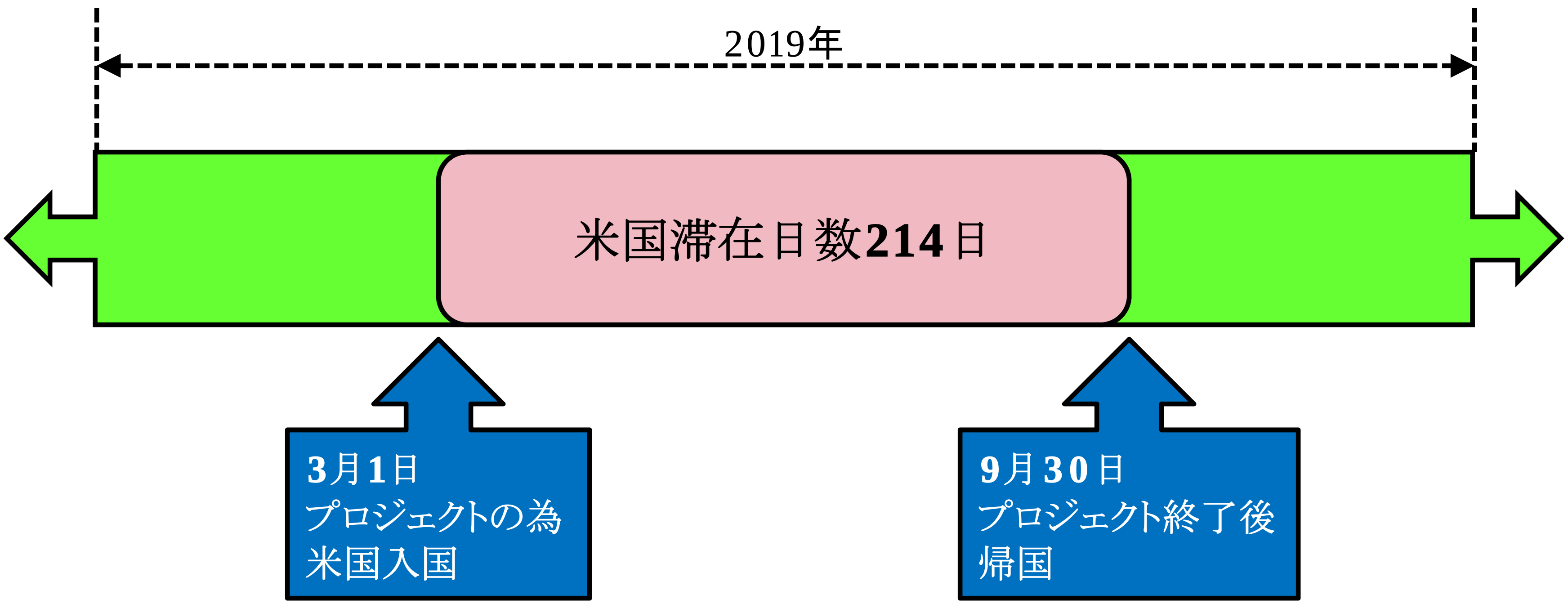
シナリオ②



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/個人納税者番号

米国個人税確定申告
社会保険番号/個人納税者番号

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

Filing Status Check only one box.
☐ Single ☐ Married filing jointly ☐ Married filing separately (MFS) ☐ Head of household (HOH) ☐ Qualifying widow(er) (QW)
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. ☐ **You** ☐ **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 ▶ ☐

Standard Deduction **Someone can claim:** ☐ You as a dependent ☐ Your spouse as a dependent
☐ Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness **You:** ☐ Were born before January 2, 1955 ☐ Are blind **Spouse:** ☐ Was born before January 2, 1955 ☐ Is blind

Dependents (see instructions): (1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) ✓ if qualifies for (see instructions): Child tax credit	Credit for other dependents
				☐	☐
				☐	☐
				☐	☐
				☐	☐

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

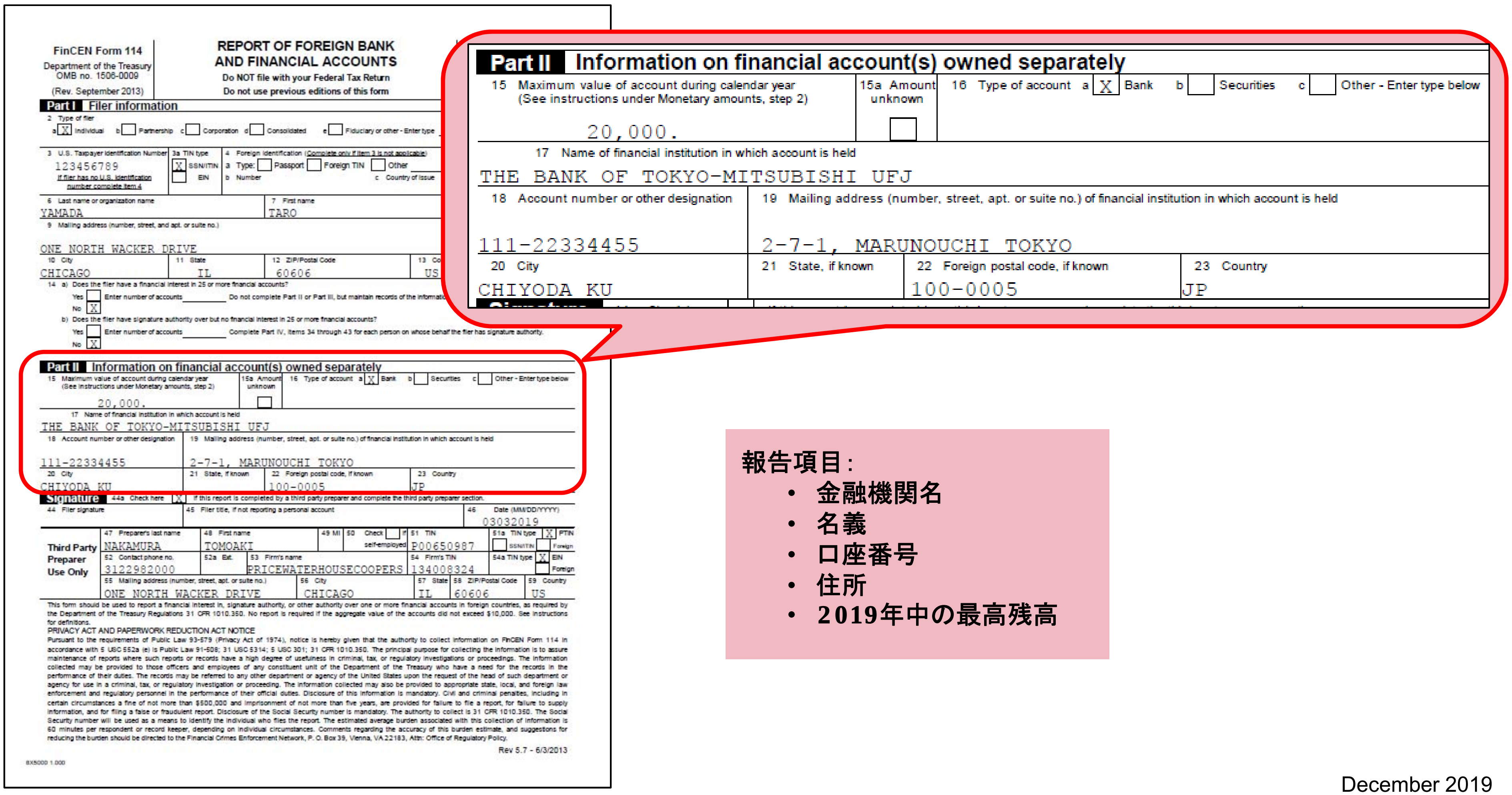
FinCEN Form 114

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. 1506-0009
(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

Part II Information on financial account(s) owned separately

15 Maximum value of account during calendar year (See instructions under Monetary amounts, step 2): 20,000.
15a Amount unknown
16 Type of account: a [X] Bank; b [ ] Securities; c [ ] 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

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

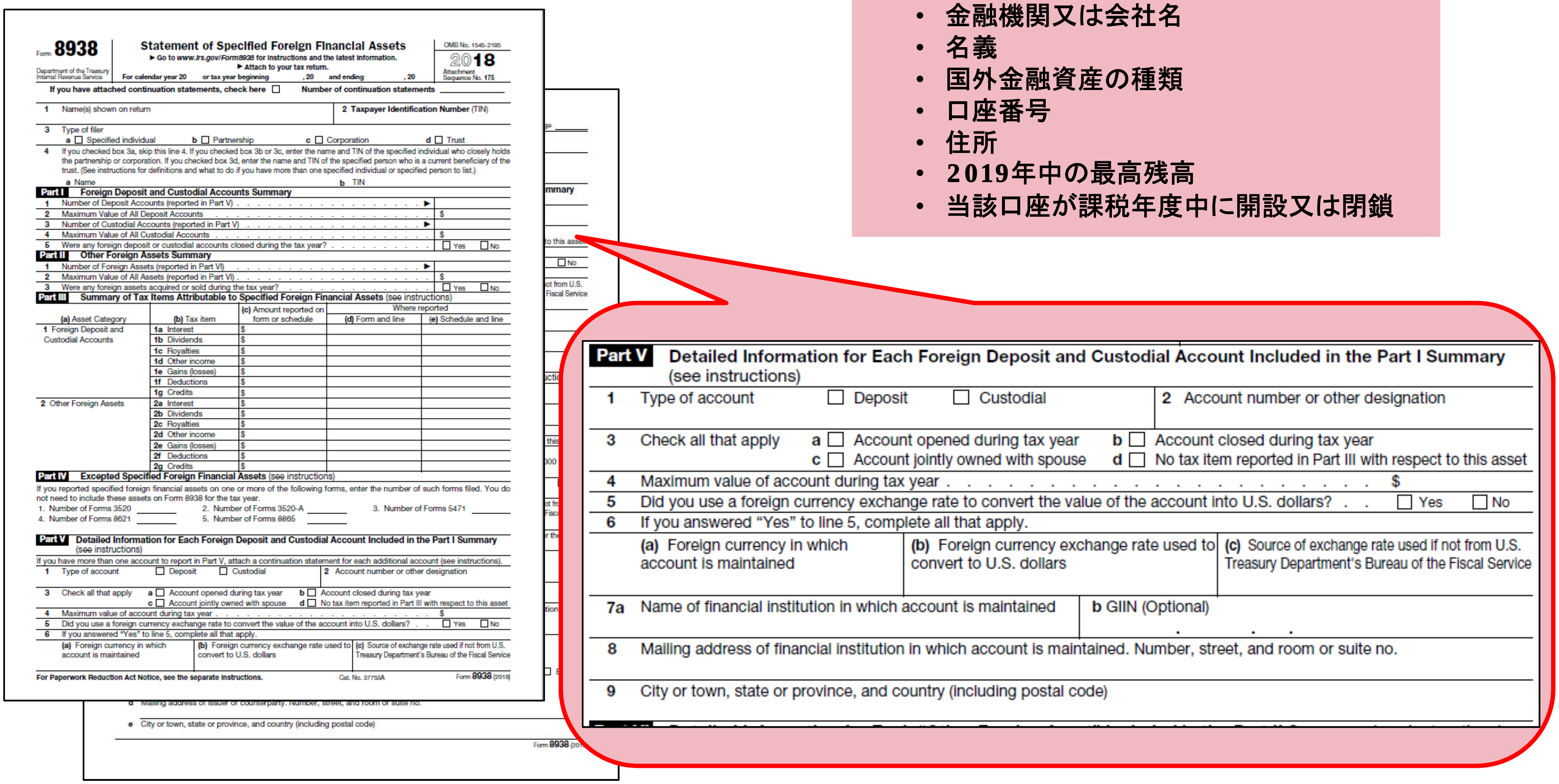
* 一定以上保有しているため、別途様式を提出している場合は不要

❑ 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
2018

Part V Detailed Information for Each Foreign Deposit and Custodial Account Included in the Part I Summary (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
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Thank you

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