

PwC JBN Tax Seminar

米国税制アップデート

December 19, 2019
2pm-4pm, Chicago

*Strictly Private
and Confidential*





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	夫婦合算申告者	60歳未満	\$24,000
		60歳以上	+ \$1,300 /一人
非居住者	夫婦個別申告者 全申告資格*	全員	\$5
		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

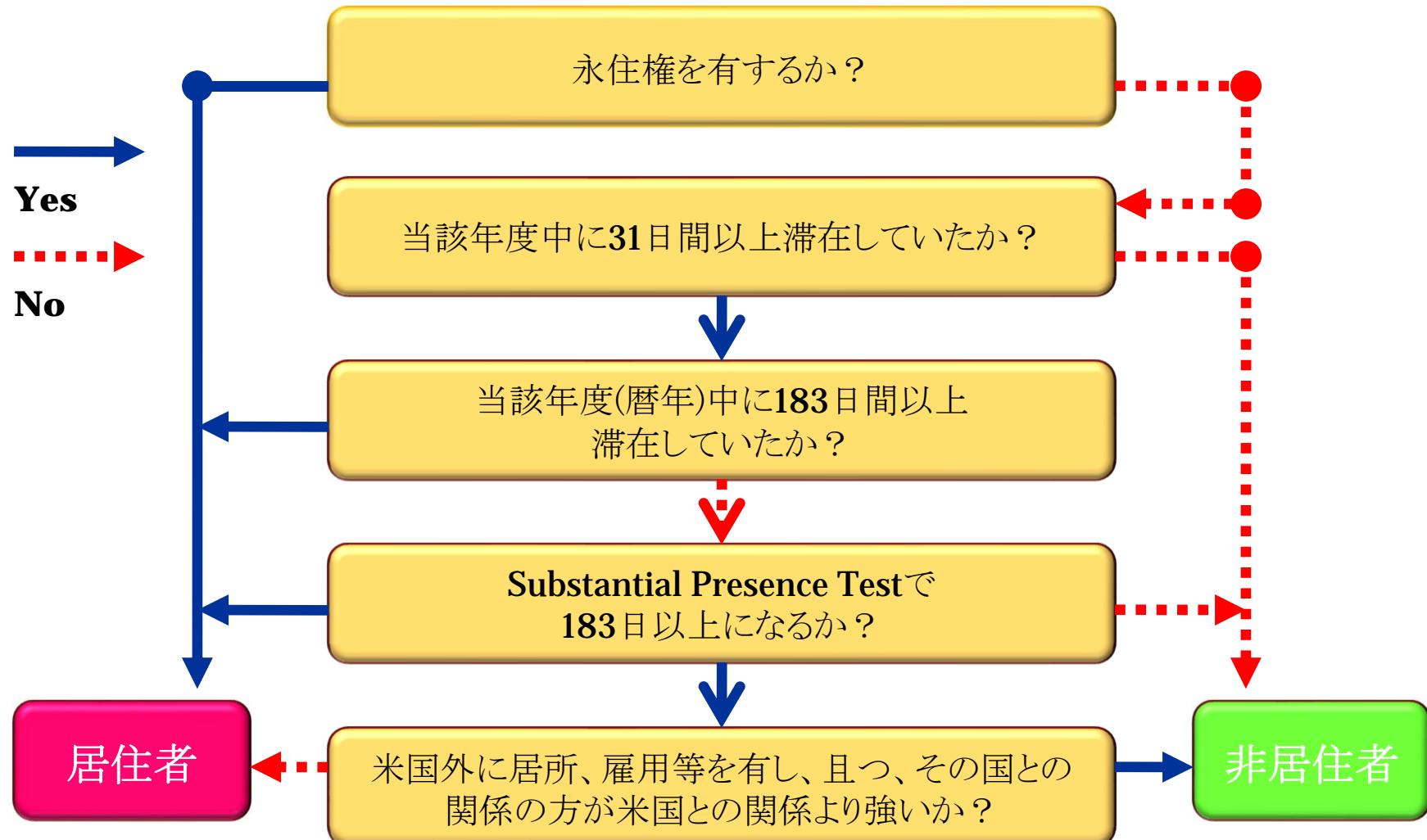
居住形態・納税義務者の区分

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 & F*

居住者用 Form 1040

非居住者用 Form 1040NR

December 2019

米国個人税確定申告

Form 1040 & Form 1040NR

Form 1040NR

Schedule O—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

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? See instructions.
 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 income?
 L Income Exempt from Tax—if you are claiming exemption from income tax, complete (1) through (3) below. See Pub. 901 for more information on the amount of exempt income in the columns below. Attach Form 8812 if applicable.
 1. Enter the name of the country, the applicable tax treaty article, the name of the U.S. person, or receive a contribution from a U.S. person.
 2. Enter the name of the country, the applicable tax treaty article, the name of the U.S. person, or receive a contribution from a U.S. person.
 3. Are you claiming treaty benefits pursuant to a Competent Authority determination letter? If "Yes," attach a copy of the Competent Authority determination letter.
 M Check the applicable box:
 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 refiled as effectively connected with a U.S. trade or business under section 871(d).

Page 5, Line G & Line H Substantial Presence Test

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 (2019)

Schedule O—Other Information (see instructions)
Answer all questions

Page 5

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:		
1.	A U.S. citizen?		
2.	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 do not know your immigration status on the last day of the tax year, skip this question.		
F	Have you ever changed your visa type (nonimmigrant status) or U.S. immigration status? 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, check the box for Canada or Mexico and skip to item H.		
H	Date entered United States mm/dd/yy	Date departed United States mm/dd/yy	Date mm/dd/yy
I	Give number of days (including vacation, nonworkdays, and partial days) you were in the United States in 2017, 2018, and 2019.		
J	Did you file a U.S. income tax return for any prior year?		
K	Are you filing a return for a trust?		
L	Did you receive total compensation of \$250,000 or more during the tax year?		
M	Did you have an arrangement made to determine if real property or intangible property was subject to tax in another country?		
N	Income Exempt from Tax—if you are claiming exemption from income tax under section 883, and you do not have an alternative method to determine the source of this compensation, 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.		► <input type="checkbox"/> Yes <input type="checkbox"/> No
2.	Were you subject to tax in a foreign country on any of the income shown in 1(d) above?		
(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.		► <input type="checkbox"/> Yes <input type="checkbox"/> No
3.	Are you claiming treaty benefits pursuant to a Competent Authority determination?		<input type="checkbox"/> Yes <input type="checkbox"/> No
	If "Yes," attach a copy of the Competent Authority determination letter to your return.		
M	Check the applicable box(es):		
1.	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.		<input type="checkbox"/>
2.	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.		<input type="checkbox"/>

Form 1040-NR (2019)

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.		► <input type="checkbox"/> Yes <input type="checkbox"/> No
2. Were you subject to tax in a foreign country on any of the income shown in 1(d) above?			

Page 5, Line L Income Exempt from Tax

米国個人税確定申告 Form 1040 & Form 1040NR

2017 Form 1040

1040 Department of the Treasury - Internal Revenue Service (5) U.S. Individual Income Tax Return 2017 CMRS No. 1040-0074		IRS Use Only - Do not write or staple in this space.
For the year Jan. 1-Dec. 31, 2017, or other tax year beginning _____, ending _____. 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 SSN(s) above, and on line 6a 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 post office/territory _____ Foreign state/province _____		
Filing Status: <input type="checkbox"/> Single <input type="checkbox"/> Married filing jointly (even if only one had income) <input type="checkbox"/> Head of household (with qualifying person) (See instructions.) <input type="checkbox"/> Qualifying widow(er) of a deceased spouse (if your spouse died during the year, check here) <input type="checkbox"/> If the qualifying person is a child but not your dependent, enter his/her name here. <input type="checkbox"/> If you are blind _____		
Check only one box. <input type="checkbox"/> I am a dependent. Enter spouse's SSN above, and full name here. <input type="checkbox"/> I am blind. <input type="checkbox"/> Qualifying widow(er) (See instructions)		
Exemptions: <input type="checkbox"/> Youself. If someone can claim you as a dependent, do not check box 6a. <input type="checkbox"/> Spouse. <input type="checkbox"/> Dependents: <input type="checkbox"/> Dependent's first name _____ Last name _____ Social security number _____ Relationship to you _____ <input type="checkbox"/> If child under age 16, attach Form 8812. <input type="checkbox"/> If child over age 16, attach Form 8812, and Form 8862. <input type="checkbox"/> If a disabled child, attach Form 8862. <input type="checkbox"/> If a dependent other than a child, attach Form 8862. <input type="checkbox"/> Add dependents on lines above _____		
If more than four dependents, see instructions and check here ► <input type="checkbox"/>		
Income: 7. Wages, salaries, tips, etc., Attach Form(s) W-2. 8a. Taxable interest. Attach Schedule B. 8b. Tax-exempt interest. Do not include on line 8a. 9. Ordinary dividends. Attach Schedule D if required. 10. Qualified dividends. 11. Alimony received. 12. Business income or (loss). Attach Schedule C or C-EZ. 13. Capital gain or (loss). Attach Schedule D if required. If not required, check here ► <input type="checkbox"/> 14. Long-term gains or losses. Attach Form 4797. 15a. Partnership gains or losses. <input type="checkbox"/> a. Taxable amount <input type="checkbox"/> b. Taxable amount 15b. Partners and annuities. <input type="checkbox"/> a. Taxable amount <input type="checkbox"/> b. Taxable amount 16. Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E. 17. Farm income or (loss). Attach Form F. 18. Unemployment compensation. <input type="checkbox"/> a. Taxable amount <input type="checkbox"/> b. Taxable amount 19. Other income. <input type="checkbox"/> a. Taxable amount <input type="checkbox"/> b. Taxable amount 20. Combine the amounts in the last four columns for lines 7 through 21. This is your total income ► <input type="checkbox"/> 22. Adjusted Gross Income: 23. Certain business expenses, including salaries, partnerships, etc., and investment expenses. Attach Form(s) 22. 24. Moving expenses. Attach Form 3600. 25. Health savings account deduction. Attach Form 8889. 26. Deductible part of self-employment tax. Attach Schedule SE. 27. Self-employed SEP, SIMPLE, and qualified plans 28. Retirement savings contributions deduction 29. Penalty on early withdrawal of savings 30. Alimony paid. <input type="checkbox"/> Recipient's SSN ► 31. IRA deduction. 32. Student loan interest deduction. 33. Charitable contribution deduction. Attach Form 8777. 34. Domestic production activities deduction. Attach Form 8909. 35. Add lines 23 through 36. 36. Subtract line 36 from line 22. This is your adjusted gross income ► <input type="checkbox"/> Cat. No. 113281 Form 1040 (2017)		
For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 113281 Form 1040 (2017)		

Instructions: 77. Amount of the tax you applied to your 2016 estimated tax. <input type="checkbox"/> Yes. Complete below. <input type="checkbox"/> No. Amount You Owe <input type="checkbox"/> 78. Amount you owe, subtract line 14 from the tax. For details on how to pay, see instructions. <input type="checkbox"/> Estimated tax penalty (See instructions.) <input type="checkbox"/> 79. <input type="checkbox"/> Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	
Third Party Designee: Designee's first name _____ Last name _____ Phone _____ Tax identification number _____ Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I understand that it is my responsibility to keep my tax returns and records for three years from the date I file them or three years from the date I pay the tax, whichever is later. Declaration by check or signature: Your signature _____ Date _____ Your occupation _____ Daytime phone number _____ Spouse's signature, if a joint return, both must sign. Date _____ Spouse's occupation _____ If the IRS and your identity (check boxes) have been compromised, attach a copy of the notice. <input type="checkbox"/> Check here <input type="checkbox"/> If PTFB <input type="checkbox"/> Form 8750 <input type="checkbox"/> Form 8750-C Phone no. _____	
Paid Preparer Use Only: Preparer's name _____ Preparer's signature _____ Date _____ Firm's name _____ Firm's address _____ Phone no. _____ Go to www.irs.gov/Form1040 for instructions and the latest information.	

2018 Form 1040

1040 Department of the Treasury - Internal Revenue Service (5) U.S. Individual Income Tax Return 2018 CMRS No. 1040-0074		IRS Use Only - Do not write or staple in this space.
For the year Jan. 1-Dec. 31, 2018, or other tax year beginning _____, ending _____. 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 _____		
Your standard deduction. <input type="checkbox"/> Someone can claim you as a dependent. <input type="checkbox"/> You were born before January 1, 1964. <input type="checkbox"/> You are blind. Spouse's standard deduction. <input type="checkbox"/> Someone can claim your spouse as a dependent. <input type="checkbox"/> Spouse was born before January 1, 1964. <input type="checkbox"/> If you have health care coverage or exempt (see instructions) Home address (number and street), if you have a P.O. box, see instructions. Apt. no. _____ City, town or post office, state, and ZIP code. If you have a foreign address, attach Schedule G. Dependents (See instructions): (1) First name _____ Last name _____ (2) Social security number _____ (3) Relationship to you _____ <input type="checkbox"/> If a joint return, both must sign. <input type="checkbox"/> Credit for other dependents		
Filing Status: <input type="checkbox"/> Single <input type="checkbox"/> Married filing jointly <input type="checkbox"/> Married filing separately <input type="checkbox"/> Head of household <input type="checkbox"/> Qualifying widow(er)		
If joint return, spouse's first name and initial _____ Last name _____ Spouse's social security number _____		
Spouse's standard deduction. <input type="checkbox"/> Someone can claim your spouse as a dependent. <input type="checkbox"/> Spouse was born before January 1, 1964. <input type="checkbox"/> If you have health care coverage or exempt (see instructions) Home address (number and street), if you have a P.O. box, see instructions. Apt. no. _____ City, town or post office, state, and ZIP code. If you have a foreign address, attach Schedule G. Dependents (See instructions): (1) First name _____ Last name _____ (2) Social security number _____ (3) Relationship to you _____ <input type="checkbox"/> If a joint return, both must sign. <input type="checkbox"/> Credit for other dependents		
Sign Here: Joint return? <input type="checkbox"/> See instructions. Keep copies for your records. Your signature _____ Date _____ Preparer's name _____ Preparer's signature _____ Date _____ Paid Preparer Use Only: Preparer's name _____ Preparer's signature _____ Date _____ Firm's name _____ Firm's address _____ Phone no. _____ For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.		
Form 1040 (2018) 1. Wages, salaries, tips, etc. Attach Form(s) W-2. <input type="checkbox"/> Tax-exempt interest. <input type="checkbox"/> Ordinary dividends. <input type="checkbox"/> Qualified dividends. 2a. <input type="checkbox"/> Paid by employer. <input type="checkbox"/> Paid by self-employed individual. <input type="checkbox"/> Paid by corporation. 2b. <input type="checkbox"/> Paid by pension, profit-sharing plan, or trust. <input type="checkbox"/> Paid by IRA. 2c. <input type="checkbox"/> Paid by state or local government. <input type="checkbox"/> Paid by charitable organization. 2d. <input type="checkbox"/> Paid by other. 2e. <input type="checkbox"/> Add all amounts from Schedule A and check here ► <input type="checkbox"/> 3. <input type="checkbox"/> Total taxable income. <input type="checkbox"/> Add all amounts from Schedule B and check here ► <input type="checkbox"/> 4. <input type="checkbox"/> Standard deduction or itemized deductions (from Schedule A) 5. <input type="checkbox"/> Ordinary dividends. <input type="checkbox"/> Qualified business income deduction (see instructions). 6. <input type="checkbox"/> Total income. Add lines 1 through 5. <input type="checkbox"/> Add all amounts from Schedule C, D, or E, otherwise, attach Schedule C, D, or E, lines 1 through 5. 7. <input type="checkbox"/> Add all amounts from Schedule B and check here ► <input type="checkbox"/> 8. <input type="checkbox"/> Add all amounts from Schedule D and check here ► <input type="checkbox"/> 9. <input type="checkbox"/> Add all amounts from Schedule E and check here ► <input type="checkbox"/> 10. <input type="checkbox"/> Add all amounts from Schedule F and check here ► <input type="checkbox"/> 11. <input type="checkbox"/> Add all amounts from Schedule G and check here ► <input type="checkbox"/> 12. <input type="checkbox"/> Add all amounts from Schedule H and check here ► <input type="checkbox"/> 13. <input type="checkbox"/> Add all amounts from Schedule I and check here ► <input type="checkbox"/> 14. <input type="checkbox"/> Add all amounts from Schedule J and check here ► <input type="checkbox"/> 15. <input type="checkbox"/> Add all amounts from Schedule K and check here ► <input type="checkbox"/> 16. <input type="checkbox"/> Federal income tax withheld from Form(s) W-2 and 1099. 17. <input type="checkbox"/> Refundable credits. <input type="checkbox"/> EIC (see instructions). <input type="checkbox"/> Add all amounts from Schedule S and check here ► <input type="checkbox"/> 18. <input type="checkbox"/> Add all amounts from Schedule T and check here ► <input type="checkbox"/> 19. <input type="checkbox"/> If line 16 is more than line 15, subtract line 15 from line 16. This is the amount you overpaid. 20a. <input type="checkbox"/> Amount of line 16 you want refunded to you. If Form 8812 is attached, check here. 20b. <input type="checkbox"/> Routing number. <input type="checkbox"/> Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings 20c. <input type="checkbox"/> Account number. 21. <input type="checkbox"/> Amount of line 16 you want applied to next year's estimated tax. 22. <input type="checkbox"/> Estimated tax penalty (see instructions). Go to www.irs.gov/Form1040 for instructions and the latest information.		
Form 1040 (2018)		

December 2019

米国個人税確定申告

Form 1040 & Form 1040NR

2018 Form 1040

Form 1040 (Department of the Treasury - Internal Revenue Service) (Rev. 2018) (OMB No. 1545-0074) IRS Use Only - Do not write or staple in this space.

Filing status: Single Married filing jointly Married filing separately Head of household Qualifying widow(er)

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

Your standard deduction: Someone else claims you as a dependent You were born before January 2, 1964 You are blind Spouse's standard deduction: Someone can claim your spouse as a dependent Spouse was born before January 2, 1964 Full year health care coverage or excepted (see instructions) Spouse's birthday on a separate return or you were dual status when home address number and street. If you have a P.O. box, use instructions. Apt. no. _____ Personal exemption deduction Standard deduction Itemized deduction If more than four dependents, enter less and check here

City, town or post office, state, and ZIP code. If you have a foreign address, attach Schedule 4. _____

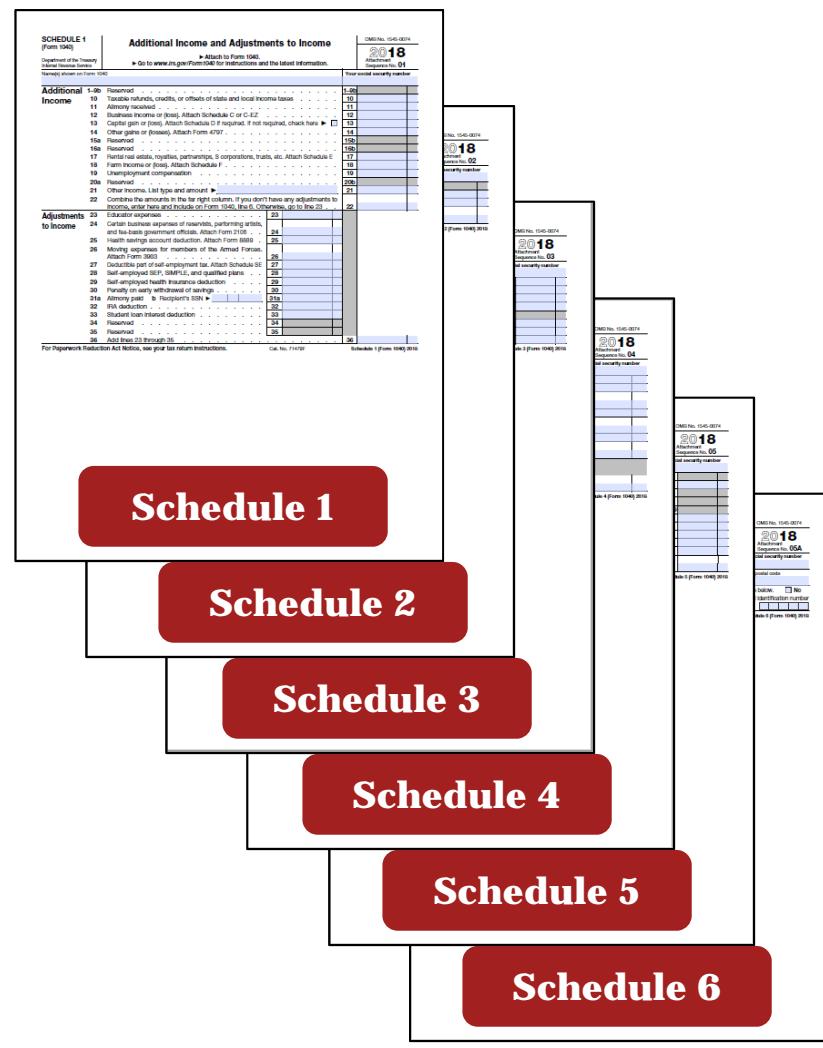
Dependents (see instructions): First name _____ Last name _____ (B) Social security number _____ (C) Relationship to you _____ (D) If not equal for (see red) _____ Credit for other dependents _____

Sign Here
Your signature _____ Date _____
Joint return? _____ See instructions _____ Reasons for your records _____
Spouse's signature. If a joint return, both must sign. _____ Date _____

Paid Preparer Use Only _____ See instructions _____
For Disclosures, Privacy Act, and Paperwork Reduction Act Notices, see separate notice.

Schedule A (Form 1040)
Line numbers refer to Form 1040. Check here if you would like to attach Schedule A to Form 1040. **Page 2**

1a Wages, salaries, tips, etc. Attach Form(s) W-2. b. Taxable interest c. Refundable credits d. Taxable amounts e. Standard deduction or itemized deduction (from Schedule A) f. Qualified business income deduction (see instructions) g. Charitable contribution deduction (see instructions) h. Miscellaneous deduction (see instructions) i. Tax (see line 1) j. Check if it is more than the 10% of line 10. In this line the amount you overpaid k. Add any amount from Schedule 2 and check here l. Add the amount from line 11. If zero or less, enter 0 m. Subtract line 12 from line 11. If zero or less, enter 0 n. Add lines 13 and 14 o. Federal income tax withheld from Forms W-2 and 1099 p. Refundable credit - AIC (see inst.) q. SOR 8802 r. Form 8802 s. Standard deduction or itemized deduction (from Schedule A) t. Tax-exempt interest u. Refundable credits v. Account number w. If line 10 is more than line 15 from line 10. In this line the amount you overpaid x. Amount of line 10 you refund refused to pay. If Form 8802 is attached, check here y. Routing number z. Account number a. Type: Checking Savings b. Estimated tax (see instructions) c. Estimated tax penalty (see instructions)
Go to www.irs.gov/Form1040 for instructions and the latest information.



米国個人税確定申告 ***Form 1040 & Form 1040NR***

2018 Form 1040

1040 Department of the Treasury - Internal Revenue Service (9) **2018** (OMB No. 15-0574) **2018** Use Only - Do not write or staple in this space.

Filing status: <input type="checkbox"/> Single <input type="checkbox"/> Married filing jointly <input type="checkbox"/> Married filing separately <input type="checkbox"/> Head of household <input type="checkbox"/> Qualifying widow(er)	Last name _____	Your social security number _____																																																				
Your first name and initial _____																																																						
Your standard deduction: <input type="checkbox"/> Someone can claim you as a dependent <input type="checkbox"/> You were born before January 2, 1964 <input type="checkbox"/> You are blind If joint return, specify the name and initial _____																																																						
<input type="checkbox"/> Spouse's social security number _____																																																						
Spouse's standard deduction: <input type="checkbox"/> Someone can claim your spouse as a dependent <input type="checkbox"/> Spouse was born before January 2, 1964 <input type="checkbox"/> All year health care coverage or exempt (see instructions) <input type="checkbox"/> Spouse is blind <input type="checkbox"/> Spouse itemizes 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. _____ President Donald J. Trump 1600 Pennsylvania Avenue N.W. Washington, D.C. 20530 Phone: (202) 453-1300 Fax: (202) 453-1300 Email: WhiteHouse@whitehouse.gov																																																						
City, town or post office, state, and ZIP code. If you have a foreign address, attach Schedule G.																																																						
Dependents (see instructions): <input type="checkbox"/> First name _____ <input type="checkbox"/> Social security number _____ <input type="checkbox"/> Relationship to you _____ <input type="checkbox"/> If you qualify for tax credit _____ <input type="checkbox"/> Credit for other dependents _____																																																						
Sign Here <small>User copies of policy. I declare that I have agreed to the return and accompanying statement and that it is true and correct to the best of my knowledge and belief.</small> Your signature _____ Date _____ <small>See instructions Keep records for 3 years from the due date of the return.</small>																																																						
Paid Preparer's name _____ Preparer Use Only Preparer's name _____ Firm's name _____ Firm's address _____																																																						
For Disclosures, Privacy Act, and Framework Reduction Act Notices, see separate sheets.																																																						
Form 1040 (2018) <table border="1"> <tr> <td>1 Wage, salaries, tips, etc. Attach Form W-2.</td> <td>a Taxable interest _____</td> </tr> <tr> <td>2 Tax-exempt interest _____</td> <td>b Charitable contribution _____</td> </tr> <tr> <td>3 Qualified retirement savings contributions _____</td> <td>c Taxable amount _____</td> </tr> <tr> <td>4 Premiums and penalties _____</td> <td>d Taxable amount _____</td> </tr> <tr> <td>5 Social security benefits _____</td> <td>e Taxable amount _____</td> </tr> <tr> <td>6 Total income. Add lines 1 through 5. Add any amount from Schedule 1, lines 5, if otherwise allowed. Add any amount from Schedule 1, lines 6, if otherwise allowed. 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This is the amount you overpaid.</td> <td>t Add any amount from Schedule 1 and check here _____</td> </tr> <tr> <td>20b <input type="checkbox"/> Amount of the 10% you want refunded to you. If Form 8833 is attached, check here _____</td> <td>u Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings</td> </tr> <tr> <td>21 <input type="checkbox"/> Routing number _____</td> <td>v Add any amount from Schedule 1 and check here _____</td> </tr> <tr> <td>22 <input type="checkbox"/> Account number _____</td> <td>w Add any amount from Schedule 1 and check here _____</td> </tr> <tr> <td colspan="2">23 <input type="checkbox"/> Amount of the 10% you applied to your 2018 estimated tax. <input type="checkbox"/> 23</td> </tr> <tr> <td colspan="2">24 <input type="checkbox"/> Amount of the 10% you will owe if line 13 is more than 14. 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Go to www.irs.gov/Form1040 for instructions and the latest information.																																																						

Form 1040 (2018)

2019 Form 1040

1040 Department of the Treasury - Internal Revenue Service		2019	OMB No. 1545-0874	IRS Use Only - Do not write or staple in this space.
U.S. Individual Income Tax Return				
Filing Status: <input type="checkbox"/> Single <input type="checkbox"/> Married filing jointly <input type="checkbox"/> Married filing separately (MFS) <input type="checkbox"/> Head of household (HOH) <input type="checkbox"/> Qualifying widow(er) (QW) Check only one box. If you checked the HOH or QW box, enter the name of spouse. If you checked the QW box, enter the child's name if the qualifying person is a child but not your dependent. ■				
Your first name and middle initial <input type="text"/> Last name <input type="text"/> Your social security number <input type="text"/>				
If joint return, spouse's first name and middle initial <input type="text"/> Last name <input type="text"/> Spouse's social security number <input type="text"/>		Home address (number and street), if you have a P.O. box, see instructions. <input type="text"/> Apt. no. <input type="text"/> City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions) <input type="text"/>		
Presidential Election Campaign Check here if you, or your spouse if filing jointly, are a registered voter. Checking a box below will change your tax or return. <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> spouse				
If more than four dependents, see instructions and附录A, then go to Page 2 <input type="checkbox"/>				
Standard Deduction <input type="checkbox"/> Someone can claim: <input type="checkbox"/> You as a dependent <input type="checkbox"/> Your spouse as a dependent Deduction <input type="checkbox"/> Spouse itemizes on a separate return or you were a dual-status alien				
Age/Birthdate <input type="checkbox"/> Yes <input type="checkbox"/> Were born before January 2, 1966 <input type="checkbox"/> No Are blind? <input type="checkbox"/> Spouse: <input type="checkbox"/> Were born before January 2, 1966 <input type="checkbox"/> No Is blind?				
Dependents (see instructions): <input type="checkbox"/> First name <input type="text"/> Last name <input type="checkbox"/> Social security number <input type="checkbox"/> Relationship to you <input type="checkbox"/> If you qualify for (see instructions): Child tax credit <input type="checkbox"/> Credit for other dependents				
1 Wages, salaries, tips, etc. Attach Form(s) W-2 <input type="checkbox"/> Federal <input type="checkbox"/> State <input type="checkbox"/> Local <input type="checkbox"/> Foreign <input type="checkbox"/> Other a <input type="checkbox"/> Qualified dividends <input type="checkbox"/> 36 b <input type="checkbox"/> IRA distributions <input type="checkbox"/> 40 c <input type="checkbox"/> Premiums and annuities <input type="checkbox"/> 40 d <input type="checkbox"/> Social security <input type="checkbox"/> 50 e <input type="checkbox"/> Capital gain or loss <input type="checkbox"/> Attach Schedule D if required. If not required, check here <input type="checkbox"/> f <input type="checkbox"/> Other income from Schedule A, line 4 <input type="checkbox"/> 7a g <input type="checkbox"/> Add lines 1, 2b, 3b, 4d, 4b, 5, and 7a. This is your adjusted gross income <input type="checkbox"/> 7b h <input type="checkbox"/> Subtract line 4 from 7b. This is your adjusted gross income <input type="checkbox"/> 7c i <input type="checkbox"/> Adjustments to Income from Schedule A, line 22 <input type="checkbox"/> 8a j <input type="checkbox"/> Add lines 7b, 7c, and 8a. This is your income before deductions (from lines 7b and 8a) <input type="checkbox"/> 8b k <input type="checkbox"/> Qualified business income deduction. Attach Form 8992 or Form 8992-A <input type="checkbox"/> 9 l <input type="checkbox"/> Add lines 9 and 10 <input type="checkbox"/> 11a m <input type="checkbox"/> Taxable income. Subtract line 11a from line 8b. If zero or less, enter 0 <input type="checkbox"/> 11b				
For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate Instructions. Cat. No. 1120D Form 1040 (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.
U.S. Individual Income Tax Return				

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			OMB No. 1545-0074								
Department of the Treasury Internal Revenue Service	► Go to www.irs.gov/Form1040NR for instructions and the latest information. For the year January 1–December 31, 2019, or other tax year			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: <input type="checkbox"/> Individual <input type="checkbox"/> 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.	<table border="1"><tr><td>1 <input type="checkbox"/> Reserved</td><td>4 <input type="checkbox"/> Reserved</td></tr><tr><td>2 <input type="checkbox"/> Single nonresident alien</td><td>5 <input type="checkbox"/> Married nonresident alien</td></tr><tr><td>3 <input type="checkbox"/> Reserved</td><td>6 <input type="checkbox"/> Qualifying widow(er) (see instructions)</td></tr><tr><td colspan="2">Child's name <input type="text"/></td></tr></table>				1 <input type="checkbox"/> Reserved	4 <input type="checkbox"/> Reserved	2 <input type="checkbox"/> Single nonresident alien	5 <input type="checkbox"/> Married nonresident alien	3 <input type="checkbox"/> Reserved	6 <input type="checkbox"/> Qualifying widow(er) (see instructions)	Child's name <input type="text"/>	
1 <input type="checkbox"/> Reserved	4 <input type="checkbox"/> Reserved											
2 <input type="checkbox"/> Single nonresident alien	5 <input type="checkbox"/> Married nonresident alien											
3 <input type="checkbox"/> Reserved	6 <input type="checkbox"/> Qualifying widow(er) (see instructions)											
Child's name <input type="text"/>												

December 2019

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

(例) 課税対象所得が\$100,000の場合の税額

居住者のみ

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%	

夫婦個別申告

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	306,175	46,628.50	+ 35.0%	
306,175		82,354.75	+ 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%	

December 2019

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
<u>項目別</u> 控除(州所得税)	(4,950.00)	<u>標準</u> 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
- 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
人の控除 (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)	
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
- 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
人の控除 (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)	
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	

b Subtract line 8a from line 7b. This is your adjusted gross income

9 Standard deduction or itemized deductions (from Schedule A)

10 Qualified business income deduction. Attach Form 8995 or Form 8995-A

8b	9
	10

米国個人税確定申告 連邦個人所得稅の算出法(主な控除)

SCHEDULE A
(Form 1040 or 1040-SR)

Itemized Deductions

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

Department of the Treasury
Internal Revenue Service [50] 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

2019
Attachment Sequence No. 07

Medical and Dental Expenses	Caution: Do not include expenses reimbursed or paid by others.
1 Medical and dental expenses (see instructions)	1
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	
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. <input type="checkbox"/>	
b State and local real estate taxes (see instructions) 5b	
c State and local personal property taxes 5c	
d Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately) 5d	
e Add lines 5a through 5c 5e	
f 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). a Home mortgage interest and points. If you didn't use all of your home mortgage loans to buy, build, or improve your home, see instructions and check this box. <input type="checkbox"/> 8a	
b Home mortgage interest and points reported to you on Form 1098. See instructions if limited. 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	
f Investment interest. Attach Form 4852 if required. See instructions. 9	
10 Add lines 8e and 9 10	
Gifts to Charity	
Caution: If you made a gift and got a credit 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 ►	
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 deduction, check this box.	

For Paperwork Reduction Act Notice, see the Instructions for Forms 1040 and 1040-SR. OMB No. 1545-0274

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

	項目別控除 (Itemized Deductions)			
	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
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
自己負担 ビジネス経費	AGIの2.0%以上			2/3

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)

December 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)

主な控除	2019年	2017年
<u>税額控除</u>		
<input type="checkbox"/> 子女控除 (Child Tax Credit) <ul style="list-style-type: none"> ❖ 17歳未満の米国居住者 ❖ 所得制限有り <ul style="list-style-type: none"> ➢ 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)
<input type="checkbox"/> その他の被扶養者控除 (Credit for Other Dependents) <ul style="list-style-type: none"> ❖ ITIN保有者も適用可 	1040 Line 13a	\$500 (1人につき)

米国個人税確定申告 連邦個人所得稅の算出法(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		OMB No. 1545-0074
	► Attach to Form 1040 or 1040-SR. ► Go to www.irs.gov/Form1040 for instructions and the latest information.		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	Foreign Tax Credit (Individual, Estate, or Trust)																																																								
Department of the Treasury Internal Revenue Service [REDACTED]	OMB No. 1545-0121																																																								
2019 Attachment Sequence No. 19																																																									
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.																																																									
<input checked="" type="checkbox"/> Section 861A category income <input type="checkbox"/> Passive category income <input type="checkbox"/> Section 901(b) income <input type="checkbox"/> Lump-sum distributions <input type="checkbox"/> Foreign branch category income <input type="checkbox"/> General category income <input type="checkbox"/> Certain income is-sourced by treaty																																																									
b 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 1A 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 II Taxable Income or Loss From Sources Outside the United States (for category checked above)																																																									
<table border="1"> <thead> <tr> <th colspan="3">Foreign Country or U.S. Possession</th> <th>Total (Add cols. A, B and C)</th> </tr> <tr> <th>A</th> <th>B</th> <th>C</th> <td></td> </tr> </thead> <tbody> <tr> <td colspan="3"></td> <td>1a</td> </tr> </tbody> </table>				Foreign Country or U.S. Possession			Total (Add cols. A, B and C)	A	B	C					1a																																										
Foreign Country or U.S. Possession			Total (Add cols. A, B and C)																																																						
A	B	C																																																							
			1a																																																						
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): 																																																									
b Check if line 1a is compensation for personal services of an employee. Total compensation from all sources is \$20,000 or more, and you used an alternative basis to determine taxable income. 																																																									
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 itemized 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 3b 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 Less than \$20,000 of foreign income 6 Add from 2, 3g, 4b, and 5 7 Subtract line 6 from line 1a. Enter the result here and on line 15, page 2 																																																									
Part III Foreign Taxes Paid or Accrued (see Instructions)																																																									
<table border="1"> <thead> <tr> <th rowspan="2">Country</th> <th rowspan="2">Credit is claimed (you must check one)</th> <th colspan="6">Foreign taxes paid or accrued</th> </tr> <tr> <th colspan="2">In foreign currency</th> <th colspan="4">In U.S. dollars</th> </tr> <tr> <th></th> <th></th> <th>Taxes withheld at source on:</th> <th>Other foreign taxes paid or accrued</th> <th>Taxes withheld at source on:</th> <th>Other foreign taxes paid or accrued</th> <th>(b) Other foreign taxes paid or accrued</th> <th>(a) Total foreign taxes paid or accrued (add cols. (c) through (h))</th> </tr> </thead> <tbody> <tr> <td>A</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>B</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>C</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td colspan="2">B Add lines A through C, column (a). Enter the total here and on line 9, page 2 </td> <td colspan="2"></td> <td colspan="2"></td> <td colspan="2">8</td> </tr> </tbody> </table>				Country	Credit is claimed (you must check one)	Foreign taxes paid or accrued						In foreign currency		In U.S. dollars						Taxes withheld at source on:	Other foreign taxes paid or accrued	Taxes withheld at source on:	Other foreign taxes paid or accrued	(b) Other foreign taxes paid or accrued	(a) Total foreign taxes paid or accrued (add cols. (c) through (h))	A								B								C								B Add lines A through C, column (a). Enter the total here and on line 9, page 2 						8	
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For Paperwork Reduction Act Notice, see Instructions. Cat. No. 11440J. Form 1116 (2019)																																																									

米国個人税確定申告 連邦個人所得稅の算出法(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 8909	
		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.
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

December 2019

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

主な所得

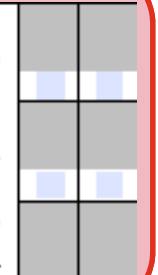
- | | | |
|---------|---------|-------------|
| 州・市税還付金 | Line 7a | Sch 1 |
| 事業所得 | Line 7a | Sch 1/Sch C |
| 賃貸所得 | Line 7a | Sch 1/Sch E |
| ギャンブル収入 | Line 7a | Sch 1 |

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)		Interest and Ordinary Dividends	
		OMB No. 1545-0074 2019 Attachment Sequence No. 08	
<p>Department of the Treasury Internal Revenue Service (IRS) Name(s) shown on return</p> <p>► Go to www.irs.gov/ScheduleB for instructions and the latest information. ► Attach to Form 1040 or 1040-SR.</p> <p>Part I Interest</p> <p>(See instructions and the instructions for Forms 1040 and 1040-SR, line 2b.)</p> <p>Note: If you received a Form 1099-INT, Form 1099-DIV, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.</p> <p>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 ►</p> <p style="background-color: yellow; padding: 5px;">利息</p> <p>2 Add the amounts on line 1 3 Excludable interest on series EE and I U.S. savings bonds issued 4 Subtract line 3 from line 2. Enter the result here and on Form 1040 or 1040-SR, line 2b. Note: If line 4 is over \$1,500, you must complete Part III.</p> <p>5 List name of payer ►</p> <p style="background-color: yellow; padding: 5px;">配当</p> <p>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.</p> <p>Part II Ordinary Dividends</p> <p>(See instructions and the instructions for Forms 1040 and 1040-SR, line 3b.)</p> <p>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 total dividends shown on that form.</p> <p>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 ►</p> <p>7b 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 ►</p> <p>8 During 2019, did you receive a distribution from, or were you the grantor of, or a transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions</p> <p>Part III Foreign Accounts and Trusts</p> <p>Caution: If required, failure to file FinCEN Form 114 may result in substantial penalties. See instructions.</p> <p>For more information about the Foreign Account Tax Compliance Act Notice, see your tax return instructions.</p> <p>Schedule B (Form 1040 or 1040-SR) 2019</p>			

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)																																											
Capital Gains and Losses																																											
OMB No. 1545-0074																																											
2019																																											
Attachment Sequence No. 12																																											
Department of the Treasury Internal Revenue Service [9]																																											
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.																																											
<table border="1"> <thead> <tr> <th></th> <th>(d) Proceeds (sales price)</th> <th>(e) Cost (or other basis)</th> <th>(g) Adjustments to gain or (loss) from Form 8949, line 1, line 2, column (g)</th> </tr> </thead> <tbody> <tr><td>1a</td><td></td><td></td><td></td></tr> <tr><td>1b</td><td></td><td></td><td></td></tr> <tr><td>2</td><td></td><td></td><td></td></tr> <tr><td>3</td><td></td><td></td><td></td></tr> <tr><td>4</td><td>Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4084, 6781, and 8824 . . .</td><td>4</td><td></td></tr> <tr><td>5</td><td>Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . .</td><td>5</td><td></td></tr> <tr><td>6</td><td>Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions . . .</td><td>6</td><td></td></tr> <tr><td>7</td><td>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 . . .</td><td>7</td><td></td></tr> </tbody> </table>					(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or (loss) from Form 8949, line 1, line 2, column (g)	1a				1b				2				3				4	Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4084, 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					
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For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 11389H Schedule D (Form 1040 or 1040-SR) 2019																																											

賃貸所得 (Sch E)

SCHEDULE E (Form 1040 or 1040-SR)																			
OMB No. 1545-0074																			
2019																			
Attachment Sequence No. 13																			
Department of the Treasury Internal Revenue Service [9]																			
Name(s) shown on return _____ Your social security number _____																			
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) <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)																			
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 if you are in the business of rental real estate as a qualified joint venture. See instructions.																			
<table border="1"> <thead> <tr> <th></th> <th>Fair Rental Days</th> <th>Personal Use Days</th> <th>QJV</th> </tr> </thead> <tbody> <tr><td>A</td><td></td><td></td><td><input type="checkbox"/></td></tr> <tr><td>B</td><td></td><td></td><td><input type="checkbox"/></td></tr> <tr><td>C</td><td></td><td></td><td><input type="checkbox"/></td></tr> </tbody> </table>					Fair Rental Days	Personal Use Days	QJV	A			<input type="checkbox"/>	B			<input type="checkbox"/>	C			<input type="checkbox"/>
	Fair Rental Days	Personal Use Days	QJV																
A			<input type="checkbox"/>																
B			<input type="checkbox"/>																
C			<input type="checkbox"/>																
Type of Property: 1 Single Family Residence 3 Vacation/Short-Term Rental 5 Land 2 Multi-Family Residence 4 Commercial 6 Royalties 7 Self-Rental 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 6198																			
22 Deductible rental real estate loss after limitation, if any, on Form 6562 (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 16 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 Part I, II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule E (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 . . .																			

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

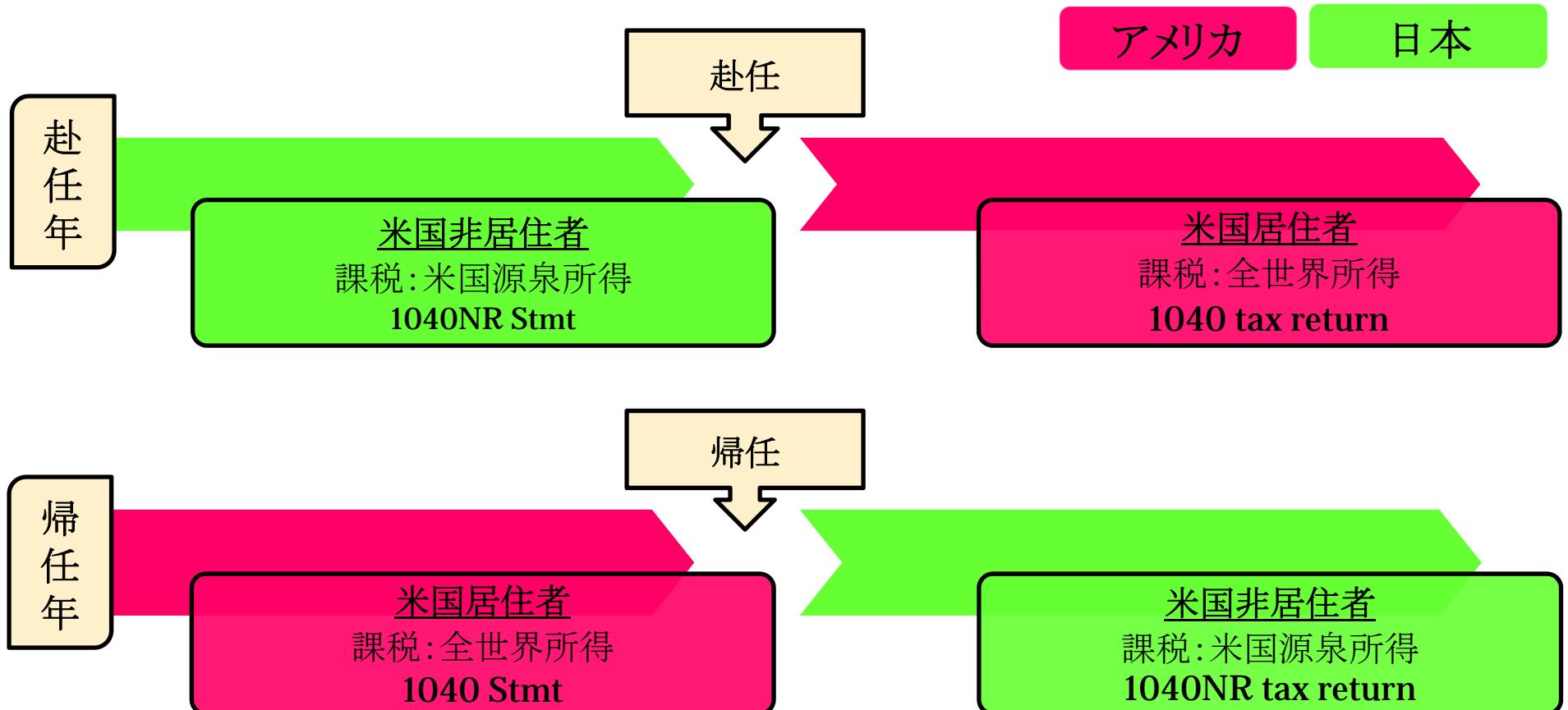
非居住者

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)

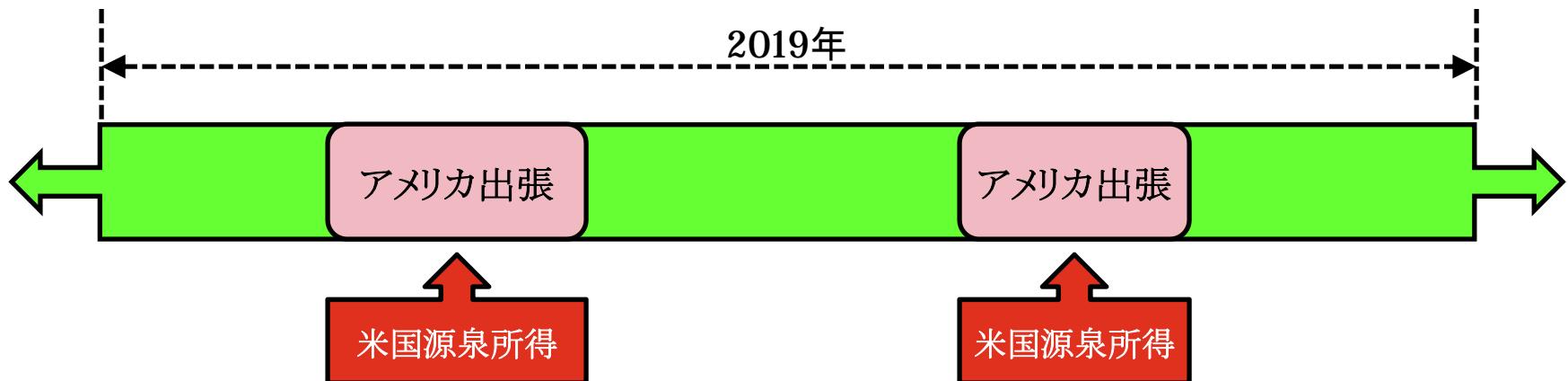
二重身分居住者



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

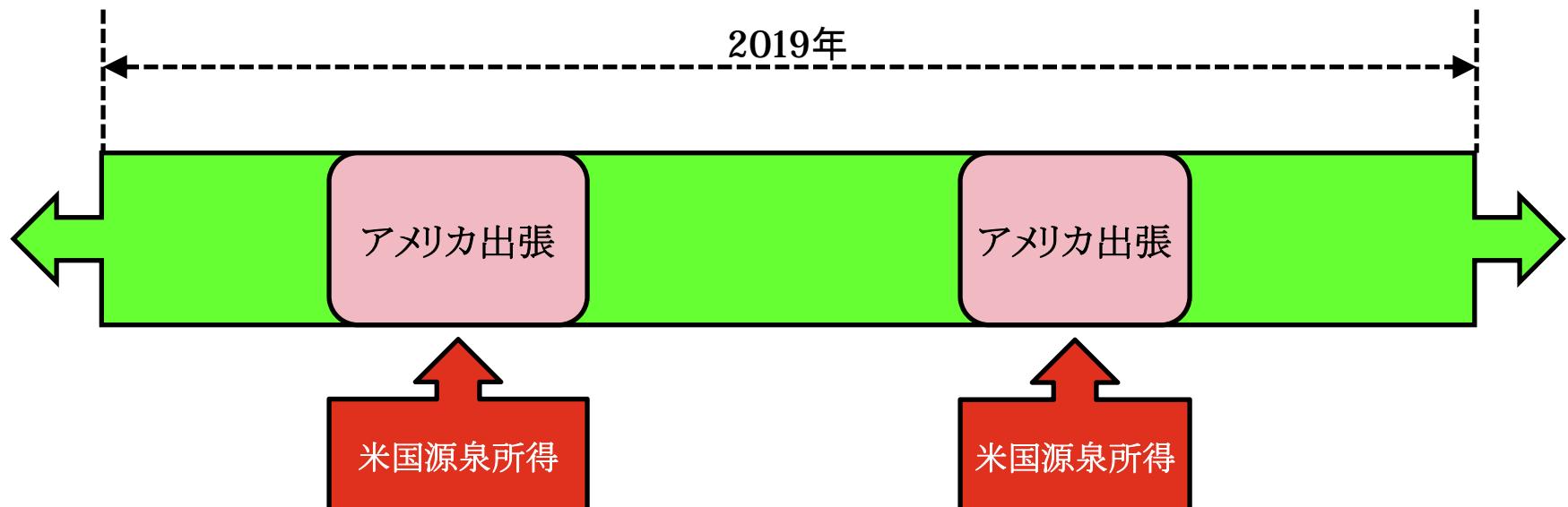
日本からの出張者の申告・納税？

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

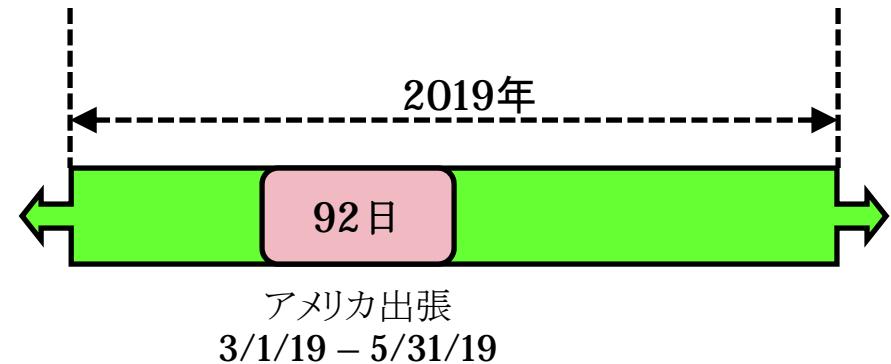
(注) 連邦税法上、非課税になつても、租税条約を適用しない州では申告・納税が必要



米国個人税確定申告 日米租税条約

【日米租税条約 第14条】

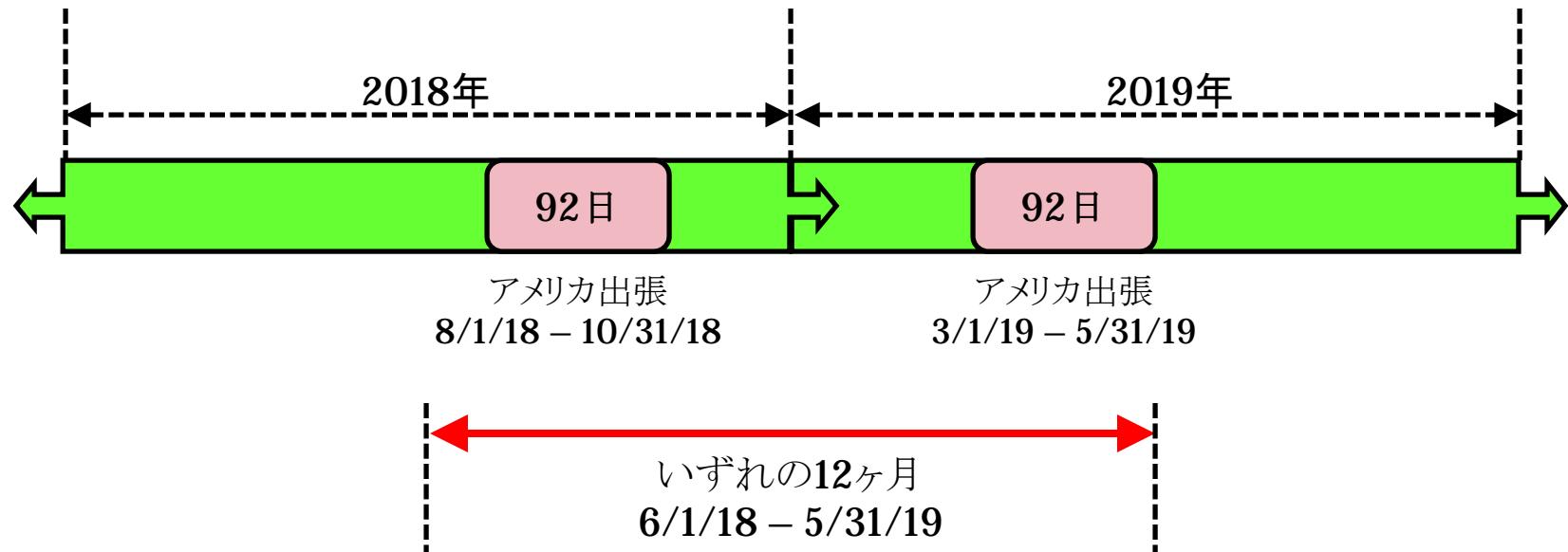
シナリオ①



米国個人税確定申告 日米租税条約

【日米租税条約 第14条】

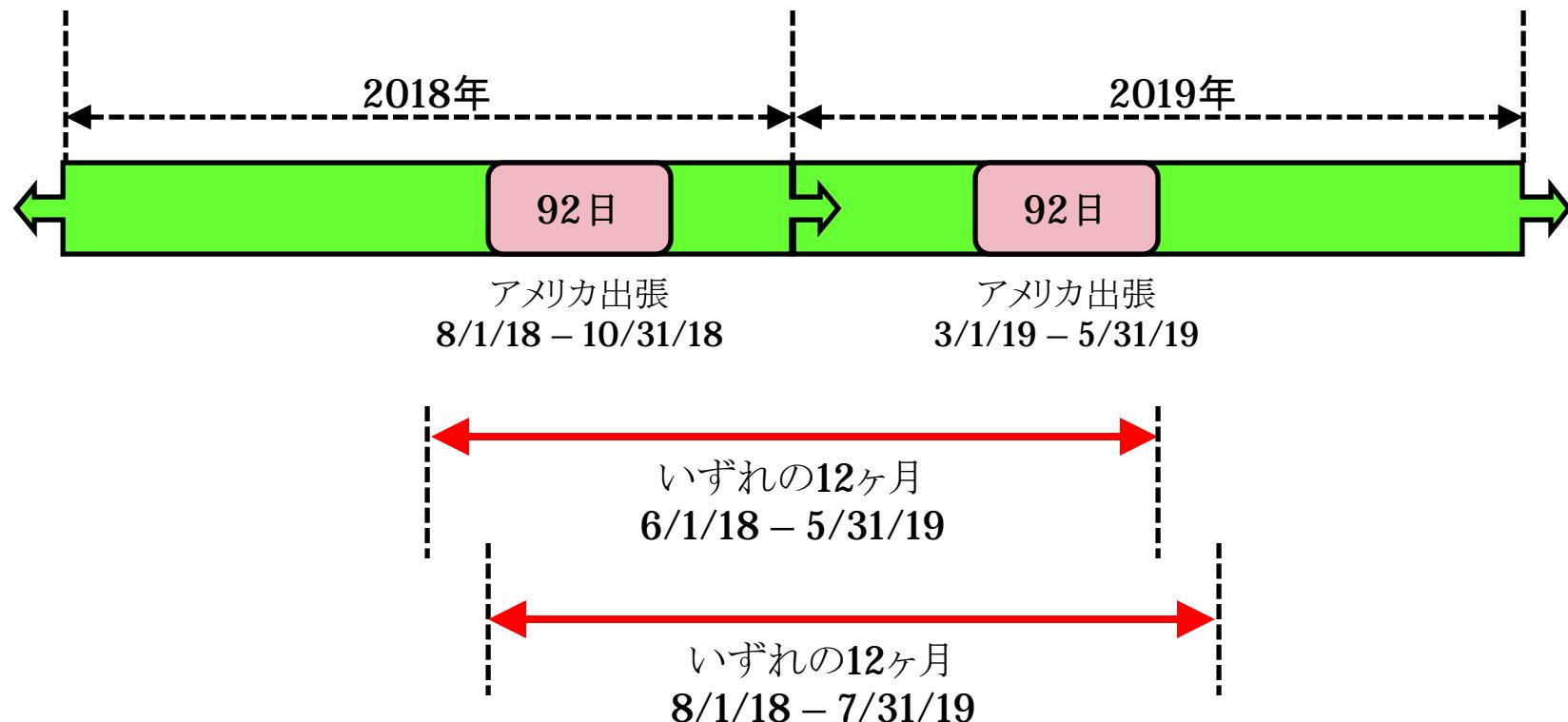
シナリオ②



米国個人税確定申告 日米租税条約

【日米租税条約 第14条】

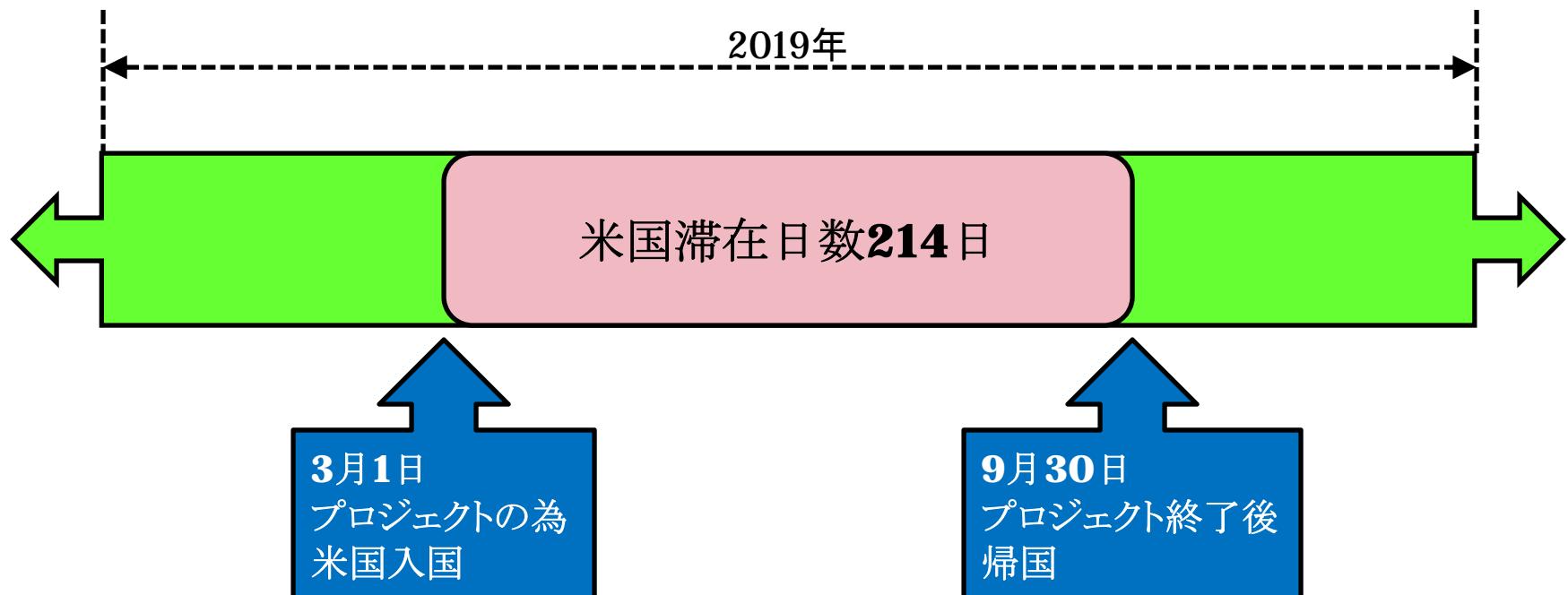
シナリオ②



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.			
<p>Filing Status <input type="checkbox"/> Single <input type="checkbox"/> Married filing jointly <input type="checkbox"/> Married filing separately (MFS) <input type="checkbox"/> Head of household (HOH) <input type="checkbox"/> Qualifying widow(er) (QW)</p> <p>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. ►</p>							
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	Someone can claim: <input type="checkbox"/> You as a dependent <input type="checkbox"/> Your spouse as a dependent <input type="checkbox"/> Spouse itemizes on a separate return or you were a dual-status alien						
Age/Blindness	You:	<input type="checkbox"/> Were born before January 2, 1955	<input type="checkbox"/> Are blind	Spouse:	<input type="checkbox"/> Was born before January 2, 1955	<input type="checkbox"/> 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 <input type="checkbox"/> 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"/>	<input type="checkbox"/>

December 2019

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帶同子女

□ 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. 1508-0009 (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 <input checked="" type="checkbox"/> Individual <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> Consolidated <input type="checkbox"/> Fiduciary or other - Enter type below			
3 U.S. Taxpayer Identification Number 3a TIN type 4 Foreign identification (Complete only if item 3 is not applicable) 123456789 <input checked="" type="checkbox"/> SSN/TIN <input type="checkbox"/> Passport <input type="checkbox"/> Foreign TIN <input type="checkbox"/> Other If filer has no U.S. identification Number complete item 4 5 Last name or organization name 6 First name YAMADA TARO 7 Mailing address (number, street, and apt. or suite no.) ONE NORTH WACKER DRIVE 10 City 11 State 12 ZIP/Postal Code 13 Country CHICAGO IL 60606 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 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			
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 <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 21 State, if known 22 Foreign postal code, if known 23 Country CHIYODA KU 100-0005 JP	
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 <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 21 State, if known 22 Foreign postal code, if known 23 Country CHIYODA KU 100-0005 JP	
44 Filer signature <input checked="" type="checkbox"/> If this report is completed by a third party preparer and complete the third party preparer section. 45 Filer title, if not reporting a personal account 46 Date (MM/DD/YYYY) 03032019			
47 Preparer's last name 48 First name 49 MI 50 Check <input type="checkbox"/> 51 TIN 52a TIN type <input checked="" type="checkbox"/> PTIN NAKAMURA TOMOAKI M P00650987 <input type="checkbox"/> SSN/TIN <input type="checkbox"/> Foreign 52 Contact phone no. 52a Ext. 53 Firm's name 54 Firm's TIN 54a TIN type <input checked="" type="checkbox"/> EN 3122982000 ERICWATERHOUSECOOPERS L34008324 <input type="checkbox"/> SSN <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			
<small>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 definition of financial account.</small> <small>PRIVACY ACT AND PAPERWORK REDUCTION ACT NOTICE</small> <small>Pursuant to the requirements of Public Law 93-573 (Privacy Act of 1974), notice is hereby given that the authority to collect information on FinCEN Form 114 in accordance with 5 USC §552a (e) is Public Law 91-608; 31 USC §314; 5 USC 301; 31 CFR 1010.350. The principal purpose for collecting the information is to assure maintenance of reports 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 information may be disclosed to an appropriate unit upon the request of the head of the department or agency for use in a criminal, tax, or regulatory investigation or proceeding. The information collector may also be provided to appropriate local, state, 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 failure to furnish a correct or complete report. Disclosure of the Social Security number is mandatory. The authority to collect is 31 CFR 1010.350. The Social Security number may be used as a means to identify the account. The burden associated with the collection of this type 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 35, Vienna, VA 22183, Attn: Office of Regulatory Policy.</small>			
Rev 5.7 - 6/3/2013			

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 <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 21 State, if known 22 Foreign postal code, if known 23 Country CHIYODA KU 100-0005 JP	
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 <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 21 State, if known 22 Foreign postal code, if known 23 Country CHIYODA KU 100-0005 JP	
44 Filer signature <input checked="" type="checkbox"/> If this report is completed by a third party preparer and complete the third party preparer section. 45 Filer title, if not reporting a personal account 46 Date (MM/DD/YYYY) 03032019			
47 Preparer's last name 48 First name 49 MI 50 Check <input type="checkbox"/> 51 TIN 52a TIN type <input checked="" type="checkbox"/> PTIN NAKAMURA TOMOAKI M P00650987 <input type="checkbox"/> SSN/TIN <input type="checkbox"/> Foreign 52 Contact phone no. 52a Ext. 53 Firm's name 54 Firm's TIN 54a TIN type <input checked="" type="checkbox"/> EN 3122982000 ERICWATERHOUSECOOPERS L34008324 <input type="checkbox"/> SSN <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			

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

December 2019

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	

December 2019

外国金融資産の報告義務

□ 報告対象となる外國資産

- 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

► Go to www.irs.gov/Form8938 for instructions and the latest information.

Department of the Treasury
Internal Revenue Service
For calendar year 20 or tax year beginning ,20 and ending ,20
OMB No. 1540-2195
Attachment Sequence No. 175
2018

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
 Specified individual Partnership Corporation Trust

4 If you checked box 3, 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?	<input type="checkbox"/> Yes <input type="checkbox"/> No

Part II Other Foreign Assets Summary

1 Number of Foreign Assets (reported in Part VII)	_____
2 Maximum Value of All Assets (reported in Part VII)	\$ _____
3 Were any foreign assets acquired or sold during the tax year?	<input type="checkbox"/> Yes <input type="checkbox"/> 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	Where reported
1 Foreign Deposit and Custodial Accounts	1a Interest	\$ _____			
	1b Dividends	\$ _____			
	1c Royalties	\$ _____			
	1d Other income	\$ _____			
	1e Gains (losses)	\$ _____			
	1f Deductions	\$ _____			
2 Other Foreign Assets	1g Credits	\$ _____			
	2a Interest	\$ _____			
	2b Dividends	\$ _____			
	2c Royalties	\$ _____			
	2d Other income	\$ _____			
	2e Gains (losses)	\$ _____			
2f Deductions	\$ _____				
2g Credits	\$ _____				

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 8665	

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	<input type="checkbox"/> Deposit <input type="checkbox"/> Custodial	2 Account number or other designation
3 Check all that apply	<input type="checkbox"/> a Account opened during tax year <input type="checkbox"/> b Account closed during tax year <input type="checkbox"/> c Account jointly owned with spouse <input type="checkbox"/> d No tax item reported in Part III with respect to this asset	<input type="checkbox"/> Account closed during tax year <input type="checkbox"/> Account jointly owned with spouse <input type="checkbox"/> 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?	<input type="checkbox"/> Yes <input type="checkbox"/> 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)		

For Paperwork Reduction Act Notice, see the separate instructions. Cat. No. 3770A Form 8938 (2018)

a Mailing address or issuer or counterparty. Number, street, and room or suite no.
 b 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

December 2019



Q&A

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Thank you

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