

# 1040-NR

## U.S. Nonresident Alien Income Tax Return

### ご説明書



*Phoenixdale, Inc.*

株式会社フェニックスデール

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1040-NR U.S. Nonresident Alien Income Tax Return ご説明書

Form **1040-NR** Department of the Treasury—Internal Revenue Service (99) **2021** U.S. Nonresident Alien Income Tax Return OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

**3** Filing Status **4**  Single **5**  Married filing separately (MFS) **6**  Qualifying widow(er) (QW)  
 Check only one box. If you checked the QW box, enter the child's name if the qualifying person is a child but not your dependent ▶

**7** Your first name and middle initial **8** Last name **9** Your identifying number (see instructions)

**10** Home address (number and street or rural route). If you have a P.O. box, see instructions. Apt. no. **11** Check if:  Individual  Estate or Trust

**10** City, town, or post office. If you have a foreign address, also complete spaces below. State ZIP code

Foreign country name Foreign province/state/county Foreign postal code

**12** At any time during 2021, did you receive, sell, exchange, or otherwise dispose of any financial interest in any virtual currency?  Yes  No

**14**

Dependents (see instructions):	(1) First name	Last name	(2) Dependent's identifying number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if qualifies for (see inst.):	
					Child tax credit	Credit for other dependents
<b>13</b> If more than four dependents, see instructions and check here ▶ <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"/>

**15**

Income	1a	1b	1c	2a	2b	3a	3b	4a	4b	5a	5b	6	7	8	9	10a	10b	10c	10d	11	12a	12b	12c	13a	13b	13c	14	15
<b>1a</b> Wages, salaries, tips, etc. Attach Form(s) W-2																												
<b>b</b> Scholarship and fellowship grants. Attach Form(s) 1042-S or required statement. See instructions																												
<b>c</b> Total income exempt by a treaty from Schedule OI (Form 1040-NR), item L, line 1(e)																												
<b>2a</b> Tax-exempt interest																												
<b>3a</b> Qualified dividends																												
<b>4a</b> IRA distributions																												
<b>5a</b> Pensions and annuities																												
<b>6</b> Reserved for future use																												
<b>7</b> Capital gain or (loss). Attach Schedule D (Form 1040) if required. If not required, check here ▶ <input type="checkbox"/>																												
<b>8</b> Other income from Schedule 1 (Form 1040), line 10																												
<b>9</b> Add lines 1a, 1b, 2b, 3b, 4b, 5b, 7, and 8. This is your <b>total effectively connected income</b>																												
<b>10</b> Adjustments to income:																												
<b>a</b> From Schedule 1 (Form 1040), line 26																												
<b>b</b> Reserved for future use																												
<b>c</b> Scholarship and fellowship grants excluded																												
<b>d</b> Add lines 10a and 10c. These are your <b>total adjustments to income</b>																												
<b>11</b> Subtract line 10d from line 9. This is your <b>adjusted gross income</b>																												
<b>12a</b> <b>Itemized deductions</b> (from Schedule A (Form 1040-NR)) or, for certain residents of India, standard deduction. See instructions																												
<b>b</b> Charitable contributions for certain residents of India. See instructions																												
<b>c</b> Add lines 12a and 12b																												
<b>13a</b> Qualified business income deduction from Form 8995 or Form 8995-A																												
<b>b</b> Exemptions for estates and trusts only. See instructions																												
<b>c</b> Add lines 13a and 13b																												
<b>14</b> Add lines 12c and 13c																												
<b>15</b> <b>Taxable income.</b> Subtract line 14 from line 11. If zero or less, enter -0-																												

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11364D Form **1040-NR** (2021)

NO	項目の説明
<b>1</b>	申告書フォーム番号。個人所得税確定申告書のフォーム番号は 1040NR です。
<b>2</b>	申告年度
<b>3</b>	申告区分
<b>4</b>	単身
<b>5</b>	夫婦別申告
<b>6</b>	適格寡婦（寡夫）申告
<b>7</b>	名前
<b>8</b>	苗字
<b>9</b>	ソーシャルセキュリティー番号 (SSN)またはアメリカ納税者番号(ITIN)
<b>10</b>	住所
<b>11</b>	個人にチェック（米国信託 (Trust) をお持ちの場合は Trust にチェック)
<b>12</b>	課税年度中に仮想通貨の売買等の取引はありましたか？ はい、いいえ
<b>13</b>	扶養家族
<b>14</b>	アメリカ非居住者は扶養家族を申告できません。
<b>15</b>	アメリカ事業関連所得

1040-NR U.S. Nonresident Alien Income Tax Return ご説明書

NO	項目の説明
16	Form W-2 に記載されている源泉徴収額
17	Form 1099 に記載されている源泉徴収額
18	Form 8288-A に記載されている源泉徴収額
19	Form 1042-S に記載されている源泉徴収額
20	予定納税支払額または 2020 年度超過納税額からの充当額
21	納付済額合計
22	超過納付済額
23	還付
24	還付金額
25	還付金振込銀行口座
26	超過納税額を還付ではなく翌年の税額に充当する場合はこちらに記載されます。
27	納税額
28	納税
29	お客様ご記入欄（ご署名、日付、アメリカでの職業）
30	申告書作成者記入欄

Form 1040-NR (2021) Page 2

16 Tax (see instructions). Check if any from Form(s): 1  8814 2  4972 3

17 Amount from Schedule 2 (Form 1040), line 3

18 Add lines 16 and 17

19 Nonrefundable child tax credit or credit for other dependents from Schedule 8812 (Form 1040)

20 Amount from Schedule 3 (Form 1040), line 8

21 Add lines 19 and 20

22 Subtract line 21 from line 18. If zero or less, enter -0-

23a Tax on income not effectively connected with a U.S. trade or business from Schedule NEC (Form 1040-NR), line 15

23b Other taxes, including self-employment tax, from Schedule 2 (Form 1040), line 21

23c Transportation tax (see instructions)

23d Add lines 23a through 23c

24 Add lines 22 and 23d. This is your total tax

25 Federal income tax withheld from:

16 a Form(s) W-2

17 b Form(s) 1099

18 c Other forms (see instructions)

18 d Add lines 25a through 25c

18 e Form(s) 8805

19 f Form(s) 8288-A

19 g Form(s) 1042-S

26 2021 estimated tax payments and amount applied from 2020 return

27 Reserved for future use

28 Refundable child tax credit or additional child tax credit from Schedule 8812 (Form 1040)

29 Credit for amount paid with Form 1040-C

30 Reserved for future use

31 Amount from Schedule 3 (Form 1040), line 15

21 32 Add lines 28, 29, and 31. These are your total other payments and refundable credits

33 Add lines 25d, 25e, 25f, 25g, 26, and 32. These are your total payments

22 34 If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid

23 35a Amount of line 34 you want refunded to you. If Form 8888 is attached, check here

25 b Routing number

25 c Type:  Checking  Savings

25 d Account number

25 e If you want your refund check mailed to an address outside the United States not shown on page 1, enter it here.

26 36 Amount of line 34 you want applied to your 2022 estimated tax

28 37 Amount you owe. Subtract line 33 from line 24. For details on how to pay, see instructions

28 38 Estimated tax penalty (see instructions)

Third Party Designee: Do you want to allow another person to discuss this return with the IRS? See instructions.  Yes. Complete below.  No

Sign Here 29: 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. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

29 Your signature, Date, Your occupation, If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Phone no., Email address

Paid Preparer Use Only 30: Preparer's name, Preparer's signature, Date, PTIN, Check if:  Self-employed

30 Firm's name, Firm's address, Phone no., Firm's EIN

Go to [www.irs.gov/Form1040NR](http://www.irs.gov/Form1040NR) for instructions and the latest information. Form 1040-NR (2021)

**31** SCHEDULE A  
(Form 1040-NR)

**32** Itemized Deductions

OMB No. 1545-0074

**2021**  
Attachment  
Sequence No. **7A**

Department of the Treasury  
Internal Revenue Service (99)

▶ Go to [www.irs.gov/Form1040NR](http://www.irs.gov/Form1040NR) for instructions and the latest information.  
▶ Attach to Form 1040-NR.

**Caution:** If you are claiming a net qualified disaster loss on Form 4684, see instructions for line 7.

Name shown on Form 1040-NR

Your identifying number

<b>Taxes You Paid</b>	<b>1a</b>	State and local income taxes . . . . .	<b>1a</b>	
	<b>b</b>	Enter the smaller of line 1a or \$10,000 (\$5,000 if you checked Married filing separately under Filing Status on page 1 of Form 1040-NR) . . . . .	<b>1b</b>	
<b>Gifts to U.S. Charities</b>	<b>2</b>	Gifts by cash or check. If you made any gift of \$250 or more, see instructions . . . . .	<b>2</b>	
	<b>3</b>	Other than by cash or check. If you made any gift of \$250 or more, see instructions. Individuals <b>must</b> attach Form 8283 if line 3 is over \$500 . . . . .	<b>3</b>	
	<b>4</b>	Carryover from prior year . . . . .	<b>4</b>	
	<b>5</b>	Add lines 2 through 4 . . . . .	<b>5</b>	
<b>Casualty and Theft Losses</b>	<b>6</b>	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 . . . . .	<b>6</b>	
<b>Other Itemized Deductions</b>	<b>7</b>	Other—from list in instructions. List type and amount ▶ ..... ..... ..... ..... .....	<b>7</b>	
	<b>8</b>	Add the amounts in the far right column for lines 1b through 7. Also, enter this amount on Form 1040-NR, line 12a . . . . .	<b>8</b>	

For Paperwork Reduction Act Notice, see the Instructions for Form 1040-NR. Cat. No. 72749E Schedule A (Form 1040-NR) 2021

NO	項目の説明
<b>31</b>	申告書・別表番号
<b>32</b>	項目別控除
<b>33</b>	申告年度
<b>34</b>	項目別控除のページです。 以下に該当する方は、申告することにより一部控除が認められる可能性があります。 ・州の申告で前年度納税した方 ・アメリカ国内で寄付をした方 ・災害や盗難による損失があった方

**35** SCHEDULE NEC (Form 1040-NR)

**36** Tax on Income Not Effectively Connected With a U.S. Trade or Business

OMB No. 1545-0074  
**37** 2021 Attachment Sequence No. 7B

Department of the Treasury  
Internal Revenue Service (99)

▶ Go to [www.irs.gov/Form1040NR](http://www.irs.gov/Form1040NR) for instructions and the latest information.  
▶ Attach to Form 1040-NR.

Name shown on Form 1040-NR

Your identifying number

Enter amount of income under the appropriate rate of tax. See instructions.

Nature of Income		(a) 10%	(b) 15%	(c) 30%	(d) Other (specify)	
					%	%
<b>1</b> Dividends and dividend equivalents:						
<b>a</b> Dividends paid by U.S. corporations	<b>1a</b>					
<b>b</b> Dividends paid by foreign corporations	<b>1b</b>					
<b>c</b> Dividend equivalent payments received with respect to section 871(m) transactions	<b>1c</b>					
<b>2</b> Interest:						
<b>a</b> Mortgage	<b>2a</b>					
<b>b</b> Paid by foreign corporations	<b>2b</b>					
<b>c</b> Other	<b>2c</b>					
<b>3</b> Industrial royalties (patents, trademarks, etc.)	<b>3</b>					
<b>4</b> Motion picture or TV copyright royalties	<b>4</b>					
<b>5</b> Other royalties (copyrights, recording, publishing, etc.)	<b>5</b>					
<b>6</b> Real property income and natural resources royalties	<b>6</b>					
<b>7</b> Pensions and annuities	<b>7</b>					
<b>8</b> Social security benefits	<b>8</b>					
<b>9</b> Capital gain from line 18 below	<b>9</b>					
<b>10</b> Gambling—Residents of Canada only. Enter net income in column (c). If zero or less, enter -0-						
<b>a</b> Winnings						
<b>b</b> Losses	<b>10c</b>					
<b>11</b> Gambling winnings—Residents of countries other than Canada. Note: Losses not allowed	<b>11</b>					
<b>12</b> Other (specify) ▶	<b>12</b>					
<b>13</b> Add lines 1a through 12 in columns (a) through (d)	<b>13</b>					
<b>14</b> Multiply line 13 by rate of tax at top of each column	<b>14</b>					
<b>15</b> Tax on income not effectively connected with a U.S. trade or business. Add columns (a) through (d) of line 14. Enter the total here and on Form 1040-NR, line 23a ▶	<b>15</b>					

Capital Gains and Losses From Sales or Exchanges of Property								
Enter only the capital gains and losses from property sales or exchanges that are from sources within the United States and not effectively connected with a U.S. business. Do not include a gain or loss on disposing of a U.S. real property interest; report these gains and losses on Schedule D (Form 1040). Report property sales or exchanges that are effectively connected with a U.S. business on Schedule D (Form 1040), Form 4797, or both.	<b>16</b>	(a) Kind of property and description (if necessary, attach statement of descriptive details not shown below)	(b) Date acquired mm/dd/yyyy	(c) Date sold mm/dd/yyyy	(d) Sales price	(e) Cost or other basis	(f) LOSS	(g) GAIN
							If (e) is more than (d), subtract (d) from (e).	If (d) is more than (e), subtract (e) from (d).
	<b>17</b>	Add columns (f) and (g) of line 16						
	<b>18</b>	Capital gain. Combine columns (f) and (g) of line 17. Enter the net gain here and on line 9 above. If a loss, enter -0-						

For Paperwork Reduction Act Notice, see the Instructions for Form 1040-NR.

Cat. No. 72752B

Schedule NEC (Form 1040-NR) 2021

NO	項目の説明
35	申告書・別表番号。
36	アメリカ事業に関連しない所得
37	申告年度
38	配当、利息収入などある場合、こちらに記載されます。例えば、アメリカに証券口座があり Form 1042S を受け取った場合は、こちらのページに記載する必要があります。

38

**39 SCHEDULE OI (Form 1040-NR)** Department of the Treasury Internal Revenue Service (99) Name shown on Form 1040-NR

**40 Other Information** OMB No. 1545-0074 **41 2021** Attachment Sequence No. 7C

▶ Go to [www.irs.gov/Form1040NR](http://www.irs.gov/Form1040NR) for instructions and the latest information. ▶ Attach to Form 1040-NR. ▶ Answer all questions.

Your identifying number

**42** 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 2021. 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:  
 2019 \_\_\_\_\_, 2020 \_\_\_\_\_, and 2021 \_\_\_\_\_  
 I Did you file a U.S. income tax return for any prior year?  Yes  No  
 If "Yes," give the latest year and form number you filed ▶  
 J Are you filing a return for a trust?  Yes  No  
 If "Yes," did the trust have a U.S. or foreign owner under the grantor trust rules, make a distribution or loan to a U.S. person, or receive a contribution from a U.S. person?  Yes  No  
 K Did you receive total compensation of \$250,000 or more during the tax year?  Yes  No  
 If "Yes," did you use an alternative method to determine the source of this compensation?  Yes  No  
 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 1c. Do not enter it on line 1a or line 1b ▶  
 2. Were you subject to tax in a foreign country on any of the income shown in 1(d) above?  Yes  No  
 3. Are you claiming treaty benefits pursuant to a Competent Authority determination?  Yes  No  
 If "Yes," attach a copy of the Competent Authority determination letter to your return.  
 M Check the applicable box if:  
 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.   
 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.

For Paperwork Reduction Act Notice, see the Instructions for Form 1040-NR. Cat. No. 72756T Schedule OI (Form 1040-NR) 2021

NO	項目の説明				
39	申告書・別表番号				
40	その他情報				
41	申告年度				
42-A	課税年度中の国籍をご記入ください。				
42-B	課税年度中の税務申告目的の居住国をご記入ください。				
42-C	アメリカ永住権（グリーンカード）を申請したことはありますか？ <input type="checkbox"/> はい、 <input type="checkbox"/> いいえ				
42-D	あなたは今まで				
42-1	1. アメリカ国籍（アメリカ市民権）をお持ちでしたか？ <input type="checkbox"/> はい、 <input type="checkbox"/> いいえ				
42-2	2. アメリカ永住権（グリーンカード）をお持ちでしたか？ <input type="checkbox"/> はい、 <input type="checkbox"/> いいえ				
42-E	課税年度末時点で、アメリカビザを保有している場合、ビザの種類をご記入ください。 アメリカビザを保有していない場合、「NOT PRESENT IN US - NO US IMMIGRATION STATUS」（アメリカ非居住・ビザなしの意味）と記載されます。				
42-F	過去にアメリカビザの切り替えをしたことがありますか？ <input type="checkbox"/> はい、 <input type="checkbox"/> いいえ 「はい」の場合は、ビザの種類と切替日をご記入ください。				
42-G	課税年度中にアメリカに入出国したすべての日付を記載してください。 <table border="1"> <thead> <tr> <th>アメリカ入国日</th> <th>アメリカ出国日</th> </tr> </thead> <tbody> <tr> <td>月 / 日 / 年</td> <td>月 / 日 / 年</td> </tr> </tbody> </table>	アメリカ入国日	アメリカ出国日	月 / 日 / 年	月 / 日 / 年
アメリカ入国日	アメリカ出国日				
月 / 日 / 年	月 / 日 / 年				
42-H	過去3年間のアメリカ滞在日数を記載してください。（休暇、乗り継ぎ時の滞在等も含む）				
42-I	過去にアメリカ確定申告をしたことがありますか？ <input type="checkbox"/> はい、 <input type="checkbox"/> いいえ 「はい」の場合は、申告した直近の年度とフォーム番号を記入してください。				
42-J	アメリカ信託の申告をしていますか？ <input type="checkbox"/> はい、 <input type="checkbox"/> いいえ				
42-K	課税年度中にアメリカで25万ドル以上の報酬を受け取りましたか？（注:日本の所得は含めません。）				

**43** SCHEDULE E (Form 1040) **44** Supplemental Income and Loss (From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.) **45** 2021

Department of the Treasury Internal Revenue Service (99) OMB No. 1545-0074 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 2021 that would require you to file Form(s) 1099? See instructions  Yes  No  
**B** If "Yes," did you or will you file required Form(s) 1099?  Yes  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 only if you meet the requirements to file as a qualified joint venture. See instructions.

Type of Property	Fair Rental Days	Personal Use Days	QJV
<b>50-1</b> 戸建て			<input type="checkbox"/>
<b>50-2</b> 区分			<input type="checkbox"/>
<b>50-3</b> バケーションレンタル			<input type="checkbox"/>
<b>50-4</b> 商業用不動産			<input type="checkbox"/>
<b>50-5</b> 土地			<input type="checkbox"/>
<b>50-6</b> ロイヤルティ			<input type="checkbox"/>
<b>50-7</b> 自己利用			<input type="checkbox"/>
<b>50-8</b> その他			<input type="checkbox"/>

**3** Rents received **4** Royalties received

**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 8582 (see instructions)

**23a** Total of all amounts reported on line 3 for all rental properties **23b** Total of all amounts reported on line 4 for all royalty properties **23c** Total of all amounts reported on line 12 for all properties **23d** Total of all amounts reported on line 18 for all properties **23e** Total of all amounts reported on line 20 for all properties

**24** Income. Add positive amounts shown on line 21. Do not include any losses **25** Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here **26** Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2

For Paperwork Reduction Act Notice, see the separate instructions. Cat. No. 11344L Schedule E (Form 1040) 2021

NO	項目の説明
43	申告書・別表番号
44	不動産収支内訳書
45	申告年度
46	所有物件住所
47	物件種類
48	賃貸日数
49	個人利用日数
50	物件種類
50-1	戸建て
50-2	区分
50-3	バケーションレンタル
50-4	商業用不動産
50-5	土地
50-6	ロイヤルティ
50-7	自己利用
50-8	その他
51-1	収入
51-2	費用
51-3	受取賃料
51-4	受取ロイヤルティ
51-5	広告宣伝費用
51-6	旅費交通費用
51-7	クリーニングおよびメンテナンス
51-8	手数料
51-9	保険料
51-10	専門家報酬
51-11	管理委託費用
51-12	融資支払利息
51-13	その他利息
51-14	修繕費用
51-15	消耗品費用
51-16	租税公課
51-17	水道光熱費
51-18	減価償却費用
51-19	その他費用
51-20	費用合計
52	収入から経費を引いた金額



NO

項目の説明

53

フォーム K-1 の対象となる持分投資などが該当する場合はこのページに記載する必要があります。該当がない方はこのページは含まれません。

Schedule E (Form 1040) 2021 Attachment Sequence No. **13** Page **2**  
 Name(s) shown on return. Do not enter name and social security number if shown on other side. Your social security number

**Caution:** The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

**Part II Income or Loss From Partnerships and S Corporations** – **Note:** If you report a loss, receive a distribution, dispose of stock, or receive a loan repayment from an S corporation, you **must** check the box in column (e) on line 28 and attach the required basis computation. If you report a loss from an at-risk activity for which **any** amount is **not** at risk, you **must** check the box in column (f) on line 28 and attach **Form 6198**. See instructions.

**27** Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section . . . . .  **Yes**  **No**

<b>28</b>	(a) Name	(b) Enter <b>P</b> for partnership; <b>S</b> for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if basis computation is required	(f) Check if any amount is not at risk
<b>A</b>			<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
<b>B</b>			<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
<b>C</b>			<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
<b>D</b>			<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>

<b>Passive Income and Loss</b>		<b>Nonpassive Income and Loss</b>		
(g) Passive loss allowed (attach <b>Form 8582</b> if required)	(h) Passive income from <b>Schedule K-1</b>	(i) Nonpassive loss allowed (see <b>Schedule K-1</b> )	(j) Section 179 expense deduction from <b>Form 4562</b>	(k) Nonpassive income from <b>Schedule K-1</b>
<b>A</b>				
<b>B</b>				
<b>C</b>				
<b>D</b>				
<b>29a</b> Totals				
<b>b</b> Totals				
<b>30</b> Add columns (h) and (k) of line 29a . . . . .			<b>30</b>	
<b>31</b> Add columns (g), (i), and (j) of line 29b . . . . .			<b>31</b> ( )	
<b>32</b> <b>Total partnership and S corporation income or (loss).</b> Combine lines 30 and 31 . . . . .			<b>32</b>	

**Part III Income or Loss From Estates and Trusts**

<b>33</b>	(a) Name	(b) Employer identification number
<b>A</b>		
<b>B</b>		

<b>Passive Income and Loss</b>		<b>Nonpassive Income and Loss</b>	
(c) Passive deduction or loss allowed (attach <b>Form 8582</b> if required)	(d) Passive income from <b>Schedule K-1</b>	(e) Deduction or loss from <b>Schedule K-1</b>	(f) Other income from <b>Schedule K-1</b>
<b>A</b>			
<b>B</b>			
<b>34a</b> Totals			
<b>b</b> Totals			
<b>35</b> Add columns (d) and (f) of line 34a . . . . .			<b>35</b>
<b>36</b> Add columns (c) and (e) of line 34b . . . . .			<b>36</b> ( )
<b>37</b> <b>Total estate and trust income or (loss).</b> Combine lines 35 and 36 . . . . .			<b>37</b>

**Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs) – Residual Holder**

<b>38</b>	(a) Name	(b) Employer identification number	(c) Excess inclusion from <b>Schedules Q</b> , line 2c (see instructions)	(d) Taxable income (net loss) from <b>Schedules Q</b> , line 1b	(e) Income from <b>Schedules Q</b> , line 3b
<b>39</b>	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below				<b>39</b>

**Part V Summary**

<b>40</b>	Net farm rental income or (loss) from <b>Form 4835</b> . Also, complete line 42 below . . . . .	<b>40</b>
<b>41</b>	<b>Total income or (loss).</b> Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Schedule 1 (Form 1040), line 5 ▶	<b>41</b>
<b>42</b>	<b>Reconciliation of farming and fishing income.</b> Enter your <b>gross</b> farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120-S), box 17, code AD; and Schedule K-1 (Form 1041), box 14, code F. See instructions . . . . .	<b>42</b>
<b>43</b>	<b>Reconciliation for real estate professionals.</b> If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040, Form 1040-SR, or Form 1040-NR from all rental real estate activities in which you materially participated under the passive activity loss rules . . . . .	<b>43</b>

Schedule E (Form 1040) 2021

53

NO	項目の説明
54	申告書・別表番号
55	受動的損失上限計算書
56	申告年度
57	不動産収入はアメリカでは受動的所得とされており、受動的所得は受動的費用とのみ損益通算が可能です。すなわち不動産収入は不動産費用とのみ損益通算が可能です。超過の損失がある場合は翌年以降に繰り越すことができます。
58-1	その他すべての受動的所得
58-2	課税年度における不動産純利益(Schedule E で計算された利益)
58-3	課税年度における不動産純損失 (Schedule E で計算された損失)
58-4	過年度に損金算入不可だった損失
58-5	58-2~58-4 の合計。マイナスの数字の場合、当該数字が翌年に繰り越す損失額となります。

54 **8582**

55 **Passive Activity Loss Limitations**

OMB No. 1545-1008

56 **2021**  
Attachment Sequence No. 858

Department of the Treasury  
Internal Revenue Service (99)

▶ See separate instructions.  
▶ Attach to Form 1040, 1040-SR, or 1041.  
▶ Go to [www.irs.gov/Form8582](http://www.irs.gov/Form8582) for instructions and the latest information.

Name(s) shown on return

Identifying number

**Part I 2021 Passive Activity Loss**

Caution: Complete Parts IV and V before completing Part I.

**Rental Real Estate Activities With Active Participation** (For the definition of active participation, see *Special Allowance for Rental Real Estate Activities* in the instructions.)

1a	Activities with net income (enter the amount from Part IV, column (a)) . . . . .	1a	
b	Activities with net loss (enter the amount from Part IV, column (b)) . . . . .	1b	( )
c	Prior years' unallowed losses (enter the amount from Part IV, column (c)) . . . . .	1c	( )
d	Combine lines 1a, 1b, and 1c . . . . .	1d	

57

58-1 **All Other Passive Activities**

58-2	2a	Activities with net income (enter the amount from Part V, column (a)) . . . . .	2a	
58-3	b	Activities with net loss (enter the amount from Part V, column (b)) . . . . .	2b	( )
58-4	c	Prior years' unallowed losses (enter the amount from Part V, column (c)) . . . . .	2c	( )
58-5	d	Combine lines 2a, 2b, and 2c . . . . .	2d	

3 Combine lines 1d and 2d. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c or 2c. Report the losses on the forms and schedules normally used . . . . .

3

If line 3 is a loss and: • Line 1d is a loss, go to Part II.  
• Line 2d is a loss (and line 1d is zero or more), skip Part II and go to line 10.

Caution: If your filing status is married filing separately and you lived with your spouse at any time during the year, **do not** complete Part II. Instead, go to line 10.

**Part II Special Allowance for Rental Real Estate Activities With Active Participation**

Note: Enter all numbers in Part II as positive amounts. See instructions for an example.

4	Enter the <b>smaller</b> of the loss on line 1d or the loss on line 3 . . . . .	4	
5	Enter \$150,000. If married filing separately, see instructions . . . . .	5	
6	Enter modified adjusted gross income, but not less than zero. See instructions . . . . .	6	
7	Subtract line 6 from line 5 . . . . .	7	
8	Multiply line 7 by 50% (0.50). <b>Do not</b> enter more than \$25,000. If married filing separately, see instructions . . . . .	8	
9	Enter the <b>smaller</b> of line 4 or line 8 . . . . .	9	

**Part III Total Losses Allowed**

10	Add the income, if any, on lines 1a and 2a and enter the total . . . . .	10	
11	<b>Total losses allowed from all passive activities for 2021.</b> Add lines 9 and 10. See instructions to find out how to report the losses on your tax return . . . . .	11	

**Part IV Complete This Part Before Part I, Lines 1a, 1b, and 1c.** See instructions.

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	(e) Loss
<b>Total.</b> Enter on Part I, lines 1a, 1b, and 1c ▶					

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 63704F

Form **8582** (2021)

NO	項目の説明
<b>59</b>	不動産収入はアメリカでは受動的所得とされており、受動的所得は受動的費用とのみ損益通算が可能です。すなわち不動産収入は不動産費用とのみ損益通算が可能です。超過の損失がある場合は翌年以降に繰り越すことができます。

Form 8582 (2021) Page **2**

**Part V Complete This Part Before Part I, Lines 2a, 2b, and 2c.** See instructions.

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 2a)	(b) Net loss (line 2b)	(c) Unallowed loss (line 2c)	(d) Gain	(e) Loss
<b>Total.</b> Enter on Part I, lines 2a, 2b, and 2c ▶					

**Part VI Use This Part if an Amount Is Shown on Part II, Line 9.** See instructions.

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (c) from column (a).
<b>Total</b> ▶			1.00		

**Part VII Allocation of Unallowed Losses.** See instructions.

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
<b>Total</b> ▶			1.00	

**Part VIII Allowed Losses.** See instructions.

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Unallowed loss	(c) Allowed loss
<b>Total</b> ▶				

Form **8582** (2021)

**59**

NO	項目の説明
<b>59</b>	不動産収入はアメリカでは受動的所得とされており、受動的所得は受動的費用とのみ損益通算が可能です。すなわち不動産収入は不動産費用とのみ損益通算が可能です。超過の損失がある場合は翌年以降に繰り越すことができます。

Form 8582 (2021) Page **3**

**Part IX Activities With Losses Reported on Two or More Forms or Schedules.** See instructions.

Name of activity:	(a)	(b)	(c) Ratio	(d) Unallowed loss	(e) Allowed loss
<b>Form or schedule and line number to be reported on (see instructions):</b>					
<b>1a</b> Net loss plus prior year unallowed loss from form or schedule . . . ▶					
<b>b</b> Net income from form or schedule ▶					
<b>c</b> Subtract line 1b from line 1a. If zero or less, enter -0- ▶					
<b>Form or schedule and line number to be reported on (see instructions):</b>					
<b>1a</b> Net loss plus prior year unallowed loss from form or schedule . . . ▶					
<b>b</b> Net income from form or schedule ▶					
<b>c</b> Subtract line 1b from line 1a. If zero or less, enter -0- ▶					
<b>Form or schedule and line number to be reported on (see instructions):</b>					
<b>1a</b> Net loss plus prior year unallowed loss from form or schedule . . . ▶					
<b>b</b> Net income from form or schedule ▶					
<b>c</b> Subtract line 1b from line 1a. If zero or less, enter -0- ▶					
<b>Total</b> . . . . . ▶			1.00		

Form **8582** (2021)

59

NO	項目の説明
60	申告書・別表番号
61	減価償却
62	申告年度
63	アメリカ不動産の減価償却の計算書です。別添として固定資産台帳に該当するページがこのファイルの後半にあります。

60 **4562** **61 Depreciation and Amortization** (Including Information on Listed Property) **62 2021**

Department of the Treasury Internal Revenue Service (99) **Go to www.irs.gov/Form4562 for instructions and the latest information.** OMB No. 1545-0172 Attachment Sequence No. 179

Name(s) shown on return Business or activity to which this form relates Identifying number

**Part I Election To Expense Certain Property Under Section 179**  
**Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1
2	Total cost of section 179 property placed in service (see instructions)	2
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5
6	(a) Description of property	(b) Cost (business use only)
		(c) Elected cost
7	Listed property. Enter the amount from line 29	7
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8
9	Tentative deduction. Enter the smaller of line 5 or line 8	9
10	Carryover of disallowed deduction from line 13 of your 2020 Form 4562	10
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12
13	Carryover of disallowed deduction to 2022. Add lines 9 and 10, less line 12	13

**Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14
15	Property subject to section 168(f)(1) election	15
16	Other depreciation (including ACRS)	16

**Part III MACRS Depreciation (Don't include listed property. See instructions.)**

**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2021	17
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>	

**Section B—Assets Placed in Service During 2021 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a	3-year property					
b	5-year property					
c	7-year property					
d	10-year property					
e	15-year property					
f	20-year property					
g	25-year property		25 yrs.		S/L	
h	Residential rental property		27.5 yrs.	MM	S/L	
i	Nonresidential real property		39 yrs.	MM	S/L	

**Section C—Assets Placed in Service During 2021 Tax Year Using the Alternative Depreciation System**

20a	Class life				S/L	
b	12-year		12 yrs.		S/L	
c	30-year		30 yrs.	MM	S/L	
d	40-year		40 yrs.	MM	S/L	

**Part IV Summary (See instructions.)**

21	Listed property. Enter amount from line 28	21
22	<b>Total.</b> Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23

63

NO

項目の説明

63

アメリカ不動産の減価償却の計算です。別添として固定資産台帳に該当するページがこのファイルの後半にございます。

Form 4562 (2021) Page 2

**Part V Listed Property** (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)

**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

**Section A—Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)**

24a		24b						
Do you have evidence to support the business/investment use claimed? <input type="checkbox"/> Yes <input type="checkbox"/> No		If "Yes," is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> No						
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions . . . . . 25								
26 Property used more than 50% in a qualified business use:								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use:								
		%			S/L-			
		%			S/L-			
		%			S/L-			
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 . . . . . 28								
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1 . . . . . 29								

**Section B—Information on Use of Vehicles**

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
30 Total business/investment miles driven during the year ( <b>don't</b> include commuting miles) . . . . .												
31 Total commuting miles driven during the year . . . . .												
32 Total other personal (noncommuting) miles driven . . . . .												
33 Total miles driven during the year. Add lines 30 through 32 . . . . .												
34 Was the vehicle available for personal use during off-duty hours? . . . . .												
35 Was the vehicle used primarily by a more than 5% owner or related person? . . . . .												
36 Is another vehicle available for personal use? . . . . .												

**Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees**

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who aren't more than 5% owners or related persons. See instructions.

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? . . . . .		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners . . . . .		
39 Do you treat all use of vehicles by employees as personal use? . . . . .		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received? . . . . .		
41 Do you meet the requirements concerning qualified automobile demonstration use? See instructions. . . . .		

**Note:** If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.

**Part VI Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2021 tax year (see instructions):					
43 Amortization of costs that began before your 2021 tax year . . . . . 43					
44 Total. Add amounts in column (f). See the instructions for where to report . . . . . 44					

Form 4562 (2021)

63