

2022 年度 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

NO	項目の説明
1	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。
2	申告年度
3	申告区分
4	単身
5	夫婦別申告
6	適格寡婦（寡夫）申告
7	名前
8	苗字
9	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)
10	住所
11	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
12	扶養家族
13	アメリカ非居住者は扶養家族を申告できません。
14	アメリカ事業関連所得

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13 アメリカ非居住者は扶養家族を申告できません。

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

Form 1040-NR (2022) Page **2**

Tax and Credits	16	Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/>	16
	17	Amount from Schedule 2 (Form 1040), line 3	17
	18	Add lines 16 and 17	18
	19	Child tax credit or credit for other dependents from Schedule 8812 (Form 1040)	19
	20	Amount from Schedule 3 (Form 1040), line 8	20
	21	Add lines 19 and 20	21
	22	Subtract line 21 from line 18. If zero or less, enter -0-	22
	23a	Tax on income not effectively connected with a U.S. trade or business from Schedule NEC (Form 1040-NR), line 15	23a
	b	Other taxes, including self-employment tax, from Schedule 2 (Form 1040), line 21	23b
	c	Transportation tax (see instructions)	23c
	d	Add lines 23a through 23c	23d
	215	Add lines 22 and 23d. This is your total tax	24
Payments	25	Federal income tax withheld from:	
	16	a Form(s) W-2	25a
	17	b Form(s) 1099	25b
	c	Other forms (see instructions)	25c
	d	Add lines 25a through 25c	25d
	18	e Form(s) 8805	25e
	19	f Form(s) 8288-A	25f
	19	g Form(s) 1042-S	25g
	20	2022 estimated tax payments and amount applied from 2021 return	26
	27	Reserved for future use	27
	28	Additional child tax credit from Schedule 8812 (Form 1040)	28
	29	Credit for amount paid with Form 1040-C	29
	30	Reserved for future use	30
	31	Amount from Schedule 3 (Form 1040), line 15	31
	21	Add lines 28, 29, and 31. These are your total other payments and refundable credits	32
	22	Add lines 25d, 25e, 25f, 25g, 26, and 32. These are your total payments	33
Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34
	23	35a Amount of line 34 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/>	24
	b	Routing number	c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
	d	Account number	
	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 2023 estimated tax	36
Amount You Owe	37	Subtract line 33 from line 24. This is the amount you owe. For details on how to pay, go to www.irs.gov/Payments or see instructions.	37
	38	Estimated tax penalty (see instructions)	38
Third Party Designee	Do you want to allow another person to discuss this return with the IRS? See instructions. <input type="checkbox"/> Yes. Complete below. <input type="checkbox"/> No		
	Designee's name	Phone no.	Personal identification number (PIN)
Sign Here	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.		
	Your signature	Date	Your occupation
	Phone no.	Email address	
Paid Preparer Use Only	Preparer's name	Preparer's signature	Date
	Firm's name	PTIN	Check if: <input type="checkbox"/> Self-employed
	Firm's address	Phone no.	Firm's EIN

Go to www.irs.gov/Form1040NR for instructions and the latest information. Form **1040-NR** (2022)

NO	項目の説明
15	源泉徴収されたフォーム名と金額
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 2021 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

SCHEDULE A
(Form 1040-NR)

Department of the Treasury
Internal Revenue Service

Itemized Deductions

OMB No. 1545-0074

2022
Attachment
Sequence No. 7A

Go to 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: _____

Taxes You Paid	1a State and local income taxes	1a	1b
	b Enter the smaller of line 1a or \$10,000 (\$5,000 if married filing separately)		
Gifts to U.S. Charities	2 Gifts by cash or check. If you made any gift of \$250 or more, see instructions	2	5
	3 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	3	
	4 Carryover from prior year	4	
	5 Add lines 2 through 4	5	
Casualty and Theft Losses	6 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	6	7
Other Itemized Deductions	7 Other—from list in instructions. List type and amount: _____ _____ _____ _____ _____	7	
Total Itemized Deductions	8 Add the amounts in the far right column for lines 1b through 7. Also, enter this amount on Form 1040-NR, line 12	8	

For Paperwork Reduction Act Notice, see the Instructions for Form 1040-NR. Cat. No. 72749E Schedule A (Form 1040-NR) 2022

NO	項目の説明
31	申告書・別表番号
32	項目別控除
33	申告年度
34	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

Department of the Treasury
Internal Revenue Service

Go to www.irs.gov/Form1040NR for instructions and the latest information.
Attach to Form 1040-NR.

OMB No. 1545-0074

37 2022
Attachment Sequence No. 7B

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

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.	16	(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).
	17	Add columns (f) and (g) of line 16						
	18	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) 2022

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。

39 SCHEDULE OI (Form 1040-NR)

40 Other Information

OMB No. 1545-0074

2022 Attachment Sequence No. 7C

Go to www.irs.gov/Form1040NR for instructions and the latest information. Attach to Form 1040-NR. Answer all questions.

Name shown on Form 1040-NR: _____ 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 didn't 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 2022. See instructions.
 Note: If you're 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:
 2020 _____, 2021 _____, and 2022 _____
 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 1k. Do not enter it anywhere else on line 1. _____
 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) 2022

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.) OMB No. 1545-0074 **45** 2022 Attachment Sequence No. 13

Department of the Treasury Internal Revenue Service
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 2022 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 **46** physical address of each property (street, city, state, ZIP code)

1b Type of Property (from list below)	47 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.	48 Fair Rental Days	49 Personal Use Days	QJV
50 Type of Property:				
50-1 1 Single Family Residence				<input type="checkbox"/>
50-2 2 Multi-Family Residence				<input type="checkbox"/>
50-3 3 Vacation/Short-Term Rental				<input type="checkbox"/>
50-4 4 Commercial				<input type="checkbox"/>
50-5 5 Land				<input type="checkbox"/>
50-6 6 Royalties				<input type="checkbox"/>
50-7 7 Self-Rental				<input type="checkbox"/>
50-8 8 Other (describe)				<input type="checkbox"/>

Income: **51-1**

3 Rents received	3
4 Royalties received	4

Expenses: **51-2**

5 Advertising	5
6 Auto and travel (see instructions)	6
7 Cleaning and maintenance	7
8 Commissions	8
9 Insurance	9
10 Legal and other professional fees	10
11 Management fees	11
12 Mortgage interest paid to banks, etc. (see instructions)	12
13 Other interest	13
14 Repairs	14
15 Supplies	15
16 Taxes	16
17 Utilities	17
18 Depreciation expense or depletion	18
19 Other (list)	19
20 Total expenses. Add lines 5 through 19	20

21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198 **52**

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 **23a**

23b Total of all amounts reported on line 4 for all royalty properties **23b**

23c Total of all amounts reported on line 12 for all properties **23c**

23d Total of all amounts reported on line 18 for all properties **23d**

23e Total of all amounts reported on line 20 for all properties **23e**

24 **Income.** Add positive amounts shown on line 21. Do not include any losses **24**

25 **Losses.** Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here **25**

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

For Paperwork Reduction Act Notice, see the separate instructions. Cat. No. 11344L Schedule E (Form 1040) 2022

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

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

	(a) Name	(b) Enter P for partnership; S 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
A			<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
B			<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
C			<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
D			<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>

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

Part III Income or Loss From Estates and Trusts

	(a) Name	(b) Employer identification number
A		
B		

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

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

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

Part V Summary

40	Net farm rental income or (loss) from Form 4835. Also, complete line 42 below	40
41	Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Schedule 1 (Form 1040), line 5	41
42	Reconciliation of farming and fishing income. Enter your gross 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	42
43	Reconciliation for real estate professionals. 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	43

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。

53

54 **8582** 55 **Passive Activity Loss Limitations** OMB No. 1545-1008
 Department of the Treasury Internal Revenue Service 56 **2022** Attachment Sequence No. 858
 Name(s) shown on return: Identifying number

Part I 2022 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	
1b	Activities with net loss (enter the amount from Part IV, column (b))	1b	
1c	Prior years' unallowed losses (enter the amount from Part IV, column (c))	1c	
1d	Combine lines 1a, 1b, and 1c	1d	

57

All Other Passive Activities

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

58-1
58-2
58-3
58-4
58-5

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

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 smaller 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 Note: If line 6 is greater than or equal to line 5, skip lines 7 and 8 and enter -0- on line 9. Otherwise, go to line 7.	6	
7	Subtract line 6 from line 5	7	
8	Multiply line 7 by 50% (0.50). Do not enter more than \$25,000. If married filing separately, see instructions	8	
9	Enter the smaller 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	Total losses allowed from all passive activities for 2022. 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
Total. Enter on Part I, lines 1a, 1b, and 1c					

For Paperwork Reduction Act Notice, see instructions. Cat. No. 63704F Form 8582 (2022)

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。

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
Total. 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).
Total			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
Total			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
Total				

NO

項目の説明

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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。

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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
Form or schedule and line number to be reported on (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule . . .					
b Net income from form or schedule					
c Subtract line 1b from line 1a. If zero or less, enter -0-					
Form or schedule and line number to be reported on (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule . . .					
b Net income from form or schedule					
c Subtract line 1b from line 1a. If zero or less, enter -0-					
Form or schedule and line number to be reported on (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule . . .					
b Net income from form or schedule					
c Subtract line 1b from line 1a. If zero or less, enter -0-					
Total			1.00		

Form **8582** (2022)

59

NO	項目の説明
59	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。

60 4562 **61 Depreciation and Amortization** (including Information on Listed Property) **62 2022** OMB No. 1545-0172 Attachment Sequence No. 179

Department of the Treasury Internal Revenue Service Go to www.irs.gov/Form4562 for instructions and the latest information.

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 2021 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 2023. Add lines 9 and 10, less line 12	13

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

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 2022	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 2022 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		27.5 yrs.	MM	S/L	
			39 yrs.	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2022 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	Total. 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

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 12906N Form 4562 (2022)

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。

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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 Do you have evidence to support the business/investment use claimed? Yes No 24b If "Yes," is the evidence written? Yes 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 (don't 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 2022 tax year (see instructions):					
43 Amortization of costs that began before your 2022 tax year					43
44 Total. Add amounts in column (f). See the instructions for where to report					44

Form 4562 (2022)

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あります。

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64 Depreciation Worksheet (Keep for your records.)

Description of Property	Date Placed in Service	Cost or Other Basis	Business/ Investment Use %	Section 179 Special Allowance, and Other Basis Reductions	Depreciation Prior Years	Basis for Depreciation	Method/ Convention	Recovery Period	Rate or Table %	Depreciation Deduction
65	66	67	68	69	70	71	72	73	74	75

NO	項目の説明
64	減価償却費用計算シート
65	物件名称
66	取得費
67	取得価格
68	事業/投資専用割合
69	特別償却費、その他
70	過年度減価償却費
71	償却の基礎になる金額
72	償却方法
73	回収期間
74	償却率
75	減価償却費