2022年度 1040-NR

U.S. Nonresident Alien Income Tax Return

ご説明書



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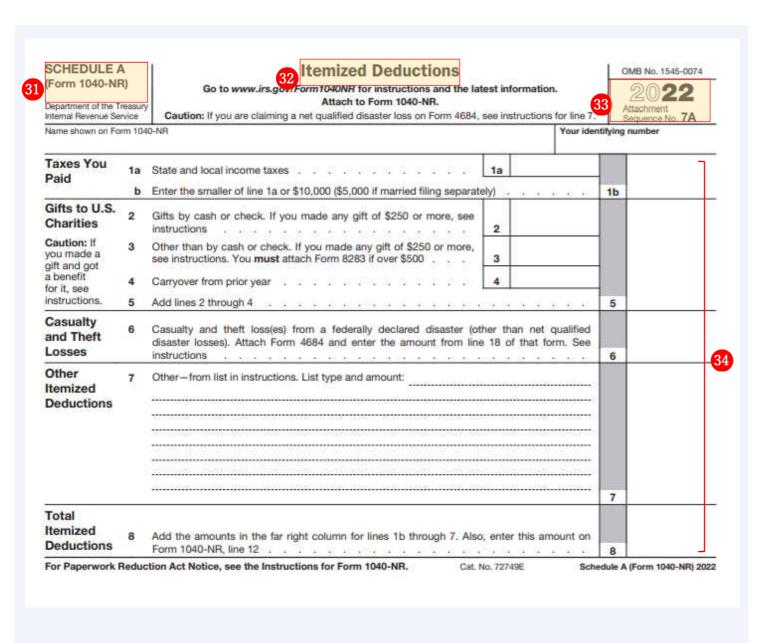
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£1040)-	Pepartment of the Treasury—Internal Revenue. U.S. Nonresident Alien Inc.		2022	MB No. 1545	-0074 pr	Jise Only - Do not staple in this spe
For the year Ja	ın. 1-0	Dec. 31, 2022, or other tax year beginning		ending			See separat
Filing Status Check only one box.	_	Single 5 Married filing separately (Nyou checked the QSS box, enter the child's name	IFS) 6 Qualifyin	ng surviving spouse (QSS)	Estate	
Your first name	e and	middle initial 8 st na	me			our identi see instruc	ifying numbe tions)
Home address	(num	per and street). If you have a P.O. box, see inst	ructions.				Apt. no.
City, town, or	post o	ffice. If you have a foreign address, also compl	ete spaces below.		State	ZIP	code
-							
Foreign countr	y nam	e Foreign	province/state/county		Foreign pos	stal code	
Dinital Asset	e At a	ny time during 2022, did you: (a) receive (as a a	reward award or navm	ent for property or se	rvices): or (h	n) soll ave	hange gift o
angitui Asset		rwise dispose of a digital asset (or a financial i				(11)	Yes
Dependent		•	(2) Dependent's		(4) Check	the box if o	ualifies for (see)
see instructions): 	(1) First name Last name	identifying number	(3) Relationship to yo	Child to	ax credit	Credit for oth dependent
If more than fou							
dependents, se	е —					1	
instructions and check here	-						
Income	1a	Total amount from Form(s) W-2, box 1 (see in	nstructions)			1a	
Effectively	b	Household employee wages not reported on	Form(s) W-2			1b	
Connected	C	Tip income not reported on line 1a (see instru	uctions)			1c	
With U.S.	d	Medicaid waiver payments not reported on F				1d	
Trade or	е	Taxable dependent care benefits from Form				1e	
Business	f	Employer-provided adoption benefits from Form 8919, line 6				1f	
Attach	g h	Other earned income (see instructions)				1g 1h	
Form(s) W-2, 1042-S,	i	Reserved for future use		1i			
SSA-1042-S,	j	Reserved for future use				1j	
RRB-1042-S, and 8288-A	k	Total income exempt by a treaty from Schedu	ule OI (Form 1040-NR), i	tem L,			
here. Also attach		line 1(e)		1k		1.	
Form(s)		Add lines 1a through 1h	h Tay	able interest		1z 2b	
1099-R if tax was		Qualified dividends 3a		linary dividends		3b	
withheld.	4a	IRA distributions 4a		able amount		4b	
f you did not	5a	Pensions and annuities 5a	b Tax	able amount		5b	
get a Form W-2, see	6	Reserved for future use				6	
instructions.	7	Capital gain or (loss). Attach Schedule D (For			_	7	
	8	Other income from Schedule 1 (Form 1040), I Add lines 1z, 2b, 3b, 4b, 5b, 7, and 8. This is				9	
	10	Add lines 12, 25, 35, 45, 35, 7, and 6. This is Adjustments to income:	your total effectively c	onnected income .		9	
	а	From Schedule 1 (Form 1040), line 26		10a			
	b	Reserved for future use					
	C	Reserved for future use		10c			
	d	Enter the amount from line 10a. These are yo				10d	
	11	Subtract line 10d from line 9. This is your adj				11	
	12	Itemized deductions (from Schedule A (For deduction (see instructions)				12	
	13a			1 1			
		Exemptions for estates and trusts only (see in					
		Add lines 13a and 13b				13c	
	14	Add lines 12 and 13c				14	
	15	Subtract line 14 from line 11. If zero or less, e	enter -0 This is your tax	xable income		15	

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
1	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

Form 1040-NR	(2022)							Pag
Tax and	16	Tax (see instructions). Check if any from Forr	m(s): 1 🔲 88	14 2 497	2 3 🗌 _		16	
Credits	17	Amount from Schedule 2 (Form 1040), line	3	* * * * *	12 R 26 E		17	
	18	Add lines 16 and 17	10 8000 01 01	* * * * *			18	
	19	Child tax credit or credit for other dependen	nts from Schedu	le 8812 (Form 10	10)		19	
	20	Amount from Schedule 3 (Form 1040), line	8			2 B B	20	
	21	Add lines 19 and 20	10 0 3 14 14	11111	4 4 4 4	222	21	
	22	Subtract line 21 from line 18. If zero or less,	, enter -0	4 8 8 8 8		8 88 87	22	
	23a	Tax on income not effectively connected will Schedule NEC (Form 1040-NR), line 15			23a			
	b	Other taxes, including self-employment tax line 21	, from Schedule	2 (Form 1040),	23b			
	c	Transportation tax (see instructions)			23c			
	d	Add lines 23a through 23c			2 4 4 4	25 25 26 20	23d	
		Add lines 22 and 23d. This is your total tax		11111	9 4 4 4	2 2 2 2	24	
Payments	25	Federal income tax withheld from:						
		Form(s) W-2			25a			
	b	Form(s) 1099			25b			
	C	Other forms (see instructions)	#10.#3.0# 1# 1#		25c			
	ď	Add lines 25a through 25c	10 10 10 11 11		21 22 22 23		25d	
	18 e	Form(s) 8805					25e	
	f [Form(s) 8288-A					25f	
	y g	Form(s) 1042-S					25g	
2	26	2022 estimated tax payments and amount a					26	
_	27	Reserved for future use		***	27			
	28	Additional child tax credit from Schedule 88	812 (Form 1040)	***	28	$\overline{}$		
	29	Credit for amount paid with Form 1040-C	\$3.25.03 Rt R		29	_		
	30	Reserved for future use		##8#8	30			
	31	Amount from Schedule 3 (Form 1040), line			31			
2	32	Add lines 28, 29, and 31. These are your to			ble credits .	Zi Zi Zi	32	
D-6	2 34	Add lines 25d, 25e, 25f, 25g, 26, and 32. The line 33 is more than line 24, subtract line 25.		- Particular and the second	t vou overneid		33	
Refund 2	35a	Amount of line 34 you want refunded to yo	The state of the s				24	
Direct deposit?	100000		d. II FOIII 6000			Savings	21	
See instructions	a	Routing number Account number						
	e	If you want your refund check mailed to an enter it here.	address outside	the United State	s not shown or	page 1,		
6	36	Amount of line 34 you want applied to you	r 2023 estimate	d tay	36			
		Subtract line 33 from line 24. This is the am		U 10A	00			
Amount You Owe	7)	For details on how to pay, go to www.irs.go		see instructions .			37	
Tou Owo	38				38			
Third	Do yo	u want to allow another person to discuss th	A RESTRICTION OF THE PARTY OF T	THE RESERVE OF THE PARTY OF THE	tions. Y	es. Complet	te below.	No
Party Designee	Designame	n despitat en la comentación de la competita mental de la seciencia de la comencia de la comencia de la comenc D'UNITACIÓN	Phone no.		Perso	nal identifica er (PIN)		
		penalties of perjury, I declare that I have examined						
Cian		they are true, correct, and complete. Declaration of			d on all informati			-
Sign	Yours	ignature	Date	Your occupation			IRS sent you	
Here						(see in	ction PIN, er	iter it here
	Phone	0.00	Email address			(300 11	Total	
Doid			s signature		Date	PTIN	Chec	k if:
Paid								elf-employe
Preparer	Firm's	name				Phone no.		
Use Only		address				Firm's EIN		

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



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
	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。
34	・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

Attach to Form 1040-NR. Inactrometal Table Annual Research Business and Research Busine	orm '	DULE NEC 1040-NR)	Tax on Income Not Effectiv						37	18 No. 1545-0074
And there are amount of income under the appropriate rate of tax. See instructions. Nature of Income			-1900 th 2007 (2-0.476 0.446)						Att	achment 7R
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Add lines 1a through 12 in columns (a) through (d) 13 14 Multiply line 13 by rate of tax at top of each column 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										
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ther only the capital gains and case from property alea or (if necessary, attacm statement of descriptive details not shown below) 16 (a) Kind of property and description (if necessary, attacm statement of descriptive details not shown below) 16 (b) Date acquired min/del/yyyy (d) Sales price (d) Sal	180	THE WITH HOUSE IN CO.							10	
name from property sales or (if necessary, attach statement of descriptive details not shown below) If (it) is more than (it) authors, to other basis. If (it) is more than (it) authors	nter one	v the capital pains and	46 this Wind of accounts and description	V-10-1-155010	4	W	0.000 GEO. CO. F	0.0000000000000000000000000000000000000	MINE	AN CAR
usiness. Do not include a gain rioss on disposing of a U.S. mat roperty mismest; report these aims and losses on Schedule D form 1940. sport property sales or schange that are affectively connected with a U.S. trusimates 17 Add columns (f) and (g) of line 16	schange other the	on property sales or is that are from sources United States and not	(if necessary, attach statement of				(d) Sales price		If (e) is more than (d),	if (d) is more than (e), subtract (e) from (d).
rioss on disposing of a U.S. mat ropert these sins and tosses on Schedule D own 1040. aport property sales or schedule Contained that are affectively connected with a U.S. business 17 Add columns (f) and (g) of line 16					_					
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remediate affectively connected with a U.S. business 17 Add columns (f) and (g) of line 16					\rightarrow					
Add Columns (i) and (g) of the form	echange	is that are effectively						- 4		
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	n Schad	tale D (Form 1040).	17 Add columns (f) and (g) of line 16						K)	

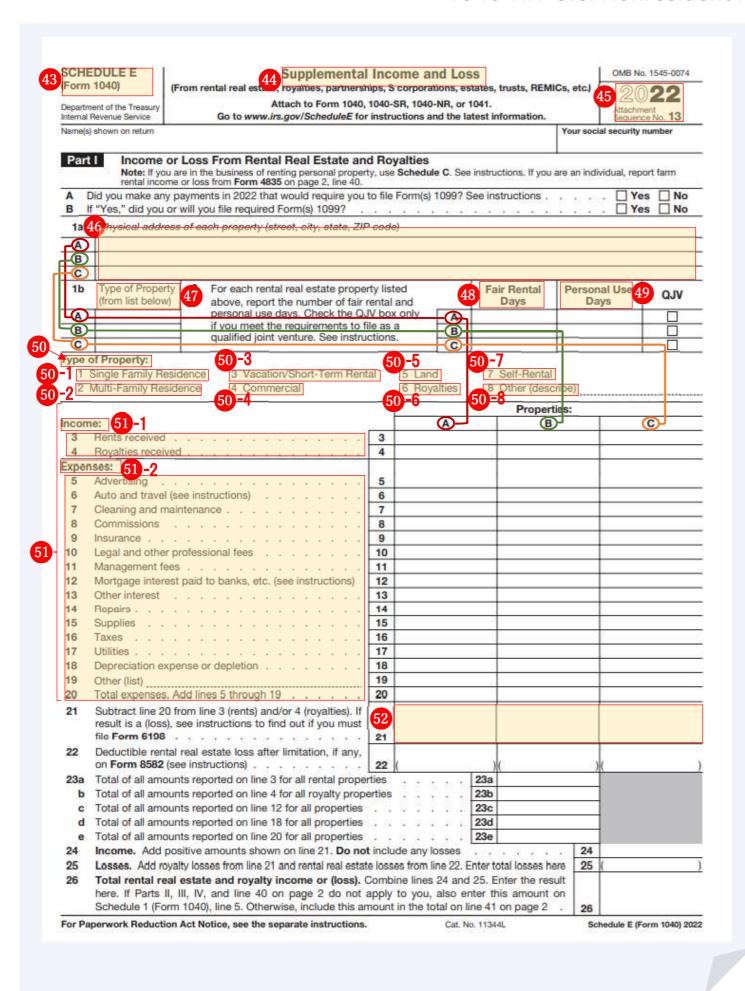
NO	・・・・・・・・・・・・・・・・・・・・・・・・・・・・・・・・・・・
35	申告書・別表番号
36	アメリカ事業に関連しない所得
37	申告年度
	配当、利息収入などある場合、こちらに記載されます。例えば、アメ
38	リカに証券口座があり Form 1042S を受け取った場合は、こちらのペ
	ージに記載する必要があります。



	nent of the Treasury Revenue Service	Go t		O40NR for instructions and Attach to Form 1040-NR. Answer all questions.	the latest information.	2022 Attachment Sequence No. 7C
ame s	hown on Form 1040-NR				Yo	ur identifying number
A	Of what country or c	ountries v	vere vou a citizen or n	national during the tay year')	
В	In what country did	vou claim	residence for tax pur	rposes during the tax year?	·	
С	Have you ever applie	ed to be a	green card holder (la	wful permanent resident) of	f the United States?	Yes No
D	Were you ever:					
2.				he United States?		Yes No
				ter 4, for expatriation rules		
E	If you had a visa on immigration status or	the last on the last of	day of the tax year, e	enter your visa type. If you	didn't have a visa, enter	your U.S.
F	Have you ever chang	gea your v	isa type (nonimmigra	nt status) or U.S. immigration	on status?	LYes LNo
	If you answered "Yes	s," indicat	e the date and nature	of the change:		
G	List all dates you ent	tered and	left the United States	during 2022. See instruction	ons.	
				D commute to work in the		
				item H		Mexico
	Date entered United		Date departed United mm/dd/yy	d States Da	ate entered United States	Date departed United States mm/dd/yy
	mm/dd/yy		mm/aa/yy		mm/dd/yy	mm/aa/yy
Н	Give number of days	(including	vacation, nonworkday	s, and partial days) you were	e present in the United Stat	tes during:
	2020		, 2021	, and 20)22	
I	Did you file a U.S. in	come tax	return for any prior ve	ear?		Yes No
	If "Yes," give the late	est year ar	nd form number you fi	iled:		
J	Are you filing a return					Yes No
				under the grantor trust rulerson?		
K	U.S. person, or recei	ive a contr	ribution from a U.S. p	erson?		Yes No
K	U.S. person, or receive total	ive a contr compens	ribution from a U.S. p ation of \$250,000 or	erson?		
	U.S. person, or received Jid you receive total If "Yes," did you use	ive a control compens an alterna	ribution from a U.S. p ation of \$250,000 or ative method to deten	erson?	npensation?	
	U.S. person, or receive total lf "Yes," did you use Income Exempt Fro	ive a control compens an alterna m Tax-If	ribution from a U.S. p action of \$250,000 or a active method to deter you are claiming ex	erson?	npensation?	
L	U.S. person, or receiped you receive total of "Yes," did you use Income Exempt Fro complete (1) through Enter the name of the	l compens an alterna m Tax—If n (3) below e country,	ribution from a U.S. p action of \$250,000 or a active method to determ you are claiming ex . See Pub. 901 for me the applicable tax trea	more during the tax year? . mine the source of this contemption from income tax ore information on tax treat aty article, the number of more	npensation?	Yes No Yes No Yes No Yes No treaty with a foreign country
L	U.S. person, or receiped you receive total of "Yes," did you use Income Exempt Fro complete (1) through Enter the name of the	l compens an alterna m Tax—If n (3) below e country,	ribution from a U.S. p action of \$250,000 or a active method to determ you are claiming ex . See Pub. 901 for me the applicable tax trea	erson?	npensation? under a U.S. income tax ies. onths in prior years you cla	Yes No Yes No Yes No Treaty with a foreign country when the treaty benefit, and the
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L	U.S. person, or receiped you receive total of "Yes," did you use Income Exempt Fro complete (1) through Enter the name of the	ive a control compens an alterna m Tax—If n (3) below e country, come in the	ribution from a U.S. p action of \$250,000 or a lative method to determ you are claiming ex v. See Pub. 901 for me the applicable tax treate the columns below. Atta	more during the tax year? mine the source of this con temption from income tax ore information on tax treat aty article, the number of me ach Form 8833 if required. S	under a U.S. income tax ies. onths in prior years you cla See instructions.	Yes No Yes No Yes No Treaty with a foreign country when the treaty benefit, and the
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1.	U.S. person, or receiped you receive total If "Yes," did you use Income Exempt Fro complete (1) through Enter the name of the amount of exempt in (e) Total. Enter this Were you subject to	ive a control compens of an alternation (3) below the country, come in the (a) Country amount of tax in a feet	ribution from a U.S. p sation of \$250,000 or p ative method to detend you are claiming ex see Pub. 901 for me the applicable tax treate the columns below. Attaintry	more during the tax year? mine the source of this contemption from income tax ore information on tax treat aty article, the number of mach Form 8833 if required. S (b) Tax treaty article	npensation? under a U.S. income tax ies. onths in prior years you classe instructions. (c) Number of months claimed in prior tax years	Yes No Yes No Yes No Treaty with a foreign country Income in current tax year Yes No Yes No
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1. 2. 3.	U.S. person, or receiped you receive total if "Yes," did you use Income Exempt Fro complete (1) through Enter the name of the amount of exempt in the income	amount on tax in a featy benefit py of the (2)	ribution from a U.S. pation of \$250,000 or pative method to determ you are claiming exp. See Pub. 901 for me the applicable tax treate columns below. Attaintry In Form 1040-NR, line preign country on any its pursuant to a Comp	more during the tax year? mine the source of this contemption from income tax ore information on tax treat aty article, the number of mach Form 8833 if required. S (b) Tax treaty article	npensation? under a U.S. income tax ies. onths in prior years you classe instructions. (c) Number of months claimed in prior tax years tre else on line 1	Yes No Yes No Yes No Treaty with a foreign country with a foreign co
1. 1. 2. 3.	U.S. person, or receiped you receive total if "Yes," did you use Income Exempt Fro complete (1) through Enter the name of the amount of exempt in which were you subject to Are you claiming treat if "Yes," attach a collect the applicable	amount of tax in a featy of the Ce e box if:	ribution from a U.S. position of \$250,000 or ative method to detend you are claiming exp. See Pub. 901 for methe applicable tax treate columns below. Attaintry	more during the tax year? mine the source of this contemption from income tax ore information on tax treat aty article, the number of meach Form 8833 if required. S (b) Tax treaty article 1k. Do not enter it anywher of the income shown in 1(copetent Authority determinated determination letter to your	under a U.S. income tax ies. onths in prior years you classe instructions. (c) Number of months claimed in prior tax years tre else on line 1	Yes No Yes No Yes No Treaty with a foreign country Income in current tax year Yes No Yes No
2 3. M	(e) Total. Enter this Were you subject to Are you claiming treating the younge the confidence of the c	amount of tax in a feature of the Country, come in the Country, come in the Country of the Count	ribution from a U.S. prestion of \$250,000 or ative method to detend you are claiming expression. See Pub. 901 for more the applicable tax treate columns below. Attaintry In Form 1040-NR, line presign country on any its pursuant to a Competent Authority of aking an election to trunder section 871(d).	more during the tax year? mine the source of this contemption from income tax ore information on tax treat aty article, the number of meach Form 8833 if required. S (b) Tax treaty article 1k. Do not enter it anywher of the income shown in 1(copetent Authority determinated determination letter to your reat income from real propersee instructions.	under a U.S. income tax ies. onths in prior years you classe instructions. (c) Number of months claimed in prior tax years the else on line 1	Yes No Yes No Yes No Yes No Treaty with a foreign country imed the treaty benefit, and the (d) Amount of exempt income in current tax year Yes No Yes No

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言	己入ください。
42 -B	課税年度中の税務申告目	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-	-ンカード)を申請したことはありますか? □はい、□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? □はい、□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? □はい、□いいえ
	課税年度末時点で、アク	×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。
42 -E	アメリカビザを保有して	てない場合、「NOT PRESENT IN US - NO US IMMIGRATION STATUS」(アメ
	リカ非居住・ビザなしの	り意味)と記載されます。
42 -F	過去にアメリカビザの切	刃り替えをしたことがありますか? □はい、□いいえ
42 -	「はい」の場合は、ビナ	げの種類と切替日をご記入ください。
	課税年度中にアメリカに	こ入出国したすべての日付を記載してください。
42 -G	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年間のアメリカ流	帯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-	過去にアメリカ確定申告	告をしたことがありますか? □はい、□いいえ
- 1	「はい」の場合は、申告	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	していますか? □はい、□いいえ
42 -K	課税年度中にアメリカで	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。)





NO	- All All All All All All All All All Al
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 表現中 おまま
	専門家報酬
	管理委託費用
	融資支払利息
	その他利息 修繕費用
	消耗品費用 租税公課
	水道光熱費
	減価償却費用
	その他費用
	費用合計
52	収入から経費を引いた金額
	NOTE OF THE CONTRACTOR OF THE PROPERTY OF THE



met	s) shown on return. Do not enter name and soc	ial security number	Attachme f shown on other	r side.		T	Your socia	al security	number	
	y and the resident over the residence of the source	and a second right total	- Andrew Grit College	and the same of th			, our souli	scourty	- Zumader	
auti	on: The IRS compares amounts repo	orted on your ta	x return with	amounts show	vn on Sc	hedule(s) K-	1.			
art										_
	Note: If you report a loss, receive	e a distribution, d	ispose of stock	k, or receive a lo						
	the box in column (e) on line 28 a							ovity for w	which any	8
	amount is not at risk, you must o	meck the box in o	olumn (f) on lif	ne 28 and attach	Form 61	ed. See instru	ctions.			_
27	Are you reporting any loss not allo									
	passive activity (if that loss was no		Form 8582),	or unreimburs	ed partn	ership exper	nses? If			
	see instructions before completing	this section .							Yes 🔲	and the last of
28	(a) Name		(b) Enter P for partnership; S			Employer		heck if	(f) Checi any amou	
	X-300502-5		for S corporatio		identific	ation number		quired	not at ri	
A										
В							[
C					į.		1 [
D]		
	Passive Income and	d Loss		N	onpassi	ive Income a	and Los	s		
	(g) Passive loss allowed	(h) Passive income		passive loss allow		Section 179 exp			assive inco	
-	(attach Form 8682 if required)	from Schedule K-1	(se	s Schedule K-1)	ded	fuction from For	m 4562	from S	chedule K-	1
A			-		-					_
В	1									_
C										_
D										_
29a	Totals									
b	Totals									- 5
30	Add columns (h) and (k) of line 29a	los aleira		15 AUGUS A	(15) 15		30			
31	Add columns (g), (i), and (j) of line 2	29b					31	t)
			CHEST POLE		100					
32	Total partnership and S corporat		(loss). Comb	ine lines 30 an	d 31		32			
	the state of the s	tion income or		ine lines 30 an	d 31		The second second			=
Part	the state of the s	tion income or tates and Tru	sts	ine lines 30 an	d 31		32	(b) Em		=
Part 33	the state of the s	tion income or tates and Tru		ine lines 30 an	d 31	NAME OF	32		ployer on number	=
Part 33 A	the state of the s	tion income or tates and Tru	sts	ine lines 30 an	d 31	FOR 18 FOR	32			
Part 33	III Income or Loss From Est	tion income or tates and Tru (a) N	sts	ine lines 30 an			32	dentification	on number	= = =
Part 33 A	III Income or Loss From Est	tion income or tates and Tru (a) N	sts lame		No	onpassive In	32 come a	nd Loss	on number	<u> </u>
Part 33 A	III Income or Loss From Est	tion income or tates and Tru (a) N	sts			ion or loss	32 come a	nd Loss	on number	
33 A B	Passive Inco	tion income or tates and Tru (a) N	sts (amie		No (e) Deducti	ion or loss	32 come a	nd Loss	on number	
33 A B	Passive Inco	tion income or tates and Tru (a) N	sts (amie		No (e) Deducti	ion or loss	32 come a	nd Loss	on number	
A B	Passive Inco (c) Passive deduction or loss allowed (attach Form 8592 if required)	tion income or tates and Tru (a) N	sts (amie		No (e) Deducti	ion or loss	32 come a	nd Loss	on number	
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項目の説明



NO

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。



8582	55	Passive Activi	ty Loss Lin	nitatio	ns		ON	MB No. 1545-1006
UJUL		24450 CASAC	arate instructions.					2 022
ertment of the Treasury			1040, 1040-SR, or				56	achment
nal Revenue Service	Go to w	ww.irs.gov/Form8582 fo	r instructions and	the latest	informati			quence No. 858
e(s) shown on return						Iden	tidying nu	mber
2022 Pa	ssive Activity L	.oss				_		٦
Caution	Complete Parts I	V and V before comple	eting Part I.					
		re Participation (For the instructions)		tive partic	ipation, s	ee Special		
a Activities with n	et income (enter ti	he amount from Part IV	(, column (a)) .	2 2 To	1a			
b Activities with n	et loss (enter the a	amount from Part IV, co	olumn (b))		1b (1	
		er the amount from Pa			1c (- 1		
d Combine lines 1	a, 1b, and 1c .		1 82 1 8	2 6 8		19 592	1d	
Other Passive Acti								
Activities with ne	et income (enter th	ne amount from Part V,	, column (a))	1	2a			
Activities with n	et loss (enter the a	amount from Part V, co	lumn (b))		2b (1		
Prior years' una	llowed losses (enti-	er the amount from Par	rt V, column (c))	L	2c (1		
Combine lines 2	a, 2b, and 2c .						2d	
all losses are al		ine is zero or more, sto any prior year unallowers s normally used	the state of the s		A CONTRACTOR OF THE PARTY OF TH		3	
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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
	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。
57	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。

		Curren	t year		Prior y	ears	Overa	Il gain or loss	
	Name of activity	(a) Net income (line 2a)	(b) Net loss (line 2b)		(c) Unallowed loss (line 2c)		(d) Gain	(e) Loss	
								į.	
otal. Enter	on Part I, lines 2a, 2b, and 2c Use This Part if an Amou	int is Shown on P	art II	ine 9 S	See instru	tions			
	Use This Part if all Alliot	Form or schedule	art II, I	ane o. c	966 1131140	700113.			
	Name of activity	and line number to be reported on (see instructions)	(4) 1 444		(b) Ratio		(c) Special allowance		
otal .					1.0	0			
Part VII	Allocation of Unallowed	Losses, See instru	ctions	-		-			
	Name of activity	Form or sche and line num to be reporte (see instructi	ber d on	(a)	Loss	0	o) Ratio	(c) Unallowed loss	
			\Rightarrow						
			£2				1.00		
Part VIII	Allowed Losses. See inst		-			-			
	Name of activity	Form or sche and line num to be reporte (see instructi	ber d on	(a)	Loss (b)		allowed loss	(c) Allowed loss	
			\Rightarrow					1	
otal .			40					_	
								Form 8582 (2022	

項目の説明



NO

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。



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	1				
c Subtract line 1b from line 1a. If zero	or less, enter -0-				

項目の説明



NO

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。



(Including Information on List Attach to your tax retu nternal Revenue Service Go to www.irs.gov/Form4562 for instructions a					62	20 22 Attachment Sequence No. 179	
ime(s) shown on return		Business or activity to v	which this form relates		Identifying number		
Part Election T	o Expense Certain Prope	rty Under Section	179		_		
	u have any listed property,						
	t (see instructions)			* ** * ***	2		
	tal cost of section 179 property placed in service (see instructions)						
					3		
	ation. Subtract line 3 from line				-		
	or tax year. Subtract line 4 structions			-, ir marned niing	5		
	Description of property		iness use only)	(c) Elected cost			
7 Valudament F			1.				
	inter the amount from line 29 of section 179 property. Add		and the second second		8		
	on. Enter the smaller of line 5		(c), lines o and /		9		
	lowed deduction from line 13		562	8 276 8 276	10		
	mitation. Enter the smaller of bu				11		
	nse deduction. Add lines 9 an				12		
NAME AND ADDRESS OF THE PARTY O	lowed deduction to 2023. Add	Advantage of the control of the cont	CONTRACTOR AND ADDRESS OF THE PARTY OF THE P	3			
the belowing to the property of the property o	or Part III below for listed pro	the property of the contract o	the last second				
	epreciation Allowance and		1		. See	instructions.)	
	tion allowance for qualified part. See instructions	property (other than	listed property)	placed in service	14		
dunna the tax ves							
	a anation 100(0(t) alastica		1818		_		
15 Property subject t	to section 168(f)(1) election .				15		
15 Property subject to 16 Other depreciation	n (including ACRS)				_		
15 Property subject to 16 Other depreciation	200				15		
15 Property subject to 16 Other depreciation MACRS D	n (including ACRS)	listed property. Se Section A	ee instructions.)		15		
15 Property subject to 16 Other depreciation art III MACRS D	epreciation (Don't include ns for assets placed in service to group any assets placed	listed property. Se Section A in tax years beginni	ng before 2022 .		15 16		
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15 Property subject to Communicate III MACRS D 17 MACRS deduction 18 If you are electing asset accounts, a Section (a) Classification of property b 5-year property c 7-year property d 10-year property d 10-year property f 20-year property g 25-year property g 25-year property h Residential rental property i Nonresidential repringerty Section C	n (including ACRS) epreciation (Don't include ns for assets placed in service g to group any assets placed heck here B—Assets Placed in Service (b) Month and year placed in service (c) Basis for dep (business linvest anly—see instr	Section A e in tax years beginni in service during th e During 2022 Tax Y preciation ment use uctions 25 yrs 27.5 yrs 27.5 yrs 29 yrs	mg before 2022 . e tax year into on ear Using the Ge (e) Convention MM MM MM MM MM MM	e or more general eneral Depreciation (f) Method S/L S/L S/L S/L S/L S/L	15 16 17 Syste (g) De	epreciation deduction	
15 Property subject to Communicate III MACRS D 17 MACRS deduction 18 If you are electing asset accounts, a Section (a) Classification of property b 5-year property c 7-year property d 10-year property d 10-year property f 20-year property g 25-year property g 25-year property h Residential rental property i Nonresidential repringerty Section C	n (including ACRS) epreciation (Don't include ns for assets placed in service g to group any assets placed heck here B—Assets Placed in Service (b) Month and year placed in service (c) Basis for dep (business linvest anly—see instr	listed property. Se Section A e in tax years beginni in service during the e During 2022 Tax Y preciation iment use uctions 25 yrs 27.5 yrs 27.5 yrs 27.5 yrs 27.5 yrs 12 yrs 12 yrs	mg before 2022 . e tax year into on ear Using the Ge (e) Convention MM MM MM MM MM MM	e or more general eneral Depreciation (f) Method 5/L 5/L 5/L 5/L 5/L 5/L mative Depreciation	15 16 17 Syste (g) De	epreciation deduction	
15 Property subject to Other depreciation and III MACRS D 17 MACRS deduction 18 If you are electing asset accounts, or Section (a) Classification of property be 3-year property c 7-year property d 10-year property e 15-year property f 20-year property g 25-year property g 25-year property i Nonresidential rental property i Nonresidential rental property Section C 20a Class life b 12-year c 30-year	n (including ACRS) epreciation (Don't include ns for assets placed in service g to group any assets placed heck here B—Assets Placed in Service (b) Month and year placed in service (c) Basis for dep (business linvest anly—see instr	listed property. Section A section A in tax years beginning in service during the e During 2022 Tax Years (d) Recovery period (d) Recovery period (e) Property (e	mg before 2022 . e tax year into on	e or more general control Depreciation (f) Method 5/L 5/L 5/L 5/L 5/L 5/L 5/L 5/L 5/L 5/	15 16 17 Syste (g) De	epreciation deduction	
15 Property subject to Other depreciation of Other depreciation of Other depreciation of MACRS D. 17 MACRS deduction of MACRS d	epreciation (Don't include ns for assets placed in service g to group any assets placed heck here B—Assets Placed in Service (b) Month and year placed in service (c) Basis for des fousiness/invest only—see instruction	listed property. Se Section A e in tax years beginni in service during the e During 2022 Tax Y preciation iment use uctions 25 yrs 27.5 yrs 27.5 yrs 27.5 yrs 27.5 yrs 12 yrs 12 yrs	mg before 2022 . e tax year into on	e or more general eneral Depreciation (f) Method 5/L 5/L 5/L 5/L 5/L 5/L 5/L 5/L 5/L 5/	15 16 17 Syste (g) De	epreciation deduction	
15 Property subject to Other depreciation of Other depreciation of Other depreciation of MACRS D 17 MACRS deduction of MACRS deduction of Macro depreciation of Property of 10 Section of Property of 10 Section of	n (including ACRS) epreciation (Don't include ns for assets placed in service g to group any assets placed heck here B—Assets Placed in Service (b) Month and year placed in service (c) Basis for dep (business/invest anly—see eath	listed property. Section A section A in tax years beginning in service during the e During 2022 Tax Years (d) Recovery period (d) Recovery period (e) Property (e	mg before 2022 . e tax year into on	e or more general control Depreciation (f) Method 5/L 5/L 5/L 5/L 5/L 5/L 5/L 5/L 5/L 5/	15 16 17 17 17 (g) De	epreciation deduction	
15 Property subject to Other depreciation Part III MACRS D 17 MACRS deduction 18 If you are electing asset accounts, or Section (a) Classification of property b 5-year property c 7-year property c 10-year property c 15-year property g 25-year property g 25-year property h Residential rental property i Nonresidential rental property Section C 20a Class life b 12-year c 30-year d 40-year 21 Listed property. E	n (including ACRS) epreciation (Don't include ns for assets placed in service g to group any assets placed heck here B—Assets Placed in Service (b) Month and year placed in service (c) Basis for dep (business/invest anly—see estr	Section A e in tax years beginni in service during th e During 2022 Tax Y menti use period 25 yrs 27.5 yrs 27.5 yrs 27.5 yrs 27.5 yrs 39 yrs During 2022 Tax Ye 12 yrs 30 yrs 40 yrs	mg before 2022 . e tax year into on fear Using the Ge (e) Convention MM MM MM MM MM MM MM MM MM	special depreciation (f) Method 5/L 5/L 5/L 5/L 5/L 5/L 5/L 5/L 5/L 5/	15 16 17 Syste (g) De	epreciation deduction	
15 Property subject to 16 Other depreciation of the MACRS D 17 MACRS deduction of MACRS D 18 If you are electing asset accounts, or Section of Section of Property of 10 Section of 10	n (including ACRS) epreciation (Don't include ns for assets placed in service g to group any assets placed heck here B—Assets Placed in Service (b) Month and year placed in service (c) Basis for dep (business/invest anly—see eath	Section A e in tax years beginni in service during the e During 2022 Tax Ye 25 yrs 27.5 yrs 27.5 yrs 27.5 yrs 27.5 yrs 27.5 yrs 39 yrs During 2022 Tax Ye 12 yrs 30 yrs 40 yrs	mg before 2022 . e tax year into on fear Using the Ge (e) Convention MM MM MM MM MM MM MM MM MM	special properties of the prop	15 16 17 17 17 (g) De	epreciation deduction	

NO	項目の説明
60	申告書・別表番号
61	減価償却
62	申告年度
2	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
63	半にございます。



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d	Listed Property (Include entertainment, recreation				other	vehic	es, cert	ain air	craft, a	and pro	operty	used t	or	
	Note: For any vehicle for wh									ase exp	oense, o	comple	te only	24a,
_	24b, columns (a) through (c) Section A—Depreciation and							• • •		for nas	connor	automo	nhilae 1	
48	Do you have evidence to support the bo												Yes	No
	(a) (b) (c)				(e)		(f)	$\overline{}$	(g)		(h)		(i)	
	e of property (list vehicles first) Date placed investment use percentage	Cost or o	ther basi		for depres ness/inves use only)	tment	Period		vention		duction	Ek	cost	ion 179
5	Special depreciation allowance for							_						
3	the tax year and used more than Property used more than 50% in a					e. 5ee	instructi	ons .	25					
_	%	_	COSIII	1	,			Т						
	%													
	%													
7	Property used 50% or less in a qu		siness	use:				le n				_		
_	96			+		\rightarrow		S/L -				-11		
_	96			+		\rightarrow		S/L -				-111		
3	Add amounts in column (h), lines 2	1	h 27. E	nter he	re and d	on line	21, page		28			-111		
	Add amounts in column (i), line 26											29		
							e of Veh							
	plete this section for vehicles used by													vehicle
C	our employees, first answer the questi	ons in Sec	ction C	to see if	you me	et an e	xception	to com	pleting	this sec	tion for	those ve		
)	Total business/investment miles drive the year (don't include commuting mi	_		a) icle 1	Vehi	o) cle 2	Vehic			d) cle 4		o) cle 5	Vehi) cle 6
ı	Total commuting miles driven during	the year												
2	Total other personal (noncommiles driven	muting)												
3	Total miles driven during the ye lines 30 through 32													
4	Was the vehicle available for personal		Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
_	use during off-duty hours?			-		_	\vdash					_		
	Was the vehicle used primarily by than 5% owner or related person?	?												
5	Is another vehicle available for perso		Emple	140 000 144	ha Dra	ride V	abialaa (ar Ha	bu Th	air Em	-1			
	Section C – Ques wer these questions to determine if e than 5% owners or related person	you mee	t an ex	ception					_		_		who are	en't
_	Do you maintain a written policy				s all pe	rsonal	use of v	ehicles	s, includ	ding co	mmutir	g, by	Yes	No
	your employees?													
	employees? See the instructions													
	Do you treat all use of vehicles by													
	Do you provide more than five we use of the vehicles, and retain the	informati	on rec	eived?										
1	Do you meet the requirements cor													
ar	Note: If your answer to 37, 38, 39 t VI Amortization	9, 40, or 4	11 is "Y	es," do	n't com	plete S	Section E	for the	e cover	ed vehi	cles.			_
	(a) Description of costs	(b) late amortiza begins	ation	Amor	(c) rtizable an	nount	Co	(d) de secti	on	Amortiza period percent	or	Amortiza	(f) ition for th	is year
	Amortization of costs that begins	during yo	ur 202	2 tax ye	ar (see	instruc	tions):		\Rightarrow					
2			- 1				1				- 1			
2			\rightarrow				-		$\overline{}$					
	Amortization of costs that began to	hefore vo	ur 202) tay un	ar						43			

NO 項目の説明



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。



	Date	Cost or	Business/	Section 179 Special		ur records.)			Rate or	***************************************
Description of Property	Placed in Service	Other Basis	Investment Use %	Allowance, and Other Basis	Depreciation Prior Years	Basis for Depreciation	Method/ Convention	Recovery Period	Table %	Depreciation Deduction
65	66	-67	68	Recessions 69	70	71	72	73	74	75
					10					
								- 1		
	+		-				-			
					1			=		
							1			
				-						
			_				_			

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