

③

経費計	400,000	$1,050,000 - 650,000 = 400,000$
事業所得	640,000	$970,000 - 330,000 = 640,000$
雑所得	274,000	$350,000 - 76,000 = 274,000$

1/3 46 60
 180 30 180
 360 20 540
 660 10 1200
 1000 - 2200

総所得額 1,314,000 $400,000 + 640,000 + 274,000 = 1,314,000$

社会保険料控除	327,000	
生計維持料控除	26,500	$38,000 \times \frac{1}{2} + \frac{7,500}{2} = 26,500$
基礎控除	330,000	
計	683,500	

課税 630,000 $1,314,000 - 683,500 = 630,500$

1. 均 1,500, 3000

2. 均 630,000 $\times \begin{cases} 4\% = 25,200 \\ 6\% = 37,800 \end{cases}$

均定

$50,000 < 630,000$
 $50,000 \times \begin{cases} 2\% = 1,000 \\ 3\% = 1,500 \end{cases}$

$\begin{cases} 25,200 \\ 37,800 \end{cases}$

3. $142 = \begin{cases} 25,700 \\ 39,800 \end{cases}$ 計 65,500

甲の元

I 経費計 4,068,000 $5,760,000 - (5,760,000 \times 0.2 + 540,000) = 4,068,000$
 - 均所得 130,000 $630,000 - 500,000 = 130,000$

II 雑所得控除 4,133,000 $4,068,000 + 130,000 \times \frac{1}{2} = 4,133,000$

II

社会へ	433,500	
生命へ	21,000	(1) $30,000 \times \frac{1}{2} + 6,000 = 21,000$
医療へ	68,000	
配偶者	330,000	
基礎控除	264,000	
均定	330,000	
計	1,442,500	

IV 床価 $4,133,000 - 1,442,600 = 2,690,000$

2,690,000

✓ 新築増価

1. 増 1,500, 3000

2. 所

課税 $2,690,000 \times \begin{cases} 4\% = 107,600 \\ 6\% = 161,400 \end{cases}$

減価

$50,000 + 50,000 + 10,000 - (2,690,000 - 2,000,000)$

< 0

$\therefore 50,000 \times \begin{cases} 2\% = 1,000 \\ 1\% = 500 \end{cases}$

$\begin{cases} 106,600 \\ 159,900 \end{cases}$

3. $\begin{cases} 108,100 \\ 163,400 \end{cases} \quad 271,500$

4歳の子供

課税額 $0 \leq 1,250,000$ ∴ 非課税 (2点)

甲の長男の妻

課税期間現在住所あり ∴ 納税義務あり (2点)

甲の長女 ⁽¹⁾ 課税額 $522,200 \leq 1,250,000$ ∴ 非課税

(2) $635,200 - 113,000 = 522,200$

- (1) 配偶者控除あり
- (2) 非課税控除あり (12%) 非課税
- 定期預金の利息は、

(3) $635,200 - 113,000 = 522,200$

甲の妻

I 課税額 $1,180,000$ $2,380,000 - 1,200,000 = 1,180,000$

(2) $500,000 + 1,180,000 \times 0.25 = 790,000 < 1,200,000$

課税額

課税 $250,000$

分租

(造成・取得) $23,500,000$

分租 $19,000,000$

課税額

結果① 課税額 現在30万円以下の課税控除はなしと計算

② 課税額 $1,100,000 - (200,000 + 150,000) = 750,000$

$750,000 - 500,000 = 250,000$

結果(i) $38,000,000 - (37,000,000 + 500,000) = 23,500,000$ (造成・取得)

結果① h $29,000,000 - (15,000,000 + 200,000) = 13,800,000$

② j $40,000,000 - (27,000,000 + 1,000,000) = 12,000,000$

③ (1) + (2) = 19,800,000

II

給与等 ~ 1,305,000
 分~経 23,500,000
 分~経 19,800,000

 計 44,605,000

$$1,180,000 + 250,000 \times \frac{1}{2} = 1,305,000$$

III

社会~ 960,000
 其他 330,000

 計 1,290,000

IV

課税 15,000
 分経 8,500,000
 分経 19,800,000

$$1,305,000 - 1,290,000 = 15,000$$

$$23,500,000 - 15,000,000 = 8,500,000$$

V

1. 1,500, 3,500

2.

(1) 課税 15,000 × $\begin{cases} 4\% = 600 \\ 6\% = 900 \end{cases}$

(2) 分経 8,500,000 × $\begin{cases} 2\% = 170,000 \\ 3\% = 255,000 \end{cases}$

(3) 分経 19,800,000 × $\begin{cases} 2\% = 396,000 \\ 3\% = 594,000 \end{cases}$

(4) 調整

$$15,000 < 50,000 \therefore 15,000 \times \begin{cases} 4\% = 600 \\ 3\% = 450 \end{cases}$$

(5) (1) + (2) + (3) + (4) = $\begin{matrix} 566,300 \\ 849,450 \end{matrix}$

3. 1 + 2 = $\left. \begin{matrix} 567,800 \\ 852,900 \end{matrix} \right\} 1,420,700$

甲の受の天

課税期日現在住所の納税義務者 2点

甲
I

給与 ~ 8,850,000

$$6,480,000 + 4,470,000 - 2,200,000 = 8,850,000$$

配当 ~

$$(i) 6,500,000 + 4,570,000 = 11,070,000 > 10,000,000 \therefore 2,200,000$$

株金 340,000
甲株金 330,000

$$260,000 + 80,000 = 340,000$$

$$(i) 330,000 \times 5\% = 16,600$$

II

給与 9,190,000

$$8,850,000 + 340,000 = 9,190,000$$

土地取得代
配当所有金 330,000

計 9,520,000

III

役員工 ~ 0

$$48,000 - 100,000 \leq 0$$

役員福利金 1,267,300

$$1,500,000 \times 5\% > 100,000 \therefore 100,000$$

生命 ~ 56,000

$$(1) 68,000 > 56,000 \therefore 28,000$$

$$(2) 58,000 > 56,000 \therefore 28,000$$

$$(3) (1) + (2) = 56,000$$

地震 ~ 25,000

$$(1) 14,000 \times \frac{1}{2} + 2,000 = 9,500$$

$$(2) 47,000 \times \frac{1}{2} = 23,500$$

$$(3) (1) + (2) = 33,000 < 25,000$$

基礎 330,000

計 1,678,300

IV

配当 ~ 7,511,000

$$9,190,000 - 1,678,300 = 7,511,000$$

基礎 330,000

V 納付

1. 1/500, 3,500

$$2. (1) 配当 7,511,000 \times \begin{cases} 6\% = 450,660 \\ 3\% = 225,330 \end{cases}$$

$$(2) 基礎 330,000 \times \begin{cases} 2\% = 6,600 \\ 3\% = 9,900 \end{cases}$$

(3) 配当

$$50,000 - (7,511,000 - 2,000,000) < 0$$

$$\therefore 50,000 \times \begin{cases} 2\% = 1,000 \\ 3\% = 1,500 \end{cases}$$

$$(4) 配当 7,511,000 \times \begin{cases} 1.2\% = 90,132 \\ 1.6\% = 120,176 \end{cases}$$

$$(5) 基礎 1,678,300 \times \begin{cases} \frac{2}{5} = 6,713 \\ \frac{3}{5} = 10,069 \end{cases}$$

$$(6) (1) + (2) - (3) - (4) - (5) = 295,360 + 443,720$$

$$3 \left\{ \begin{array}{l} 296,200 \\ 447,200 \end{array} \right\} \quad 744,000$$