

# 償却資産の申告が必要です！

償却資産をお持ちの方は申告義務があります。



Q. 償却資産とは？

A. 土地・家屋以外の事業用資産（構築物・機械・器具及び備品等）です。土地や家屋と同じように固定資産税が課税されます。







Q. 申告は必要？

A. 毎年1月1日現在、さいたま市内に所有する事業用資産について、その年の1月末日までにさいたま市へ申告いただく必要があります。（地方税法第383条）  
※税務署への確定申告とは異なりますのでご注意ください。



Q. 対象資産は？

A. 具体的な資産例については以下の通りです。

| 資産の種類    | 申告対象となる主な償却資産   |
|----------|---|
| 構築物      | <p>屋上看板等広告設備、受変電設備、屋外電気設備、屋外ガス設備、駐車場等の設備（アスファルト舗装・砂利・白線・タイヤ止め等）、屋外給排水設備、植栽 など</p> <p>【テナントの方の場合に申告対象となるもの】</p> <p>内装（床・内壁）、外装、造作、建具、電気設備、衛生設備、屋内ガス設備、屋内給排水設備、屋内電気設備、冷暖房空調設備、換気設備 など</p>   |
| 工具・器具・備品 | <p>接客用の家具及び備品、自動販売機、厨房設備、冷蔵庫、冷凍庫、カラオケ機器、放送設備、消毒殺菌器、看板、室内装飾品、ルームエアコン、パソコン（タブレット端末）、テレビ、レジスター、金庫 など</p> <div style="display: flex; justify-content: space-around; align-items: center;">     </div> |

提出書類については裏面をご覧ください。



## 申告方法

**「申告の手引」 P.15～P.18** をご参照のうえ、

① 償却資産申告書（償却資産課税台帳）と② 種類別明細書（増加資産・全資産用）を記入し、ご提出をお願いいたします。（問い合わせにご対応いただく方の電話番号を忘れずにご記入ください。）

郵送、窓口または電子申告（eLTAX）でご提出いただけます。

※eLTAXについての詳細は「申告の手引」最終面をご覧ください。

| <p>令和 7 年 3 月 31 日</p> <p>償却資産申告書（償却資産課税台帳）</p> <p>所有者コード 03-01001234567</p> <p>住所 さいたま市浦和区常盤6丁目4番21号</p> <p>電話 048-829-1111</p> <p>令和 5 年 4 月</p> <p>埼玉 花子</p> |         | <p>令和 6 年度</p> <p>種類別明細書（増加資産・全資産用）</p> <p>所有者コード 03-01001234567</p> <p>所有者名 埼玉 花子</p> <table border="1"> <thead> <tr> <th>資産コード</th> <th>資産の名称等</th> <th>数</th> <th>取得年月</th> <th>取得価額</th> <th>償却率</th> <th>償却額</th> <th>課税標準額</th> <th>償却資産</th> <th>増加資産</th> </tr> </thead> <tbody> <tr> <td>01</td> <td>内装工事</td> <td>1</td> <td>15.5.4</td> <td>250000</td> <td>15</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>02</td> <td>外装工事</td> <td>1</td> <td>15.5.4</td> <td>100000</td> <td>15</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>03</td> <td>ボイラー</td> <td>1</td> <td>15.5.4</td> <td>100000</td> <td>15</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>04</td> <td>駐車場舗装工事</td> <td>1</td> <td>15.5.4</td> <td>120000</td> <td>15</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>05</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>06</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>07</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>08</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>09</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>10</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>11</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>12</td> <td>看板</td> <td>1</td> <td>15.5.5</td> <td>100000</td> <td>3</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>13</td> <td>エアコン</td> <td>1</td> <td>15.5.5</td> <td>100000</td> <td>6</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>14</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>15</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>16</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>17</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>18</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>19</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>20</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td colspan="4">小計</td> <td>14</td> <td></td> <td></td> <td>815000</td> <td></td> <td></td> </tr> </tbody> </table> |        | 資産コード  | 資産の名称等 | 数   | 取得年月   | 取得価額 | 償却率  | 償却額 | 課税標準額 | 償却資産 | 増加資産 | 01 | 内装工事 | 1 | 15.5.4 | 250000 | 15 |  |  |  |  | 02 | 外装工事 | 1 | 15.5.4 | 100000 | 15 |  |  |  |  | 03 | ボイラー | 1 | 15.5.4 | 100000 | 15 |  |  |  |  | 04 | 駐車場舗装工事 | 1 | 15.5.4 | 120000 | 15 |  |  |  |  | 05 |  |  |  |  |  |  |  |  |  | 06 |  |  |  |  |  |  |  |  |  | 07 |  |  |  |  |  |  |  |  |  | 08 |  |  |  |  |  |  |  |  |  | 09 |  |  |  |  |  |  |  |  |  | 10 |  |  |  |  |  |  |  |  |  | 11 |  |  |  |  |  |  |  |  |  | 12 | 看板 | 1 | 15.5.5 | 100000 | 3 |  |  |  |  | 13 | エアコン | 1 | 15.5.5 | 100000 | 6 |  |  |  |  | 14 |  |  |  |  |  |  |  |  |  | 15 |  |  |  |  |  |  |  |  |  | 16 |  |  |  |  |  |  |  |  |  | 17 |  |  |  |  |  |  |  |  |  | 18 |  |  |  |  |  |  |  |  |  | 19 |  |  |  |  |  |  |  |  |  | 20 |  |  |  |  |  |  |  |  |  | 小計 |  |  |  | 14 |  |  | 815000 |  |  |
|---|---------|--|--------|--------|--------|-----|--------|------|------|-----|-------|------|------|----|------|---|--------|--------|----|--|--|--|--|----|------|---|--------|--------|----|--|--|--|--|----|------|---|--------|--------|----|--|--|--|--|----|---------|---|--------|--------|----|--|--|--|--|----|--|--|--|--|--|--|--|--|--|----|--|--|--|--|--|--|--|--|--|----|--|--|--|--|--|--|--|--|--|----|--|--|--|--|--|--|--|--|--|----|--|--|--|--|--|--|--|--|--|----|--|--|--|--|--|--|--|--|--|----|--|--|--|--|--|--|--|--|--|----|----|---|--------|--------|---|--|--|--|--|----|------|---|--------|--------|---|--|--|--|--|----|--|--|--|--|--|--|--|--|--|----|--|--|--|--|--|--|--|--|--|----|--|--|--|--|--|--|--|--|--|----|--|--|--|--|--|--|--|--|--|----|--|--|--|--|--|--|--|--|--|----|--|--|--|--|--|--|--|--|--|----|--|--|--|--|--|--|--|--|--|----|--|--|--|----|--|--|--------|--|--|
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| 01  | 内装工事    | 1  | 15.5.4 | 250000 | 15     |     |        |      |      |     |       |      |      |    |      |   |        |        |    |  |  |  |  |    |      |   |        |        |    |  |  |  |  |    |      |   |        |        |    |  |  |  |  |    |         |   |        |        |    |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |    |   |        |        |   |  |  |  |  |    |      |   |        |        |   |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |    |  |  |        |  |  |
| 02  | 外装工事    | 1  | 15.5.4 | 100000 | 15     |     |        |      |      |     |       |      |      |    |      |   |        |        |    |  |  |  |  |    |      |   |        |        |    |  |  |  |  |    |      |   |        |        |    |  |  |  |  |    |         |   |        |        |    |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |    |   |        |        |   |  |  |  |  |    |      |   |        |        |   |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |    |  |  |        |  |  |
| 03  | ボイラー    | 1  | 15.5.4 | 100000 | 15     |     |        |      |      |     |       |      |      |    |      |   |        |        |    |  |  |  |  |    |      |   |        |        |    |  |  |  |  |    |      |   |        |        |    |  |  |  |  |    |         |   |        |        |    |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |    |   |        |        |   |  |  |  |  |    |      |   |        |        |   |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |    |  |  |        |  |  |
| 04  | 駐車場舗装工事 | 1  | 15.5.4 | 120000 | 15     |     |        |      |      |     |       |      |      |    |      |   |        |        |    |  |  |  |  |    |      |   |        |        |    |  |  |  |  |    |      |   |        |        |    |  |  |  |  |    |         |   |        |        |    |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |    |   |        |        |   |  |  |  |  |    |      |   |        |        |   |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |    |  |  |        |  |  |
| 05  |         |  |        |        |        |     |        |      |      |     |       |      |      |    |      |   |        |        |    |  |  |  |  |    |      |   |        |        |    |  |  |  |  |    |      |   |        |        |    |  |  |  |  |    |         |   |        |        |    |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |    |   |        |        |   |  |  |  |  |    |      |   |        |        |   |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |    |  |  |        |  |  |
| 06  |         |  |        |        |        |     |        |      |      |     |       |      |      |    |      |   |        |        |    |  |  |  |  |    |      |   |        |        |    |  |  |  |  |    |      |   |        |        |    |  |  |  |  |    |         |   |        |        |    |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |    |   |        |        |   |  |  |  |  |    |      |   |        |        |   |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |    |  |  |        |  |  |
| 07  |         |  |        |        |        |     |        |      |      |     |       |      |      |    |      |   |        |        |    |  |  |  |  |    |      |   |        |        |    |  |  |  |  |    |      |   |        |        |    |  |  |  |  |    |         |   |        |        |    |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |    |   |        |        |   |  |  |  |  |    |      |   |        |        |   |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |    |  |  |        |  |  |
| 08  |         |  |        |        |        |     |        |      |      |     |       |      |      |    |      |   |        |        |    |  |  |  |  |    |      |   |        |        |    |  |  |  |  |    |      |   |        |        |    |  |  |  |  |    |         |   |        |        |    |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |    |   |        |        |   |  |  |  |  |    |      |   |        |        |   |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |    |  |  |        |  |  |
| 09  |         |  |        |        |        |     |        |      |      |     |       |      |      |    |      |   |        |        |    |  |  |  |  |    |      |   |        |        |    |  |  |  |  |    |      |   |        |        |    |  |  |  |  |    |         |   |        |        |    |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |    |   |        |        |   |  |  |  |  |    |      |   |        |        |   |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |    |  |  |        |  |  |
| 10  |         |  |        |        |        |     |        |      |      |     |       |      |      |    |      |   |        |        |    |  |  |  |  |    |      |   |        |        |    |  |  |  |  |    |      |   |        |        |    |  |  |  |  |    |         |   |        |        |    |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |    |   |        |        |   |  |  |  |  |    |      |   |        |        |   |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |    |  |  |        |  |  |
| 11  |         |  |        |        |        |     |        |      |      |     |       |      |      |    |      |   |        |        |    |  |  |  |  |    |      |   |        |        |    |  |  |  |  |    |      |   |        |        |    |  |  |  |  |    |         |   |        |        |    |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |    |   |        |        |   |  |  |  |  |    |      |   |        |        |   |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |    |  |  |        |  |  |
| 12  | 看板      | 1  | 15.5.5 | 100000 | 3      |     |        |      |      |     |       |      |      |    |      |   |        |        |    |  |  |  |  |    |      |   |        |        |    |  |  |  |  |    |      |   |        |        |    |  |  |  |  |    |         |   |        |        |    |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |    |   |        |        |   |  |  |  |  |    |      |   |        |        |   |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |    |  |  |        |  |  |
| 13  | エアコン    | 1  | 15.5.5 | 100000 | 6      |     |        |      |      |     |       |      |      |    |      |   |        |        |    |  |  |  |  |    |      |   |        |        |    |  |  |  |  |    |      |   |        |        |    |  |  |  |  |    |         |   |        |        |    |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |    |   |        |        |   |  |  |  |  |    |      |   |        |        |   |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |    |  |  |        |  |  |
| 14  |         |  |        |        |        |     |        |      |      |     |       |      |      |    |      |   |        |        |    |  |  |  |  |    |      |   |        |        |    |  |  |  |  |    |      |   |        |        |    |  |  |  |  |    |         |   |        |        |    |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |    |   |        |        |   |  |  |  |  |    |      |   |        |        |   |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |    |  |  |        |  |  |
| 15  |         |  |        |        |        |     |        |      |      |     |       |      |      |    |      |   |        |        |    |  |  |  |  |    |      |   |        |        |    |  |  |  |  |    |      |   |        |        |    |  |  |  |  |    |         |   |        |        |    |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |    |   |        |        |   |  |  |  |  |    |      |   |        |        |   |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |    |  |  |        |  |  |
| 16  |         |  |        |        |        |     |        |      |      |     |       |      |      |    |      |   |        |        |    |  |  |  |  |    |      |   |        |        |    |  |  |  |  |    |      |   |        |        |    |  |  |  |  |    |         |   |        |        |    |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |    |   |        |        |   |  |  |  |  |    |      |   |        |        |   |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |    |  |  |        |  |  |
| 17  |         |  |        |        |        |     |        |      |      |     |       |      |      |    |      |   |        |        |    |  |  |  |  |    |      |   |        |        |    |  |  |  |  |    |      |   |        |        |    |  |  |  |  |    |         |   |        |        |    |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |    |   |        |        |   |  |  |  |  |    |      |   |        |        |   |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |    |  |  |        |  |  |
| 18  |         |  |        |        |        |     |        |      |      |     |       |      |      |    |      |   |        |        |    |  |  |  |  |    |      |   |        |        |    |  |  |  |  |    |      |   |        |        |    |  |  |  |  |    |         |   |        |        |    |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |    |   |        |        |   |  |  |  |  |    |      |   |        |        |   |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |    |  |  |        |  |  |
| 19  |         |  |        |        |        |     |        |      |      |     |       |      |      |    |      |   |        |        |    |  |  |  |  |    |      |   |        |        |    |  |  |  |  |    |      |   |        |        |    |  |  |  |  |    |         |   |        |        |    |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |    |   |        |        |   |  |  |  |  |    |      |   |        |        |   |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |    |  |  |        |  |  |
| 20  |         |  |        |        |        |     |        |      |      |     |       |      |      |    |      |   |        |        |    |  |  |  |  |    |      |   |        |        |    |  |  |  |  |    |      |   |        |        |    |  |  |  |  |    |         |   |        |        |    |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |    |   |        |        |   |  |  |  |  |    |      |   |        |        |   |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |    |  |  |        |  |  |
| 小計  |         |  |        | 14     |        |     | 815000 |      |      |     |       |      |      |    |      |   |        |        |    |  |  |  |  |    |      |   |        |        |    |  |  |  |  |    |      |   |        |        |    |  |  |  |  |    |         |   |        |        |    |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |    |   |        |        |   |  |  |  |  |    |      |   |        |        |   |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |  |  |  |  |  |  |    |  |  |  |    |  |  |        |  |  |

① 償却資産申告書（償却資産課税台帳）  
【第26号様式】

② 種類別明細書（増加資産・全資産用）  
【第26号様式別表1】

この欄は記入する必要はありません。

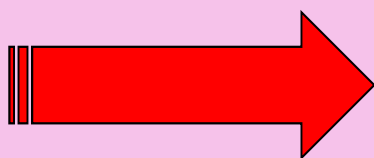
### ★リース資産について

通常の賃貸借契約によるリース資産については、所有者である賃貸人（リース会社）が申告する必要がありますので、賃借人は申告不要です。（詳細は「申告の手引」 P.7 をご覧ください。）

※償却資産をお持ちでない方に関しましては、① 償却資産申告書（償却資産課税台帳）の「17 備考（添付書類等） 3 該当資産なし⇒次年度以降の資産増加予定（有・無）」の欄を記入してご提出いただくか、下記お問い合わせ先までご連絡くださいますようお願いいたします。



## 問い合わせ先



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