

令和7年度 収支予算書（正味財産増減計算書内訳表ベース）

令和 7年 4月 1日から令和 8年 3月31日まで

公益財団法人日本税務研究センター

（単位：円）

科 目	公益目的事業会計					収益事業等会計			法人会計	予算額	前年度予算額	増 減	備 考
	公1事業	公2事業	公3事業	共通	計	収益事業	共益事業	計					
I 一般正味財産増減の部													
1. 経常増減の部													
(1) 経常収益													
基本財産運用益	0	0	0	35,020,000	35,020,000	0	0	0	15,010,000	50,030,000	46,565,000	3,465,000	
基本財産運用益振替額	0	0	0	35,020,000	35,020,000	0	0	0	15,010,000	50,030,000	46,565,000	3,465,000	
特定資産運用益	0	0	0	0	0	0	0	0	30,000	30,000	2,000	28,000	
特定資産運用益振替額	0	0	0	0	0	0	0	0	30,000	30,000	2,000	28,000	
事業収益	28,600,000	2,500,000	0	0	31,100,000	20,000	0	20,000	0	31,120,000	45,928,000	△ 14,808,000	
講座・セミナー収益	160,000	0	0	0	160,000	20,000	0	20,000	0	180,000	518,000	△ 338,000	
受講料収益	160,000	0	0	0	160,000	0	0	0	0	160,000	500,000	△ 340,000	
通信ゼミ収益	0	0	0	0	0	20,000	0	20,000	0	20,000	18,000	2,000	
広告料収益	20,240,000	0	0	0	20,240,000	0	0	0	0	20,240,000	19,910,000	330,000	
コピー収益	0	2,500,000	0	0	2,500,000	0	0	0	0	2,500,000	2,500,000	0	
書籍頒布収益	8,200,000		0	0	8,200,000	0	0	0	0	8,200,000	23,000,000	△ 14,800,000	
受取会費	0	0	0	55,250,000	55,250,000	0	0	0	23,680,000	78,930,000	78,438,000	492,000	
受取賛助会費	0	0	0	55,250,000	55,250,000	0	0	0	23,680,000	78,930,000	78,438,000	492,000	
受取寄附金	20,000,000	1,500,000	0	0	21,500,000	0	0	0	0	21,500,000	21,500,000	0	
受取寄附金	20,000,000	1,500,000	0	0	21,500,000	0	0	0	0	21,500,000	21,500,000	0	
受取寄附金	20,000,000		0	0	20,000,000	0	0	0	0	20,000,000	20,000,000	0	
図書現物寄附金	0	1,500,000	0	0	1,500,000	0	0	0	0	1,500,000	1,500,000	0	
受託金収益	0	0	22,000,000	0	22,000,000	16,570,000	0	16,570,000	0	38,570,000	35,390,000	3,180,000	
雑収益	50,000	0	0	0	50,000	1,320,000	0	1,320,000	30,000	1,400,000	1,368,000	32,000	
受取利息	0	0	0	0	0	0	0	0	30,000	30,000	1,000	29,000	
雑収益	50,000	0	0	0	50,000	1,320,000	0	1,320,000	0	1,370,000	1,367,000	3,000	
経常収益計	48,650,000	4,000,000	22,000,000	90,270,000	164,920,000	17,910,000	0	17,910,000	38,750,000	221,580,000	229,191,000	△ 7,611,000	
(2) 経常費用													
事業費	126,390,000	54,810,000	6,780,000	0	187,980,000	17,630,000	0	17,630,000	0	205,610,000	211,484,000	△ 5,874,000	
給与手当	29,100,000	13,990,000	1,390,000		44,480,000	2,780,000		2,780,000		47,260,000	50,383,000	△ 3,123,000	
退職給付費用	800,000	310,000	40,000		1,150,000	80,000		80,000		1,230,000	2,046,000	△ 816,000	
福利厚生費	6,090,000	2,320,000	290,000		8,700,000	580,000		580,000		9,280,000	13,063,000	△ 3,783,000	
報償費	36,980,000	0	0		36,980,000	4,800,000		4,800,000		41,780,000	43,088,000	△ 1,308,000	
旅費交通費	6,240,000	630,000	690,000		7,560,000	590,000		590,000		8,150,000	9,208,000	△ 1,058,000	
会議費	150,000	0	180,000		330,000	1,070,000		1,070,000		1,400,000	1,312,000	88,000	
印刷費	20,970,000	670,000	20,000		21,660,000	1,730,000		1,730,000		23,390,000	22,937,000	453,000	
消耗品費	320,000	460,000	50,000		830,000	40,000		40,000		870,000	860,000	10,000	
減価償却費	1,190,000	940,000	370,000		2,500,000	800,000		800,000		3,300,000	2,328,000	972,000	
通信費	4,430,000	290,000	1,140,000		5,860,000	170,000		170,000		6,030,000	6,195,000	△ 165,000	
建物借上料	4,880,000	16,500,000	450,000		21,830,000	300,000		300,000		22,130,000	21,357,000	773,000	
水道光熱費	1,840,000	7,270,000	160,000		9,270,000	140,000		140,000		9,410,000	8,328,000	1,082,000	
リース料	870,000	1,190,000	170,000		2,230,000	100,000		100,000		2,330,000	2,263,000	67,000	
渉外費	700,000	0	0		700,000	0		0		700,000	1,500,000	△ 800,000	
保険料	0	30,000	0		30,000	0		0		30,000	29,000	1,000	
保守料	790,000	1,470,000	240,000		2,500,000	210,000		210,000		2,710,000	2,689,000	21,000	
清掃料	230,000	960,000	30,000		1,220,000	20,000		20,000		1,240,000	1,037,000	203,000	
図書購入費	200,000	7,360,000	200,000		7,760,000	0		0		7,760,000	7,930,000	△ 170,000	
対外広報費	4,180,000	0	500,000		4,680,000	0		0		4,680,000	2,875,000	1,805,000	
国際交流費	1,060,000	0	0		1,060,000	0		0		1,060,000	1,150,000	△ 90,000	
租税公課	740,000	80,000	720,000		1,540,000	590,000		590,000		2,130,000	3,100,000	△ 970,000	
特退共掛金	790,000	300,000	40,000		1,130,000	80,000		80,000		1,210,000	1,734,000	△ 524,000	
修繕費	200,000	0	0		200,000	0		0		200,000	200,000	0	
業務委託費	2,390,000	0	0		2,390,000	3,510,000		3,510,000		5,900,000	4,300,000	1,600,000	
雑費	1,250,000	40,000	100,000		1,390,000	40,000		40,000		1,430,000	1,572,000	△ 142,000	

科 目	公益目的事業会計					収益事業等会計			法人会計	予算額	前年度予算額	増 減	備 考
	公1事業	公2事業	公3事業	共通	計	収益事業	共益事業	計					
管理費	0	0	0	0	0	0	0	0	41,790,000	41,790,000	39,305,000	2,485,000	
給与手当									11,090,000	11,090,000	9,841,000	1,249,000	
退職給付費用									310,000	310,000	361,000	△ 51,000	
福利厚生費									3,020,000	3,020,000	3,573,000	△ 553,000	
報償費									500,000	500,000	2,622,000	△ 2,122,000	
旅費交通費									8,370,000	8,370,000	9,418,000	△ 1,048,000	
会議費									1,040,000	1,040,000	924,000	116,000	
印刷費									1,340,000	1,340,000	1,300,000	40,000	
消耗品費									240,000	240,000	140,000	100,000	
減価償却費									2,370,000	2,370,000	1,923,000	447,000	
通信費									2,500,000	2,500,000	2,441,000	59,000	
建物借上料									1,870,000	1,870,000	1,620,000	250,000	
水道光熱費									710,000	710,000	631,000	79,000	
リース料									450,000	450,000	228,000	222,000	
渉外費									2,360,000	2,360,000	1,243,000	1,117,000	
保険料									40,000	40,000	31,000	9,000	
保守料									1,550,000	1,550,000	1,362,000	188,000	
清掃料									80,000	80,000	47,000	33,000	
図書購入費									30,000	30,000	30,000	0	
対外広報費									820,000	820,000	814,000	6,000	
租税公課									0	0	50,000	△ 50,000	
特退共掛金									300,000	300,000	306,000	△ 6,000	
業務委託費									2,400,000	2,400,000	0	2,400,000	
雑費									400,000	400,000	400,000	0	
経常費用計	126,390,000	54,810,000	6,780,000	0	187,980,000	17,630,000	0	17,630,000	41,790,000	247,400,000	250,789,000	△ 3,389,000	
評価損益等調整前当期経常増減	△ 77,740,000	△ 50,810,000	15,220,000	90,270,000	△ 23,060,000	280,000	0	280,000	△ 3,040,000	△ 25,820,000	△ 21,598,000	△ 4,222,000	
評価損益等計	0	0	0	0	0	0	0	0	0	0	0	0	
当期経常増減額	△ 77,740,000	△ 50,810,000	15,220,000	90,270,000	△ 23,060,000	280,000	0	280,000	△ 3,040,000	△ 25,820,000	△ 21,598,000	△ 4,222,000	
2. 経常外増減の部													
(1) 経常外収益													
経常外収益計	0	0	0	0	0	0	0	0	0	0	0	0	
(2) 経常外費用													
経常外費用計	0	0	0	0	0	0	0	0	0	0	0	0	
当期経常外増減額	0	0	0	0	0	0	0	0	0	0	0	0	
税引前当期経常増減額	△ 77,740,000	△ 50,810,000	15,220,000	90,270,000	△ 23,060,000	280,000	0	280,000	△ 3,040,000	△ 25,820,000	△ 21,598,000	△ 4,222,000	
法人税、住民税及び事業税									70,000	70,000	200,000	△ 130,000	
当期一般正味財産増減額	△ 77,740,000	△ 50,810,000	15,220,000	90,270,000	△ 23,060,000	280,000	0	280,000	△ 3,110,000	△ 25,890,000	△ 21,798,000	△ 4,092,000	
一般正味財産期首残高										245,928,000	267,726,000	△ 21,798,000	
一般正味財産期末残高										220,038,000	245,928,000	△ 25,890,000	
II 指定正味財産増減の部													
基本財産運用益										50,030,000	46,565,000	3,465,000	
特定資産運用益										30,000	2,000	28,000	
一般正味財産への振替額										△ 50,060,000	△ 46,567,000	△ 3,493,000	
当期指定正味財産増減額										0	0	0	
指定正味財産期首残高										1,770,138,000	1,770,138,000	0	
指定正味財産期末残高										1,770,138,000	1,770,138,000	0	
III 正味財産期末残高										1,990,176,000	2,016,066,000	△ 25,890,000	