Interest paid x Number of non-business asset values ​​+ Number of non-business payments \* ⓐ (Number of business-related asset values ​​+ Number of business-related payments) is limited to the number of borrowings. ⓑ When calculating the advance payment amount, the first day on which the advance payment occurred is included and the day on which it is recovered is excluded. ⓒ If there is both an advance payment and an advance payment for the same person, the amount is set off. However, if offset is not possible due to agreements regarding repayment period and interest rate, etc., at the time of occurrence,