Category Amortization method when reporting Amortization method for non-reporting 1. Buildings and intangible assets (excluding 3, 5, 6, and 7 below) Straight line method Straight line method 2. Tangible assets other than buildings (excluding 4 below) Choosing between the fixed-rate method and the straight-line method Fixed rate method 3. Mining rights, waste landfill facilities \* From those who acquire landfill facilities after February 3, 2015 (including seabed mineral extraction rights) Production proportional law and Choose between straight-line method Proportionality of production method 4. Mining tangible assets Choosing between the proportional production method and the straight-line method Proportionality of production method 5. Development costs Amortization is in proportion to the number of months elapsed in each business year according to the useful life reported on an annual basis within a period of 20 years from the time the related product can be sold or used. An equal amount is amortized every year for 5 years from the time the related product can be sold or used. 6. Used profit donation asset value Equal amortization according to the profit period of use of the asset (reported useful life if there is no special agreement regarding the period) Same as depreciation method when reporting 7. Frequency usage rights, airport facility management rights, port facility management rights Select between production proportional method, flat rate method, and straight-line method The equivalent amount is amortized according to the period of use within the period notified by the competent authority or registered with the competent authority Same as depreciation method when reporting