Category Capital expenditure Profitable expenditure Abstract distinction Repair costs that extend the useful life of a depreciable asset or realistically increase its value.Repair costs incurred to restore depreciable assets to their original state or maintain efficiency Specific classification 1. Modification to change the original purpose 2. Installation of elevators or air-conditioning equipment 3. Installation of evacuation facilities, etc. in buildings, etc. 4. Restoration of buildings, machinery, equipment, etc. that are lost or damaged due to disaster, etc. and are no longer worth using for their original purpose. 5. Other items of similar nature to 1 to 4, such as improvement, expansion, expansion, etc. 1. Painting of buildings or walls 2. Replacement of broken glass or roof tiles 3. Replacement of worn-out parts or belts of machinery 4. Replacement of automobile tires 5. Restoration of exterior surfaces to damaged property. Seal and insertion of glass 6. Other items with similar properties from 1 to 5, such as maintenance of operational conditions.