How to write 1. Asset classification column A. It is listed by type, industry, and individual asset. B. In the acquisition date (3) column, enter the date on which the asset was used for business in the case of assets acquired during the relevant fiscal year. 2. Amount calculation column for depreciation range A. In the general depreciation amount () column, enter the amount obtained by multiplying the basic value of the depreciation calculation (3) by the general depreciation rate (). B. In the special depreciation amount (5) column, enter the general depreciation amount () multiplied by the special depreciation rate (3).C. In the Current Amortization Range (2) column, enter the Current Amortization Amount (8), which is limited to the balance obtained by subtracting the residual value (2nd period) from the basic value of the amortization calculation (). However, if the amount calculated by subtracting the current year's calculated amortization (10) from the basic value addition () of the depreciation calculation is less than or equal to the residual value (21), enter the basic value addition () of the depreciation calculation.3. In the company-accounted amortization (23) column, enter the sum of company-accounted amortization (8) and tax-calculated capital expenditure (g).4. In the Deducted Amount (2) column, enter the balance obtained by subtracting the current depreciation range amount (2) from the company's accounted amortization amount (23), and indicate if there is a shortfall amount. 5. In the special depreciation disclaimer amount due to application of minimum tax (5), enter the deductible disclaimer amount for application of minimum tax in the special depreciation fee egg in the “Special Expense Adjustment Statement (Form No. 5)”. 6. In the adjusted amount column, enter the deductible amount (4) and the special depreciation amount () due to the application of minimum tax in the amortization disclaimer column and do not include it as a deductible. However, if there is a recognized shortfall (marked with △) in the deduction amount (2) column and there is a accumulated disclaimer amount (1) at the end of the previous year, the current loss amount () column among the previously disclaimed amounts is limited to the accumulated disclaimer amount at the end of the previous year. Write down the shortfall and include it as a loss amount. 7. In the column of accumulated disclaimers (2) at the end of the current period, add or subtract the current amortization disclaimed amount () or the current loss amount (7) among the previously disclaimed amounts to the accumulated disclaimed amount at the end of the previous year (1), and enter it in the “Capital and reserve adjustment statement [Match it with the balance at the end of the 5th period in ‘Attachment No. 50 (Form A)]’. 8. In the current period's deficient depreciation () column, enter the recognized shortfall (marked with △) in the deduction amount (4) column for corporations subject to depreciation. However, the amount is calculated by deducting the current loss amount () from the previously repudiated amount.※ 31 to 3 only apply to corporations that have adopted international accounting standards. 9. In the standard depreciation rate () column, enter the standard depreciation rate from the depreciation report adjustment statement [Appendix Form No. 20 (3)], and if it falls under Article 13 (3) 1 of the Enforcement Rules of the Corporate Tax Act, use the reduced rate method. Write down the amortization rate and the straight-line method standard amortization rate, respectively.10. Previous amortization expenses () A. If the settlement amortization method for the base year is straight-line method: 0x31 B. If the settlement depreciation method for the base year is the declining balance method: 2x31 C. Cases falling under Article 13, Paragraph 3, Item 1 of the Enforcement Rules of the Corporate Tax Act: Amount calculated in accordance with Article 13, Paragraph 3, Item 1 of the Enforcement Rules of the Corporate Tax Act 11. In the previous depreciation expense limit (3) column, enter the amount obtained by subtracting the depreciation expense {2-(3-1)} included in deductible expenses pursuant to Article 23 (1) of the Corporate Tax Act from the previous depreciation expense (2).12. For the amount to be included in the additional loss amount, enter the amount to be included in deductible for each individual asset within the previous depreciation cost limit (3) before calculating the same asset limit amount. 13. The amount included in the additional loss amount after calculating the same-type asset limit is calculated by calculating the limit amount for each same-type asset in the "Depreciation Expense Report Adjustment Statement [Appendix Form No. 20 (3)]" and then totaling the amount included in the report adjustment loss amount for the same type of asset. It is written down by allocating it within the previous depreciation cost limit (3). 14. If the accumulated disclaimer amount at the end of the current period is negative after including the additional loss amount, write it down as 0.