How to write 1. For instructions on filling out this form, please refer to the “Tangible Asset Depreciation Cost Adjustment Statement (Fixed Rate Method) [Attachment No. 20 Form (1)].” 2. In the case of mining rights or tangible assets for mining that are based on the production proportional method, this form is used with the amortization rate set to [Mining volume of the relevant mining area during the current period/Total mining amount of the relevant mining area]. 3. 23. The amount in column 2 is excluded from the loss amount and included as a deductible, respectively.