\* Interest equivalent amount = ① × ② ① The difference in corporate tax amount incurred as a result of including the balance in deductible expenses in the fiscal year in which the balance of the relevant special purpose business reserve fund was included in deductible expenses. ② A rate of 22/100,000 per day for the period from the start date of the fiscal year following the fiscal year included in deductible expenses to the end date of the fiscal year included in gross income.