When viewed as use of proprietary business reserves In cases where it is not considered to be a use of special purpose business reserves • Acquisition costs of company housing acquired by a non-profit domestic corporation for the residential use of employees carrying out its own purpose business according to its articles of incorporation • The amount that the company welfare and labor fund spends from its own purpose business reserve fund to the employee stock ownership association for the purpose of supporting the purchase of employee stock shares (except in cases where it is a profitable business) • Lease deposit and rent paid by a non-profit domestic corporation after renting an office for direct use for its own purpose business • Amount spent by a medical corporation for construction of elderly care facilities among elderly medical welfare facilities • Construction costs incurred to change the use of a medical office in a hospital building acquired by a medical corporation to a health examination center and morgue. • When a medical corporation repays the amount borrowed to acquire tangible assets and intangible assets such as medical devices, the relevant amount • In case the company's employee welfare fund transfers its own purpose business reserve fund, which was accounted for as a deductible, as basic property