

Notification of Depreciation Method for Depreciable Assets

税務署受付印

減価償却資産の償却方法の届出書

※整理番号

Date of submission  
令和 年 月 日

District Director of Tax Office

税務署長殿

納税地	〒	Postal code
(フリガナ)		Place of Tax payment
法人名等		Tel 電話( )
法人番号		Corporate name, etc.
(フリガナ)		Corporate number
代表者氏名		Representative's name
代表者住所	〒	Representative's address
事業種目		Type of business

Consolidated subsidiary (Fill in only if the subject of notification is a consolidated subsidiary.)

連 結 子 法 人 (届出の対象が連結子法人である場合に限り記載)	(フリガナ) 法人名等	Corporate name, etc.	Bureau	Office	※ 税 務 署 処 理 欄	整理番号
	本店又は主たる事務所の所在地	〒	(局 署)	Location of the head office or principal office		部門
	代表者氏名			Representative's name		決算期
	代表者住所	〒		Representative's address		業種番号
	事業種目			Type of business		整理簿
					回付先	<input type="checkbox"/> 親署 → 子署 <input type="checkbox"/> 子署 → 調査課

減価償却資産の償却方法を下記のとおり届け出ます。 I hereby give notification on the depreciation method for depreciable assets as follows.

Type of assets and equipment	Depreciation method	Type of assets and equipment	Depreciation method
資産、設備の種類	償却方法	資産、設備の種類	償却方法
建物附属設備	Facility attached to a building		
構築物	Structure		
船舶	Ship		
航空機	Aircraft		
車両及び運搬具	Vehicle and equipment		
工具	Tool		
器具及び備品	Apparatus and appliance		
機械及び装置	Machinery and device		
( ) 設備	( ) Equipment		
( ) 設備	( ) Equipment		

事項考 1 新設法人等の場 1 For a newly established corporation, enter the date of establishment:  
2 その他 2 Other ( ) (year) (month) (day)

税理士署名 Certified public tax accountant's signature

※税務署 処理欄	部門	決算 期	業種 番号	番号	整理 簿	備考	通信 日付印	年月日	確認
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## Guidelines for Filling in the Notification of Depreciation Method for Depreciable Assets

1. This document is used when a corporation selects a depreciation method for depreciable assets, and the corporation (in case of a consolidated subsidiary, the consolidated parent corporation of the consolidated subsidiary) shall be responsible for filling out the fields applicable to the respective categories and submitting it by the due date.

Category	Deadline for submission
(1) Establishment of an ordinary corporation	The due date for filing a tax return or consolidated tax return for the first business year of incorporation (in the case of submitting an interim return based on Article 72 or Article 144, Paragraph 4 of the Corporation Tax Act, the due date of filing such interim return, and in the case of submitting a consolidated interim return based on Article 81, Paragraph 20 of the Corporation Tax Act before amendment by the Act for Partial Amendment of the Income Tax Act, etc. (Act No. 8 of 2020) (hereinafter referred to as "the old Corporation Tax Act of 2020"), the due date of filing such consolidated interim return.) The same applies to the whole table.
(2) Commencement of a new profit-making business by a corporation in the public interest, etc. and association or foundation without judicial personality	Deadline for submission of a final return form for the business year containing the date of commencement of a new profit-making business
(3) Where a public corporation has come to fall under the category of a corporation in the public interest, etc. that conducts profit-making business	Deadline for filing a tax return for the business year containing the date on which a corporation in the public interest, etc. that conducts a profit-making business that used to fall under the category of public corporation, etc., became such a corporation in the public interest, etc.
(4) Where a corporation in the public interest, etc. (limited to those not engaged in any profit-making business) or a public corporation became an ordinary corporation or cooperative, etc.	Deadline for filing a tax return for the business year containing the date on which a corporation in the public interest, etc. (limited to those not engaged in any profit-making business) or a public corporation became an ordinary corporation or cooperative, etc.
(5) Acquisition after establishment (in the case of (2) above, after commencement of profit-making business; in the case of (3) above, after falling under the category of public interest, etc.; and in the case of (4) above, after falling under the category of ordinary corporation or cooperative, etc.) of any depreciable asset other than the depreciable assets for which the depreciation method has already been determined	The due date for filing a tax return or consolidated tax return for the fiscal year or consolidated fiscal year that includes the date of acquisition of the depreciable asset
(6) Where a corporation having established a new branch intends to adopt, for the depreciable assets belonging to such branch, a depreciation method different from the method already adopted for the depreciable assets of the same category or where a corporation has already adopted a different depreciation method	The due date for filing a tax return or consolidated tax return for the fiscal year or consolidated fiscal year that includes the date of establishment of the new branch
(7) Where a corporation having acquired a new ship intends to adopt, for such ship acquired, a depreciation method different from the method already adopted for other ships or where a corporation has already adopted a different depreciation method for each ship	The due date for filing a tax return or consolidated tax return for the fiscal year or consolidated fiscal year that includes the date of the new acquisition of the ship

(Notes) Foreign corporations shall submit the information in accordance with the provisions of Article 184, Paragraph 5 of the Enforcement Order of the Corporation Tax Act.

2. Submit one notification (two notifications for corporations supervised by the Large Enterprise Examination Division) to the competent district director having jurisdiction over the tax payment place.  
In this case, if you determine and give notification on a different depreciation method for each branch, prepare and submit this Notification separately for each branch.  
Regarding the mining right (excluding the prospecting right) and tunnels, note that if you intend to adopt any method other than the former units-of-production method or the units-of-production method, you are required to submit the Application Form for Certification of durable Life of Mining Right and Tunnels stipulated in Paragraph 2 of Article 1 of the Ministerial Ordinance concerning the durable Life, etc. of Depreciable Assets (hereinafter referred to as the "Ministerial Ordinance for Durable Life") in addition to this Notification.
3. A different depreciation method for depreciable assets can be adopted based on the classification of general depreciable assets, depreciable assets for mining and the mining right as well as for each category set forth in the Ministerial Ordinance for durable Life. A corporation having more than one branch or ship can adopt a different

depreciation method for each branch or ship. You are required to determine a depreciation method by each category and describe it clearly.

(Notes) 1. Buildings and facilities attached to buildings and structures acquired on and after April 1, 2016, buildings acquired on and after April 1, 2007, intangible fixed assets listed in Item 8 of Article 13 of the Order for Enforcement of the Corporation Tax Act, and organisms listed in Item 9 of the same article, excluding those corresponding to depreciable assets for mining, mining right, and lease assets, are depreciated using the straight-line method, and therefore the submission of this Notification is not required.

2. The term “depreciable assets for mining” means the depreciable assets that are directly required for mining management and are significantly reduced in value by the abolition of mining.

4. Fill in each column as follows:

- (1) Fill the “consolidated subsidiary” field, if the subject of the notification is a consolidated subsidiary, with the “corporate name,” “location of the head office or principal office,” “representative’s name,” “representative’s address,” and “type of business” of such consolidated subsidiary.
- (2) In “Type of assets and equipment,” enter the type of depreciable assets owned by the corporation based on the classification listed below. For machinery and devices, enter the number shown in Appended Table 2 or 5 of the Ministerial Ordinance for Durable Life in a parenthesis. If you have any depreciable asset for mining, clearly indicate “assets for mining” to distinguish it from general depreciable assets.
  - A. For any depreciable assets other than machinery and devices, fill in the column for each type shown in Appended Table 1 of the Ministerial Ordinance for Durable Life (7 types indicated in the field).

(Notes) If the subject of notification is any building acquired on or before March 31, 1998, adjust the column of “Type of assets and equipment” appropriately to make necessary entry.

- B. For machinery and devices, fill in the column for each type of equipment shown in Appended Table 2 of the Ministerial Ordinance for Durable Life.
  - C. For depreciable assets used for the prevention of pollution, fill in the column for each type shown in Appended Table 5 of the Ministerial Ordinance for Durable Life.
  - D. For depreciable assets used for research and development, fill in the column for each type shown in Appended Table 6 of the Ministerial Ordinance for Durable Life.
  - E. For tunnels and the mining right (excluding the prospecting right), fill in the column for each type shown in Appended Table 2 of the Ministerial Ordinance for Durable Life concerning the relevant tunnels and mining right.
  - F. For the prospecting right, fill in the column for each type of equipment shown in Appended Table 2 of the Ministerial Ordinance for Durable Life concerning the relevant prospecting right.
- (3) In “Depreciation method,” enter any of the former straight-line method, former declining-balance method, former units-of-production method, straight-line method, declining-balance method or units-of-production method that you intend to adopt for each type entered in “Type of assets and equipment.”
  - (4) If this Notification is prepared by a certified public tax accountant or a tax accountant corporation, such certified tax accountant, etc. is required to place his/her signature in “Certified public tax accountant’s signature.”
  - (5) Do not fill in the columns marked with ※.

5. Matters to be noted

- Indication of the name of a trust subject to corporation taxation

If a trustee of the trust subject to corporation taxation stipulated in Item 29-2 of Article 2 of the Corporation Tax Act submits any application, etc. to the district director under the provisions of national tax laws, such trustee must indicate the name of a trust subject to corporation taxation together with the corporate name or personal name of trustee in the column “Corporate name, etc.” on the application form, etc.