

Notification of Depreciation Method for Depreciable Assets

減価償却資産の償却方法の届出書

※整理番号 ※議決/登録 Postal code	
提出法人 <input type="checkbox"/> 単連 <input type="checkbox"/> 本結 <input type="checkbox"/> 法人親 <input type="checkbox"/> 法人	納税地 (フリガナ) 法人名等 法人番号 (フリガナ) 代表者氏名 代表者住所 事業種目
令和 年 月 日 Date of submission Year Month Day District Director of Tax Office 税務署長殿	納税地 (フリガナ) 法人名等 法人番号 (フリガナ) 代表者氏名 代表者住所 事業種目
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) Consolidated subsidiary (Fill in only if the subject of notification is a consolidated subsidiary.)	本店又は主たる事務所の所在地 代表者氏名 代表者住所 事業種目
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 資産、設備の種類 建物附属設備 構築物 船舶 航空機 車両及び運搬具 工具 器具及び備品 機械及び装置 () 設備 () 設備	Depreciation method 償却方法 Facility attached to a building Structure Ship Aircraft Vehicle and equipment Tool Apparatus and appliance Machinery and device () Equipment () Equipment
1 新設法人等の場合 2 その他 1 For a newly established corporation, enter the date of establishment: () (year) (month) (day) 2 Other	
税理士署名押印 Certified public tax accountant's signature and seal	
※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 印

Guidelines for Filling in the Notification of Depreciation Method for Depreciable Assets

1. This Notification is used when a single corporation (excluding corporations making consolidated filing) or consolidated parent corporation determines and gives notification on the depreciation method for depreciable assets. Submit this Notification by the deadline for submission specified for each category shown in the table below:

Category	Deadline for submission
Establishment of an ordinary corporation	Deadline for submission of a final return form for the first term from establishment (or deadline for submission of an interim return form if the corporation has performed the provisional settlement of accounts stipulated in Article 72 of the Corporation Tax Act and files interim return)
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
Acquisition after establishment (or commencement of profit-making business) of any depreciable asset other than the depreciable assets for which the depreciation method has already been determined	Deadline for submission of a final return form for the business year containing the date of acquisition of the depreciable asset (or deadline for submission of an interim return form if the corporation has performed the provisional settlement of accounts stipulated in Article 72 or Article 144-4 of the Corporation Tax Act and files interim return)
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 for each branch	Deadline for submission of a final return form for the business year containing the date of establishment of the new branch (or deadline for submission of an interim return form if the corporation has performed the provisional settlement of accounts stipulated in Article 72 or Article 144-4 of the Corporation Tax Act and files interim return)
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	Deadline for submission of a final return form for the business year containing the date of acquisition of the new ship (or deadline for submission of an interim return form if the corporation has performed the provisional settlement of accounts stipulated in Article 72 or Article 144-4 of the Corporation Tax Act and files interim return)

(Notes) A consolidated parent corporation must submit this Notification in accordance with the provisions of Article 155-6 of the Order for Enforcement of the Corporation Tax Act. A foreign corporation must submit it in accordance with the provisions of Paragraph 5 of Article 184 of the Corporation Tax Act or Paragraph 8 of Article 188 of the Order for Enforcement of the Corporation Tax Act prior to the 2014 revision.

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) In "Submitting corp.," check the relevant box and enter the submitting corporation's "Corporate name, etc.," "Place of Tax payment," "Representative's name," "Representative's address" and "Type of business."
 - (2) In "Consolidated subsidiary," enter the relevant subsidiary's "Corporate name, etc.," "Location of the head office or principal office," "Representative's name," "Representative's address" and "Type of business."
 - (3) 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 (seven types already printed in this column).

(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.
- (4) 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."
 - (5) 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 and seal in "Certified public tax accountant's signature and seal."
 - (6) Do not fill in the columns marked with ※.
5. Matters to be noted
- (1) 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.
 - (2) Statement about corporate number column
In "Corporate number," enter the corporate number (13-digit number). It is not necessary to enter the corporate number if it has not been assigned at the time of the submission date.