

| 改 正 後                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |         |                  |  |  |  |  |  |  |  | 改 正 前                                                                                                                                                                                                                                                                                                                                                             |  |  |  |  |  |  |  |  |  |                                                                                                                                                                                                                                                                                                                                                                   |         |                  |           |  |  |             |  |  |     |                                                                                                                   |  |     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| 個④045 所得税の特別修繕費の金額又は期間の認定申請書                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           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| 所 在 す る 場 所<br>( 船 籍 港 )                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               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| 建造年月日又は築造年月日                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           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| 中古資産を取得した場合は<br>その年月日及び前所有者名                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | (前所有者)  |                  |  |  |  |  |  |  |  |                                                                                                                                                                                                                                                                                                                                                                   |  |  |  |  |  |  |  |  |  |                                                                                                                                                                                                                                                                                                                                                                   |         |                  |           |  |  |             |  |  |     |                                                                                                                   |  |     |  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| 建造(築造)年月日からの<br>経 過 年 数                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                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| 類似資産について最近に行<br>われた特別修繕完了の日                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            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| 同上に要した特別修繕費の<br>費 用 の 額                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                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| 認定を受けようとする<br>特 別 修 繕 費 の 金 額                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          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| 最近に行われた特別修繕完<br>了の日からその直前の特別修<br>繕完了の日までの期間                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            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| 認定を受けようとする月数                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           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| 区 分                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 申 請 資 産 | 類 似 資 産<br>(所有者) |  |  |  |  |  |  |  |                                                                                                                                                                                                                                                                                                                                                                   |  |  |  |  |  |  |  |  |  |                                                                                                                                                                                                                                                                                                                                                                   |         |                  |           |  |  |             |  |  |     |                                                                                                                   |  |     |  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| 構 造 又 は 用 途                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            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| 所 在 す る 場 所<br>( 船 籍 港 )                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               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| 建造年月日又は築造年月日                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           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| 中古資産を取得した場合は<br>その年月日及び前所有者名                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | (前所有者)  |                  |  |  |  |  |  |  |  |                                                                                                                                                                                                                                                                                                                                                                   |  |  |  |  |  |  |  |  |  |                                                                                                                                                                                                                                                                                                                                                                   |         |                  |           |  |  |             |  |  |     |                                                                                                                   |  |     |  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| 建造(築造)年月日からの<br>経 過 年 数                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                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| 類似資産について最近に行<br>われた特別修繕完了の日                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            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| 同上に要した特別修繕費の<br>費 用 の 額                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                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| 認定を受けようとする<br>特 別 修 繕 費 の 金 額                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          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| 最近に行われた特別修繕完<br>了の日からその直前の特別修<br>繕完了の日までの期間                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            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| 構 造 又 は 用 途                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            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| 所 在 す る 場 所<br>( 船 籍 港 )                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               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| 建造年月日又は築造年月日                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           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| 中古資産を取得した場合は<br>その年月日及び前所有者名                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | (前所有者)  |                  |  |  |  |  |  |  |  |                                                                                                                                                                                                                                                                                                                                                                   |  |  |  |  |  |  |  |  |  |                                                                                                                                                                                                                                                                                                                                                                   |         |                  |           |  |  |             |  |  |     |                                                                                                                   |  |     |  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| 建造(築造)年月日からの<br>経 過 年 数                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                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| 類似資産について最近に行<br>われた特別修繕完了の日                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            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| 同上に要した特別修繕費の<br>費 用 の 額                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                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| 認定を受けようとする<br>特 別 修 繕 費 の 金 額                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          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| 最近に行われた特別修繕完<br>了の日からその直前の特別修<br>繕完了の日までの期間                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |         | 月                |  |  |  |  |  |  |  |                                                                                                                                                                                                                                                                                                                                                                   |  |  |  |  |  |  |  |  |  |                                                                                                                                                                                                                                                                                                                                                                   |         |                  |           |  |  |             |  |  |     |                                                                                                                   |  |     |  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|                          |  |  |                 |  |  |              |  |  |                              |        |  |                         |  |  |                             |  |  |                         |  |  |                               |  |  |                                             |  |   |              |   |  |
| 認定を受けようとする月数                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 月       |                  |  |  |  |  |  |  |  |                                                                                                                                                                                                                                                                                                                                                                   |  |  |  |  |  |  |  |  |  |                                                                                                                                                                                                                                                                                                                                                                   |         |                  |           |  |  |             |  |  |     |                                                                                                                   |  |     |  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| <div>関与税理士</div> <div>(TEL )</div>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |         |                  |  |  |  |  |  |  |  | <div>税整務署欄</div> <div>整理番号</div> <div>関係部門</div> <div>A</div> <div>B</div> <div>C</div> <div>D</div> <div>E</div>                                                                                                                                                                                                                                                 |  |  |  |  |  |  |  |  |  | <div>関与税理士</div> <div>(TEL )</div>                                                                                                                                                                                                                                                                                                                                |         |                  |           |  |  |             |  |  |     | <div>税整務署欄</div> <div>整理番号</div> <div>関係部門</div> <div>A</div> <div>B</div> <div>C</div> <div>D</div> <div>E</div> |  |     |  |  |                          |  |  |                 |  |  |              |  |  |                              |        |  |                         |  |  |                             |  |  |                         |  |  |                               |  |  |                                             |  |   |              |   |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       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