

償却資産の減価残存率表

| 耐用年数 | 減価残存率 | | 耐用年数 | 減価残存率 | | 耐用年数 | 減価残存率 | |
|------|----------|----------|------|----------|----------|------|----------|----------|
| | 前年中取得のもの | 前年前取得のもの | | 前年中取得のもの | 前年前取得のもの | | 前年中取得のもの | 前年前取得のもの |
| 2 | 0.658 | 0.316 | 35 | 0.968 | 0.936 | 68 | 0.983 | 0.967 |
| 3 | 0.732 | 0.464 | 36 | 0.969 | 0.938 | 69 | 0.983 | 0.967 |
| 4 | 0.781 | 0.562 | 37 | 0.970 | 0.940 | 70 | 0.984 | 0.968 |
| 5 | 0.815 | 0.631 | 38 | 0.970 | 0.941 | 71 | 0.984 | 0.968 |
| 6 | 0.840 | 0.681 | 39 | 0.971 | 0.943 | 72 | 0.984 | 0.968 |
| 7 | 0.860 | 0.720 | 40 | 0.972 | 0.944 | 73 | 0.984 | 0.969 |
| 8 | 0.875 | 0.750 | 41 | 0.972 | 0.945 | 74 | 0.984 | 0.969 |
| 9 | 0.887 | 0.774 | 42 | 0.973 | 0.947 | 75 | 0.985 | 0.970 |
| 10 | 0.897 | 0.794 | 43 | 0.974 | 0.948 | 76 | 0.985 | 0.970 |
| 11 | 0.905 | 0.811 | 44 | 0.974 | 0.949 | 77 | 0.985 | 0.970 |
| 12 | 0.912 | 0.825 | 45 | 0.975 | 0.950 | 78 | 0.985 | 0.971 |
| 13 | 0.919 | 0.838 | 46 | 0.975 | 0.951 | 79 | 0.985 | 0.971 |
| 14 | 0.924 | 0.848 | 47 | 0.976 | 0.952 | 80 | 0.986 | 0.972 |
| 15 | 0.929 | 0.858 | 48 | 0.976 | 0.953 | 81 | 0.986 | 0.972 |
| 16 | 0.933 | 0.866 | 49 | 0.977 | 0.954 | 82 | 0.986 | 0.972 |
| 17 | 0.936 | 0.873 | 50 | 0.977 | 0.955 | 83 | 0.986 | 0.973 |
| 18 | 0.940 | 0.880 | 51 | 0.978 | 0.956 | 84 | 0.986 | 0.973 |
| 19 | 0.943 | 0.886 | 52 | 0.978 | 0.957 | 85 | 0.987 | 0.974 |
| 20 | 0.945 | 0.891 | 53 | 0.978 | 0.957 | 86 | 0.987 | 0.974 |
| 21 | 0.948 | 0.896 | 54 | 0.979 | 0.958 | 87 | 0.987 | 0.974 |
| 22 | 0.950 | 0.901 | 55 | 0.979 | 0.959 | 88 | 0.987 | 0.974 |
| 23 | 0.952 | 0.905 | 56 | 0.980 | 0.960 | 89 | 0.987 | 0.974 |
| 24 | 0.954 | 0.908 | 57 | 0.980 | 0.960 | 90 | 0.987 | 0.975 |
| 25 | 0.956 | 0.912 | 58 | 0.980 | 0.961 | 91 | 0.987 | 0.975 |
| 26 | 0.957 | 0.915 | 59 | 0.981 | 0.962 | 92 | 0.987 | 0.975 |
| 27 | 0.959 | 0.918 | 60 | 0.981 | 0.962 | 93 | 0.987 | 0.975 |
| 28 | 0.960 | 0.921 | 61 | 0.981 | 0.963 | 94 | 0.988 | 0.976 |
| 29 | 0.962 | 0.924 | 62 | 0.982 | 0.964 | 95 | 0.988 | 0.976 |
| 30 | 0.963 | 0.926 | 63 | 0.982 | 0.964 | 96 | 0.988 | 0.976 |
| 31 | 0.964 | 0.928 | 64 | 0.982 | 0.965 | 97 | 0.988 | 0.977 |
| 32 | 0.965 | 0.931 | 65 | 0.982 | 0.965 | 98 | 0.988 | 0.977 |
| 33 | 0.966 | 0.933 | 66 | 0.983 | 0.966 | 99 | 0.988 | 0.977 |
| 34 | 0.967 | 0.934 | 67 | 0.983 | 0.966 | 100 | 0.988 | 0.977 |