

評価額算出のための減価残存率表

| 耐用年数 | 減価率 | 減価残存率 | | 耐用年数 | 減価率 | 減価残存率 | |
|------|-------|----------------------------|----------------|------|-------|----------------------------|----------------|
| | | 前年中取得 | 前年前取得 | | | 前年中取得 | 前年前取得 |
| | | $1 - \frac{\text{減価率}}{2}$ | 1 - 減価率 | | | $1 - \frac{\text{減価率}}{2}$ | 1 - 減価率 |
| 年 | | | | 3 1 | 0.072 | 0.964 | 0.928 |
| 2 | 0.684 | 0.658 | 0.316 | 3 2 | 0.069 | 0.965 | 0.931 |
| 3 | 0.536 | 0.732 | 0.464 | 3 3 | 0.067 | 0.966 | 0.933 |
| 4 | 0.438 | 0.781 | 0.562 | 3 4 | 0.066 | 0.967 | 0.934 |
| 5 | 0.369 | 0.815 | 0.631 | 3 5 | 0.064 | 0.968 | 0.936 |
| 6 | 0.319 | 0.840 | 0.681 | 3 6 | 0.062 | 0.969 | 0.938 |
| 7 | 0.280 | 0.860 | 0.720 | 3 7 | 0.060 | 0.970 | 0.940 |
| 8 | 0.250 | 0.875 | 0.750 | 3 8 | 0.059 | 0.970 | 0.941 |
| 9 | 0.226 | 0.887 | 0.774 | 3 9 | 0.057 | 0.971 | 0.943 |
| 1 0 | 0.206 | 0.897 | 0.794 | 4 0 | 0.056 | 0.972 | 0.944 |
| 1 1 | 0.189 | 0.905 | 0.811 | 4 1 | 0.055 | 0.972 | 0.945 |
| 1 2 | 0.175 | 0.912 | 0.825 | 4 2 | 0.053 | 0.973 | 0.947 |
| 1 3 | 0.162 | 0.919 | 0.838 | 4 3 | 0.052 | 0.974 | 0.948 |
| 1 4 | 0.152 | 0.924 | 0.848 | 4 4 | 0.051 | 0.974 | 0.949 |
| 1 5 | 0.142 | 0.929 | 0.858 | 4 5 | 0.050 | 0.975 | 0.950 |
| 1 6 | 0.134 | 0.933 | 0.866 | 4 6 | 0.049 | 0.975 | 0.951 |
| 1 7 | 0.127 | 0.936 | 0.873 | 4 7 | 0.048 | 0.976 | 0.952 |
| 1 8 | 0.120 | 0.940 | 0.880 | 4 8 | 0.047 | 0.976 | 0.953 |
| 1 9 | 0.114 | 0.943 | 0.886 | 4 9 | 0.046 | 0.977 | 0.954 |
| 2 0 | 0.109 | 0.945 | 0.891 | 5 0 | 0.045 | 0.977 | 0.955 |
| 2 1 | 0.104 | 0.948 | 0.896 | 5 1 | 0.044 | 0.978 | 0.956 |
| 2 2 | 0.099 | 0.950 | 0.901 | 5 2 | 0.043 | 0.978 | 0.957 |
| 2 3 | 0.095 | 0.952 | 0.905 | 5 3 | 0.043 | 0.978 | 0.957 |
| 2 4 | 0.092 | 0.954 | 0.908 | 5 4 | 0.042 | 0.979 | 0.958 |
| 2 5 | 0.088 | 0.956 | 0.912 | 5 5 | 0.041 | 0.979 | 0.959 |
| 2 6 | 0.085 | 0.957 | 0.915 | 5 6 | 0.040 | 0.980 | 0.960 |
| 2 7 | 0.082 | 0.959 | 0.918 | 5 7 | 0.040 | 0.980 | 0.960 |
| 2 8 | 0.079 | 0.960 | 0.921 | 5 8 | 0.039 | 0.980 | 0.961 |
| 2 9 | 0.076 | 0.962 | 0.924 | 5 9 | 0.038 | 0.981 | 0.962 |
| 3 0 | 0.074 | 0.963 | 0.926 | 6 0 | 0.038 | 0.981 | 0.962 |