

Notification of Inventory Asset Valuation Method

棚卸資産の評価方法の届出書

※整理番号

税務署受付印

Date of submission

令和 年 月 日

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

District Director of Tax Office

税務署長殿

棚卸資産の評価方法を下記のとおり届け出ます。 I hereby give notification on the inventory asset evaluation method as follows.

| 事業の種類 (又は事業所別) | 資産の区分 | 評価方法 |
|------------------------------|-------------------|---|
| Business type (or by branch) | Asset category | Valuation method |
| | 商品又は製品 | Commodities or Products |
| | 半製品 | Semi-finished products |
| | 仕掛品 (半成工事) | Products in progress (uncompleted works) |
| | 主要原材料 | Principal raw materials |
| | 補助原材料 その他の棚卸資産 | Auxiliary raw materials Other inventory assets |
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1. For a newly established corporation, etc., enter the date of establishment ((year) (month) (day))
2. For the commencement of any other business type or change of the business type, enter the date of commencement or change ((year) (month) (day))
3. Other

Matters for reference

1 新設法人等の場合には、設立等年月日 令和 年 月 日
 2 新たに他の種類の事業を開始した場合又は事業の種類を変更した場合には、開始又は変更の年月日 令和 年 月 日
 3 その他

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 |
|-------------|--------|---------|----------|--------|---------|--------|-----------|-------|----|

(規格 A 4)

Guidelines for Filing in the Notification of Inventory Asset Valuation Method

1. This document is used when a corporation selects a depreciation method for depreciable assets, and 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 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. |
| (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) Commencement of a new type of business (in the case of (2) or (3) above, profit-making business) 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 corporation in the public interest, etc.; and in the case of (4) above, after falling under the category of ordinary corporation or cooperative, etc.) or change of the type of business (in the case of (2) or (3) above, profit-making business) | The due date of filing the tax return for the business year that includes the date of commencement of a new type of business (in the case of (2) or (3) above, profit-making business) or the date of change of the type of business (in the case of (2) or (3) above, profit-making business) (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, |

(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.
3. You are required to determine the inventory asset valuation method for each business type and each asset category and clearly describe such method. In addition to categories based on business type, you can make categories based on branches or subdivide an asset category and determine different valuation methods for them.
4. Fill in each column as follows:
 - (1) In "Business type (or by branch)," describe the detailed type of each business that the corporation is actually engaged in. If the valuation method is determined by each branch, enter the name of such branch.
 - (2) If the corporation is engaged in more than one business or if the valuation method is determined by each branch, enter the inventory assets as follows in blank columns of "Asset category":
 - A. Commodities or Products (excluding by-products and scraps)
 - B. Semi-finished products
 - C. Products in progress (including uncompleted works)
 - D. Principal raw materials
 - E. Auxiliary raw materials and other inventory assets
 (Notes) By-products and scraps are included in "Other inventory assets."
 - (3) In "Valuation method," enter any of the following valuation method that you intend to adopt. Note that the cost method based on the actual cost method (including the lower of cost or market value method based on the value valued by this cost method) cannot be adopted if the inventory assets are usually acquired in bulk in one transaction and its price is fixed in accordance with specifications.
 - A. Cost method
 - (a) Cost method based on the actual cost method
 - (b) Cost method based on the first-in first-out method
 - (c) Cost method based on the weighted average method
 - (d) Cost method based on the moving average method
 - (e) Cost method based on the most recent purchase method
 - (f) Cost method based on the retail inventory method
 - B. Lower of cost or market value method
 - (a) Lower of cost or market value method based on the cost method based on the actual cost method

- (b) Lower of cost or market value method based on the cost method based on the first-in first-out method
- (c) Lower of cost or market value method based on the cost method based on the weighted average method
- (d) Lower of cost or market value method based on the cost method based on the moving average method
- (e) Lower of cost or market value method based on the cost method based on the most recent purchase method
- (f) Lower of cost or market value method based on the cost method based on the retail inventory method

(Notes) If you intend to adopt any special valuation method other than the valuation methods listed in (3) above, you are required to obtain the prior approval of the district director for such valuation method. In this case, prepare the "Application Form for Approval for Special Inventory Asset Valuation Method" and submit it to the competent district director.

- (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.