

Notification of Inventory Asset Valuation Method

棚卸資産の評価方法の届出書

税務署受付印

※整理番号

Postal code

Date of submission

令和 年 月 日

Year Month Day

□ Single corporation

□ Consolidated parent corporation

District Director of Tax Office

税務署長殿

Submitting Corp.

提出法人

納税地

〒

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

Seal

代表者住所

〒

Representative's address

事業種目

Type of business

業

Consolidated subsidiary (Fill in only if the subject of notification is a consolidated subsidiary.)

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

(フリガナ) 法人名等

Corporate name, etc.

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Bureau Office

税務署

本店又は主たる事務所の所在地

Location of the head office or principal office

電話( )

Tel

Representative's name

代表者氏名

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Representative's address

代表者住所

Type of business

事業種目

業

※ 整理番号

部門

決算期

業種番号

整理簿

回付先

□ 親署 ⇒ 子署

□ 子署 ⇒ 調査課

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.

Asset category	資産の区分	評価方法
事業の種類 (又は事業所別)	商品の区分	Valuation method
Business type (or by branch)	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	Auxiliary raw materials
	その他の棚卸資産	Other inventory assets

Matters for reference

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

参考事項

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
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(規格 A 4)

## Guidelines for Filling in the Notification of Inventory Asset Valuation Method

1. This Notification must be used when a single corporation (excluding corporations making consolidated filing) or consolidated parent corporation determines an inventory asset valuation method and gives notification thereof. 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 any corporation established by merger has performed the provisional settlement of accounts stipulated in Article 72 or Article 144-4 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
Commencement of a new type of business (or profit-making business) after establishment (or after commencement of profit-making business) or change of the type of business (or profit-making business)	Deadline for submission of a final return form for the business year containing the date of commencement of a new type of business (or profit-making business) or the date of change of the type of business (or profit-making business) (or deadline for submission of an interim return form if an ordinary 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.
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 "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 "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.
  - (4) 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."
  - (5) 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 (5) 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.
  - (6) 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."
  - (7) 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.