

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	
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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
District Director of Tax Office
税務署長殿

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.	※ 税 務 署 処 理 欄	整理番号	
	本店又は主たる事務所の所在地	Bureau Office Location of the head office or principal office Tel 電話() -		部門	
	代表者氏名	Representative's name		決算期	
	代表者住所	〒 Representative's address		業種番号	
	事業種目	Type of business 業		整理簿	
				回付先	<input type="checkbox"/> 親署 ⇒ 子署 <input type="checkbox"/> 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	記	Valuation method
事業の種類 (又は事業所別)	資産の区分	
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 その他の棚卸資産	Auxiliary raw materials 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 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
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Guidelines for Filling in the Notification of Inventory Asset Valuation Method

1. This document is used when a corporation selects a depreciation method for depreciable assets, and the corporation (in case of a consolidated subsidiary, the consolidated parent corporation of the consolidated subsidiary) 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 or consolidated 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, and in the case of submitting a consolidated interim return based on Article 81, Paragraph 20 of the Corporation Tax Act before amendment by the Act for Partial Amendment of the Income Tax Act, etc. (Act No. 8 of 2020), the due date of filing such consolidated interim return.) The same applies to the whole table.
(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, and in the case of submitting a consolidated interim return based on Article 81, Paragraph 20 of the old Corporation Tax Act of 2020, the due date of filing such consolidated 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 "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."
 - (2) 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.
 - (3) 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."

- (4) 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.

- (5) 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."
- (6) 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.