

Notification of Calculation Method for Book Value per Unit of Securities

有価証券の一単位当たりの  
帳簿価額の算出方法の届出書

※整理番号

税務署受付印

Date of submission  
令和 年 月 日  
Year Month Day

納 税 地 (フリガナ) 法 人 名 等 法 人 番 号 (フリガナ) 代 表 者 氏 名 代 表 者 住 所 事 業 種 目	〒 Place of Tax payment	Tel 電話( ) -
	Corporate name, etc.	
	Corporate number	
	Representative's name	
	〒 Representative's address	
	Type of business	

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.	Bureau Office	※ 税 務 署 処 理 欄  回 付 先 <input type="checkbox"/> 親署 ⇒ 子署 <input type="checkbox"/> 子署 ⇒ 調査課	整理番号
	本店又は主たる事務所の所在地	〒 (局 署) Location of the head office or principal office	Tel 電話( ) -		部 門
	(フリガナ) 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			整 理 簿

I hereby give notification on the calculation method for the book value of one unit of securities as follows.

有価証券の一単位当たりの帳簿価額の算出方法を下記のとおり届け出ます。

区分	種 類	算 出 方 法	新 た に 取 得 し た 年 月 日
Category 売 有 買 価 目 証 的 券	Category Securities for Buying and Selling	移動平均法 ・ 総平均法 Moving average method ・ Weighted average method	Year 年 月 日 Date of acquisition Month Day
		移動平均法 ・ 総平均法	年 月 日
満 等 期 有 保 有 価 目 証 的 券	Securities held for ownership until maturity	移動平均法 ・ 総平均法	年 月 日
		移動平均法 ・ 総平均法	年 月 日
そ 有 価 の 証 他 券	Other securities	移動平均法 ・ 総平均法	年 月 日
		移動平均法 ・ 総平均法	年 月 日
参 考 事 項	Matters for reference		

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 Filing in the Notification of Calculation Method for Book Value per Unit of Securities

1. This notification form shall be filled as needed and submitted by a corporation (in the case of a consolidated subsidiary, the consolidated parent corporation of the consolidated subsidiary) that has not owned securities newly acquires securities, or a corporation that newly acquired securities that are different from those previously owned in the categories and types listed in 2-2 of Article 119 of the Order for Enforcement of the Corporation Tax Act (hereinafter referred to as “the Law”) when it notifies the method of calculating the book value per unit of the acquired securities.

- (Notes)
1. The categories set forth in Paragraph 2 of Article 119-2 of the Act include securities for buying and selling, securities held for ownership until maturity and other securities.
  2. A corporation holding the securities falling under Paragraph 1 of Article 118 of the Insurance Business Act “Special Accounts” as set forth in Item 1 of Paragraph 3 of Article 119-2 of the Act must indicate, in the column of “Matters for reference,” that the securities belong to a special account and separately submit this Notification for such securities.
  3. The type is generally based on the classifications provided in Article 2, Paragraph 1, Items 1 through 21 of the Financial Instruments and Exchange Act (except item 17). In this case, those issued by foreign countries or foreign corporations that have the characteristics of items 1 through 9 and 12 through 16 of the paragraphs shall be classified accordingly. Therefore, for instance, national government bond certificates, local government bond certificates, corporate bonds (including those issued by mutual corporations), stock certificates (including securities indicating share options), beneficiary certificates of securities investment funds, and beneficiary certificates of loan trusts can be classified as different types. In addition, corporate bonds with share options are classified as a different type from other corporate bonds, and securities in foreign currency versus securities in Yen, and securities issued by foreign countries or foreign corporations versus securities issued by Japan or Japanese corporations are classified as different types respectively.

2. A copy (or 2 copies in case of a corporation under the jurisdiction of Examination Division) of this notification shall be submitted to the district director of the tax office having jurisdiction over its place for tax payment by the due date for filing a final return or consolidated final return of the business year or consolidated business year containing the day on which the securities have been acquired (in the case of submitting an interim return based on Article 72, Paragraph 1 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, Item 1 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).
3. The calculation method for the book value per unit of securities must be determined based on each category such as securities for buying and selling, securities held for ownership until maturity and other securities as well as each type of securities. You are required to determine the calculation method for each category and describe it clearly.
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 “Type,” enter the type of securities acquired in accordance with the classification mentioned in (Notes) 3. of 1 above; for example, enter “corporate bonds in Japanese currency issued by a foreign corporation.”
  - (3) In “Calculation method,” mark the method to be adopted with .
  - (4) In “Date of acquisition,” enter the date of acquisition of the securities requiring the submission of this Notification.
  - (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.