

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

納税地

Place of Tax payment

Tel 電話()

(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

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。

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

区分	種類	算出方法	新たに取得した年月日
売買目的 有価証券	Category	移動平均法 ・ 総平均法	年 月 日
		Moving average method ・ Weighted average method	年 月 日
Securities for Buying and Selling		移動平均法 ・ 総平均法	Year Month Day
満期保有 目的有価証券	Category	移動平均法 ・ 総平均法	年 月 日
		移動平均法 ・ 総平均法	年 月 日
Securities held for ownership until maturity		移動平均法 ・ 総平均法	年 月 日
その他の 有価証券	Category	移動平均法 ・ 総平均法	年 月 日
		移動平均法 ・ 総平均法	年 月 日
Other securities		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 Filling 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 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 of the business year containing the day on which the securities have been acquired (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.
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 "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."
 - (2) In "Calculation method," mark the method to be adopted with
 - (3) In "Date of acquisition," enter the date of acquisition of the securities requiring the submission of this Notification.
 - (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.