

Book / Tax Difference Adjustments (M-3 Adjustments) 財務諸表上／税務上差異修正 (M-3修正) For the year ended: 12/31/X1				
Income / (Loss) Items 利益 (損失) 項目 :				Temporary or Permanent?
	M-3 reference	Description	内容	一時的又は恒久的?
6-2-1	II-1	Income (Loss) from equity method foreign corporation	持分法外国法人からの利益 (損失)	Permanent
6-2-2	II-2	Gross foreign dividends not previously	課税されなかった総外国配当金	Permanent
6-2-3	II-3	Subpart F, PFIC, QEF and similar income inclusions	サブパート F, PFIC, QEFなどの益金算入	Permanent
6-2-4	II-4	Section 78 gross-up	78条グロスアップ	
6-2-5	II-5	Gross foreign distributions previously taxed	課税された外国配当金	
6-2-6	II-6	Income (Loss) from equity method U.S. corporation	持分法米国法人からの利益 (損失)	Permanent
6-2-7	II-7	U.S. dividends not eliminated in tax consolidation	税務上消去されなかった米国配当金	Permanent
6-2-8	II-8	Minority interest for includible corporation	算入可能法人の少数持分	Permanent
6-2-9	II-9	Income (loss) from U.S. partnerships	米国パートナーシップからの利益 (損失)	Temporary
6-2-10	II-10	Income (loss) from foreign partnerships	外国パートナーシップからの利益 (損失)	Temporary
6-2-11	II-11	Income (loss) from other pass-through entities	通過主体からの利益 (損失)	Temporary
6-2-12	II-12	Items relating to reportable transactions	開示取引関連額に関する項目	T&P
6-2-13	II-13	Interest income	利子所得	Permanent
6-2-14	II-14	Total Accrual to Cash Adjustments	発生主義から現金主義への修正	Temporary
6-2-15	II-15	Hedging transactions	ヘッジ取引	Temporary
6-2-16	II-16	Mark-to-market income (loss)	Mark-to-market 利益 (損失)	Temporary
6-2-17	II-17	Inventory valuation adjustments	棚卸資産評価修正	Temporary
6-2-18	II-18	Sales versus lease	売上 対 リース	Temporary
6-2-19	II-19	Sections 481(a) adjustments	481条(a)項修正	Permanent
6-2-20	II-20	Unearned / deferred revenue	未収収益 / 繰延収益	Temporary
6-2-21	II-21	Income recognition from Long-term	長期契約からの所得認識	Temporary
6-2-22	II-22	Original issue discounts and imputed	発行時割引とみなし利子	Temporary
6-2-23a	II-23a	Income statement gain/loss on sale, exchange, abandonment, worthless, or other disposition of assets other than inventory and flow-through entities	棚卸資産、通過主体以外の資産の売買、交換、廃棄、無価値化、その他除却からの損益計算書損益	Temporary
6-2-23b	II-23b	Gross capital gains from Schedule D, excluding amounts from flow-through	通過主体からの金額を除くスケジュールDからの総キャピタルゲイン	Temporary
6-2-23c	II-23c	Gross capital gains from Schedule D, excluding amounts from flow-through entities, abandonment losses, and worthless stock losses	通過主体からの金額、廃棄損、無価値株式損を除くスケジュールDからの総キャピタルゲイン	Temporary
6-2-23d	II-23d	Net gain/loss reported on Form 4797, line 17, excluding amounts from flow-through entities, abandonment losses, and worthless stock losses	通過主体からの金額、廃棄損、無価値株式損を除く様式4797の17行目記載の損益	Temporary
6-2-23e	II-23e	Abandonment losses	損失放棄	Temporary
6-2-23f	II-23f	Worthless stock losses	無価値株式控除	Temporary
6-2-23g	II-23g	Other gain/loss on disposition of assets other than inventory	棚卸資産以外の資産の除却損益	Temporary
6-2-24	II-24	Disallowed capital loss in excess of capital gains	キャピタルゲインを超過した非控除キャピタルロス	Temporary
6-2-25	II-25	Utilization of capital loss carryforward	繰越キャピタルロスの充当	Temporary
6-2-26	II-26	Other income (loss) items with differences	差異のあるその他利益 (損失)	T&P
6-2-27&28	II-27&28	Total income (loss) items & Total expense / deduction items	利益 (損失) 合計と費用 (控除) 合計	N/A
6-2-29	II-29	Other income (loss) items with no	差異のないその他利益 (損失)	T&P
6-2-30	II-30	Reconciliation Total		N/A

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Income / (Loss) Items 利益 (損失) 項目 :				Temporary or Permanent?
	M-3 reference	Description	内容	一時的又は恒久的?
Expense / Deduction Items 費用・控除項目 :				
6-3-1	III-1	U.S. current tax expense	米国当年度税金費用	Permanent
6-3-2	III-2	U.S. deferred tax expense	米国繰延税金費用	Permanent
6-3-3	III-3	State and local current tax expense	州当年度税金費用	Permanent
6-3-4	III-4	State and local deferred tax expense	州繰延税金費用	Permanent
6-3-5	III-5	Foreign current income tax expense	外国当年度税金費用	Permanent
6-3-6	III-6	Foreign deferred income tax expense	外国繰延税金費用	Permanent
6-3-7	III-7	Foreign withholding tax	外国源泉徴収税	Permanent
6-3-8	III-8	Stock option (ISO)	ストックオプション (ISO)	Permanent
6-3-9	III-9	Stock option (NQSO)	ストックオプション (NQSO)	Permanent
6-3-10	III-10	Other equity-based compensation	その他資本ベースの報酬	Permanent
6-3-11	III-11	Meals and entertainment	食費及び交際費	Permanent
6-3-12	III-12	Fines and penalties	罰金及び加算税	Permanent
6-3-13	III-13	Punitive damages	損金不算入刑事罰損害	Permanent
6-3-14	III-14	Parachute payments	超過パラシュート支払	Permanent
6-3-15	III-15	Compensation with section 162 (m)	162条(m)項給与制限	Permanent
6-3-16	III-16	Pension and profit sharing	年金と利益分配	Temporary
6-3-17	III-17	Other post retirement benefits	その他退職給付金	Temporary
6-3-18	III-18	Deferred compensation	繰延報酬	Temporary
6-3-19	III-19	Charitable contribution of cash and tangible property	現金及び有形資産による慈善寄付	Permanent
6-3-20	III-20	Charitable contribution of intangible	無形資産による慈善寄付	Permanent
6-3-21	III-21	Charitable contribution limitation	慈善寄付制限	Temporary
6-3-22	III-22	Charitable contribution carryforward used	繰越慈善寄付金使用額	Temporary
6-3-23	III-23	Current year acquisition / reorganization investment banking fees	当年度取得・再編投資銀行費用	Permanent
6-3-24	III-24	Current year acquisition / reorganization legal / accounting fees	当年度取得・再編法務会計費用	Permanent
6-3-25	III-25	Current year acquisition / reorganization other costs	当年度取得・再編その他費用	Permanent
6-3-26	III-26	Amortization / impairment of goodwill	償却と暖簾の減損	T&P
6-3-27	III-27	Amortization of acquisition / reorganization and start-up costs	取得・再編費用及び開業費の償却	Temporary
6-3-28	III-28	Other amortization or impairment write-	その他償却または減損処理	Temporary
6-3-29	III-29	Section 198 environmental remediation	198条環境保全費用	Permanent
6-3-30	III-30	Depletion	減耗償却	Temporary
6-3-31	III-31	Depreciation	減価償却	Temporary
6-3-32	III-32	Bad debt expense	貸倒費用	Temporary
6-3-33	III-33	Corporate owned life insurance premiums	法人所有の生命保険料	Permanent
6-3-34	III-34	Purchase versus lease (for purchasers and/or lessees)	購入とリース	Temporary
6-3-35	III-35	Other expense/deduction items with differences	差異のあるその他利益 (損失)	T&P
6-3-36	III-36	Total expense / deduction items	費用/控除項目の合計	N/A