

WORKPAPER INDEX (ワークペーパー目次)

1. Information from Financial Statements (財務諸表からの情報)

1-1-1	Tax Provision / Tax Return Reconciliation (税引当/申告書の比較)
1-1-2	Balance Sheet (Tax Return Format) (貸借対照表-申告書形式)
1-1-3	Income Statement (Tax Return Format) (損益計算書-申告書形式)
1-1-4	Audited (Reviewed) Financial Statement (監査後(検証後)財務諸表)
1-2-1	Trial Balance - BS (試算表-貸借対照表)
1-2-2	Trial Balance - PL (試算表-損益計算書)
1-3	Reclassification Detail (科目修正計上詳細)

2. Information for Related companies (関係会社の情報)

2-1	Foreign Related Parties Information 1 (Form 5471) (外国関連者情報-5471書式)
2-2	Foreign Related Parties Information 2 (Form 5472) (外国関連者情報-5472書式)
2-3	Controlled Group Corporation Information (Section 1561 Statement) グループ法人の情報 (1561条明細書)

3. Information for Fixes Assets (Properties) & Intangible Assets (固定資産と無形資産の情報)

3-1	Fixed Assets Rollforward Schedule (固定資産ロールフォワード表)
3-2	Fixed Assets Reconciliation Book / Tax (固定資産のブック/タックス比較表)
3-3	Book Depreciation & Amortization (財務諸表上減価償却費と減耗費)
3-4	Tax Depreciation (税務上減価償却費)
3-5	Fixed Assets Additions Detail (取得固定資産明細)
3-6	Fixed Assets Disposals Detail (固定資産除却詳細)
3-7	Tax Amortization (税務上償却費)

4. Other Information for tax return (申告書のためのその他の情報)

4-1	Officers Compensation Detail (役員給与詳細)
4-2-1	Retained Earnings Rollforward Schedule (繰越利益金ロールフォワード表)
4-2-2	Net Operating Loss Rollforward Schedule (繰越欠損金ロールフォワード表)
4-3	Estimated Tax & Extension Payment Information & Tax Refund (予定納税、延長申請時納税及び税還付の情報)
4-4-1	Partnership Information 1 (Form 1065 & Schedule K-1) パートナースHIP情報 1 (1065書式&スケジュールK-1)
4-4-2	Partnership Information 2 (Financial Statements) パートナースHIP情報 2 (財務諸表)
4-5-1	Foreign Tax Credit Calculation - Overall Foreign Source Income - First Year Sample (外国税額控除の計算-外国源泉所得で初年度の例)
4-5-2	Foreign Tax Credit Calculation - Overall Foreign Source Income - Second Year Sample (外国税額控除の計算-外国源泉所得で次年度の例)
4-5-3	Foreign Tax Credit Calculation - Overall Foreign Source Loss Sample (外国税額控除の計算-外国源泉損失の例)
4-6	Report of Foreign Bank and Financial Accounts (外国銀行口座報告書)

5. Tax Provision (税引当)

5-1	Tax Provision Journal Entries (税引当仕訳)
5-2	Tax Provision Summary (FED & States) (税引当要約-連邦及び州)
5-3-1	Current Year Federal Tax Liability Worksheet (当年度連邦税額計算表)
5-3-2	Current Year State Tax Liability Worksheet (当年度州税額計算表)
5-3-3	Taxable Income Calculation Worksheet (課税所得計算表)
5-4	Analysis of Federal & State Deferred Taxes (連邦及び州税繰延税金分析)
5-5	Effective Tax Rate Calculation Worksheet (実効税率計算表)
5-6	Income Tax Movement Schedule (Rollforward Schedule) (所得税変動表-ロールフォワード表)

6. Detailed Information for Adjustments for tax purposes (税務上加減算の詳細情報)

6-2-1	Income (Loss) from equity method foreign corporation (持分法外国法人からの利益(損失))
6-2-2	Gross foreign dividends not previously taxed (課税されなかった総外国配当金)
6-2-3	Subpart F, PFIC, QEF and similar income inclusions (サブパート F, PFIC, QEFなどの益金算入)
6-2-4	Section 78 gross-up (78条グロスアップ)
6-2-5	Gross foreign distributions previously taxed (課税された外国分配金)
6-2-6	Income (Loss) from equity method U.S. corporation (持分法米国法人からの利益(損失))
6-2-7	U.S. dividends not eliminated in tax consolidation (税務上消去されなかった米国配当金)
6-2-8	Minority interest for includible corporation (算入可能法人の少数持分)
6-2-9 & 10	Partnership Book / Tax Basis Difference (Current Year Income / Loss) (パートナースHIP財務・税務上基礎の差異(当期損益)), Partnership Book / Tax Basis Difference (Disposal of Partnership Interest) (パートナースHIP財務・税務上基礎の差異(パートナースHIP持分の処分))
6-2-11	Income (loss) from other flow-through entities (通過主体からの利益(損失))
6-2-12	Items relating to reportable transactions (開示取引関連額に関する項目)
6-2-13	Interest income (利子所得)
6-2-14	Total Accrual to Cash Adjustments (発生主義から現金主義への修正)
6-2-15	Hedging transactions (ヘッジ取引)
6-2-16	Mark-to-market income (loss) (マーク To マーケット 利益(損失))
6-2-17	Inventory valuation adjustments - Capitalization and Inclusion in Inventory Costs (Uniform Capitalization (UNICAP) Rule - Code Sec. 263A) (棚卸資産評価修正)(棚卸資産費用の算入と資本化(統一資本化規則-263条A項))

WORKPAPER INDEX (ワークペーパー目次)

6. Detailed Information for Adjustments for tax purposes continued (税務上加減算の詳細情報続き)

6-2-18	Sales (Purchase) versus lease (売上(購入) 対 リース)
6-2-19	Sections 481(a) adjustments (481条(a)項修正)
6-2-20	Unearned / deferred revenue (未収収益 / 繰延収益)
6-2-21	Income recognition from Long-term contracts (長期契約からの所得認識)
6-2-22	Original issue discounts and imputed interest (元発行割引とみなし利子)
6-2-23a	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)
6-2-23b	Gross capital gains from Schedule D, excluding amounts from flow-through entities (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)
6-2-23c	Gross capital loss 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ロス)
6-2-23d	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)
6-2-23e	Abandonment losses (廃棄損)
6-2-23f	Worthless stock losses (無価値化株式損)
6-2-23g	Other gain/loss on disposition of assets other than inventory (棚卸資産以外の資産のその他除却損益)
6-2-24	Disallowed capital loss in excess of capital gains (損金不参入のキャピタルゲインの金額を超えるキャピタルロス)
6-2-25	Utilization of capital loss carryforward (繰越キャピタルロスの相殺)
6-2-26	Other income (loss) items with differences (差異のあるその他利益(損失)項目)
6-2-27	Total income (loss) items (差異のあるその他利益(損失)項目)
6-2-28	Total expense / deduction items (費用及び控除項目の合計)
6-2-29	Other income (loss) items with no differences (差異のないその他利益(損失)項目)
6-3-1&2	Federal Income Tax (連邦税)
6-3-3&4	State & Local Current & Deferred Income Tax Expense (True-Up) (州、ローカル当期及び繰延所得税積み増し)
6-3-5	Foreign current tax expense (外国当年度税金費用)
6-3-6	Foreign deferred tax expense (外国繰延税金費用)
6-3-7	Foreign withholding tax (外国源泉徴収税)
6-3-8	Stock option (ISO) (ストックオプション(ISO))
6-3-9	Stock option (NQSO) (ストックオプション(NQSO))
6-3-10	Other equity-based compensation (その他資本ベースの報酬)
6-3-11	Meals & Entertainment (食費及び接待費)
6-3-12	Fine & Penalties (罰金及び加算税)
6-3-13	Nondeductible punitive damages (損金不算入刑事罰損害)
6-3-14	Excess parachute payments (超過パラシュート支払)
6-3-15	Excess section 162 (m) compensation (超過162条(m)項給与)
6-3-16	Pension and profit sharing (年金と利益分配)
6-3-17	Other post retirement benefits (その他退職給付金)
6-3-18	Deferred compensation (繰延報酬)
6-3-19, 20, 21&22	Charitable Contribution (慈善寄付金) & Charitable Contribution Carryover (寄付金繰越)
6-3-23	Current year acquisition / reorganization investment banking fees (当年度取得・再編投資銀行費用)
6-3-24	Current year acquisition / reorganization legal / accounting fees (当年度取得・再編法務会計費用)
6-3-25	Current year acquisition / reorganization other costs (当年度取得・再編その他費用)
6-3-26	Amortization & Impairment of goodwill (償却とのれんの減損)
6-3-27	Amortization of acquisition / reorganization and start-up costs (取得・再編費用及び開業費の償却)
6-3-28	Other amortization or impairment write-offs (その他償却または減損処理)
6-3-29	Section 198 environmental remediation costs (198条環境保全費用)
6-3-30	Depletion (減耗償却)
6-3-31	Depreciation (減価償却費)
6-3-32	Bad debt expense (貸倒費用)
6-3-33	Corporate owned life insurance premiums (法人所有の生命保険料)
6-3-34	Sales (Purchase) versus lease (売上(購入) 対 リース) Refer to 6-18
6-3-35-1	Club Dues (諸会費)
6-3-35-2	Political Contributions (政治献金)
6-3-35-3	Lobbying Expense (陳情運動費)
6-3-35-4	Business Gifts (商用贈答品)
6-3-35-5	Employee Achievement Awards (従業員表彰賞金)
6-3-35-6	Disqualified Interest Expense (Earnings Stripping Rule - Code Sec. 163(j)) (不適格利子費用(収益回収ルール-163条(j)項))
6-3-35-7	Non-deductible Accrued Interest to Related Party - Code Sec. 267 (a) (関連者への繰延利子費用不算入-267条a項)
6-3-35-8	Prepaid Expenses (前払費用)

WORKPAPER INDEX (ワークペーパー目次)

6. Detailed Information for Adjustments for tax purposes continued (税務上加減算の詳細情報続き)

6-3-35-9	Auto Lease Inclusion (車両リース損金不算入)
6-3-35-10	Unrealized Foreign Exchange Gain (Loss) 未実現外国為替差損益
6-3-35-11	Deferred Rent 繰延賃借料
6-3-35-12	Reserves (各種引当金)
6-3-35-13	Accrued non-deductible liabilities (未払負債の損金不算入)
6-3-36	Other expense/deduction items without differences (差異のないその他費用(控除))

7. Information for Consolidated tax return if consolidated (連結税務申告書の情報)

7-1	Audited (Reviewed) Financial Statements for Subsidiaries (子会社の監査後(検証後)財務諸表)
7-2	Trial Balance for Subsidiaries (子会社の試算表)
7-3	Retained Earnings Account Activity for subsidiaries (子会社の繰越利益金科目活動)
7-4	Consolidated Corporation Information (Form 851 & 1122) (連結会社情報-851及び1122書式)
7-5-1	Consolidation Summary (連結概略)
7-5-2	Consolidation Elimination Entries (連結消去仕訳)
7-5-3	Consolidation Tax Allocation Agreement (連結税分担同意)

8. Information for State tax returns (州税申告書の情報)

8-1-1	State Apportionment - 3 Factors (州按分-3要素)
8-1-2	State Apportionment - Receipt (州按分-受取)
8-1-3	State Apportionment - Payroll (州按分-給与支払)
8-1-4	State Apportionment - Properties - Fixed Assets (州按分-固定資産)
8-1-5	State Apportionment - Properties - Fixed Assets (Rent Expense) (州按分-固定資産(賃借料))
8-1-6	State Apportionment - For States which require special consideration (特殊な州の州按分)
8-2	Local Apportionment - For Locals (ローカル按分-ローカル分)
8-3	California Depreciation (カリフォルニア州減価償却)
8-4	New York - Capital Base Tax Calculation (ニューヨーク州資本ベース税額計算)

9. Other Information (その他情報)

9-1	A Copy of FED Tax Returns (連邦税申告書のコピー)
9-2	A copy of State & Local Tax Returns (州、ローカル税申告書のコピー)
9-3	A Copy of Notices (各種通知書のコピー)
9-4	Other information carryforward to Next Year (その他次年度への連絡事項)