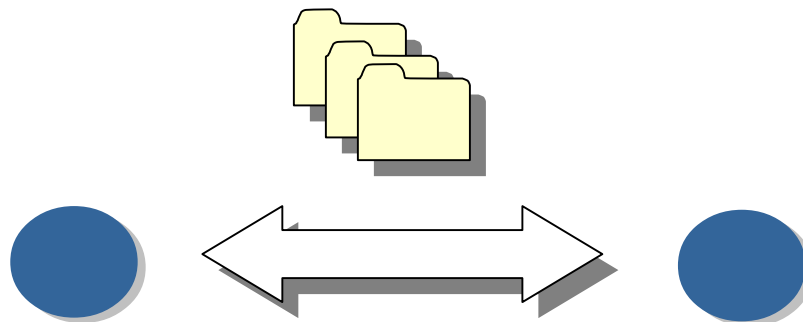




Paperwork Manual



1st floor in T-FORT ANNEX building, 1-16-9 Benten,
Chuo-ku, Chiba City, Chiba Prefecture 260-0045

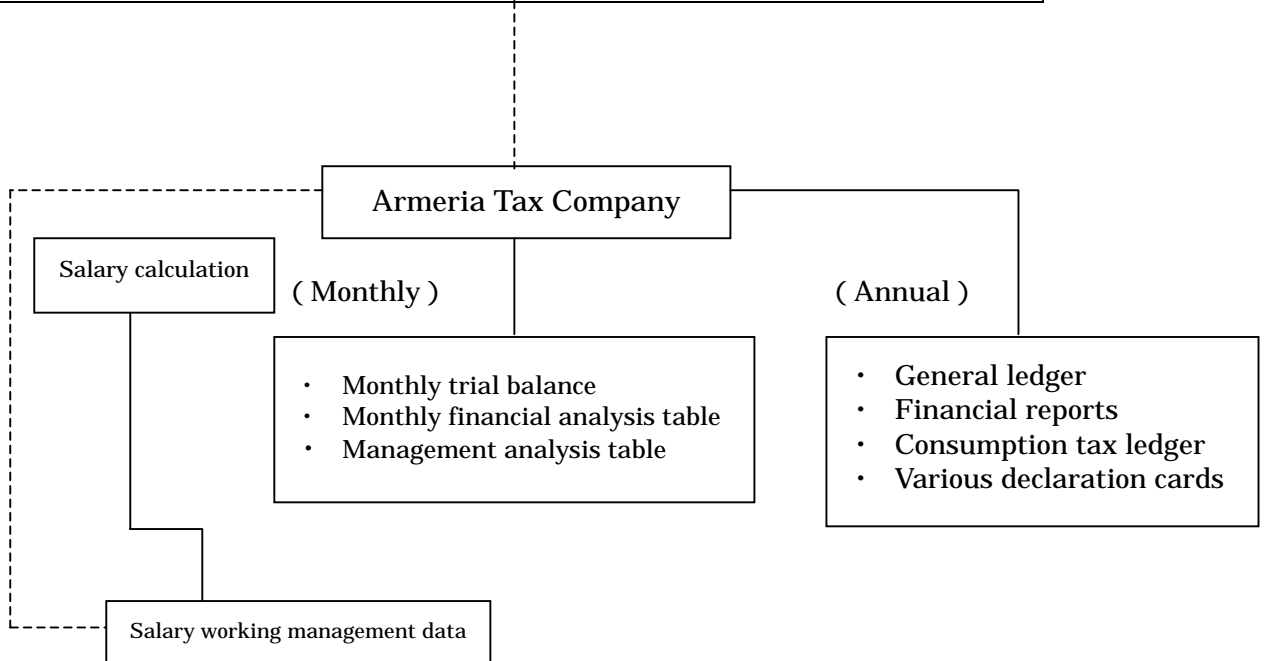
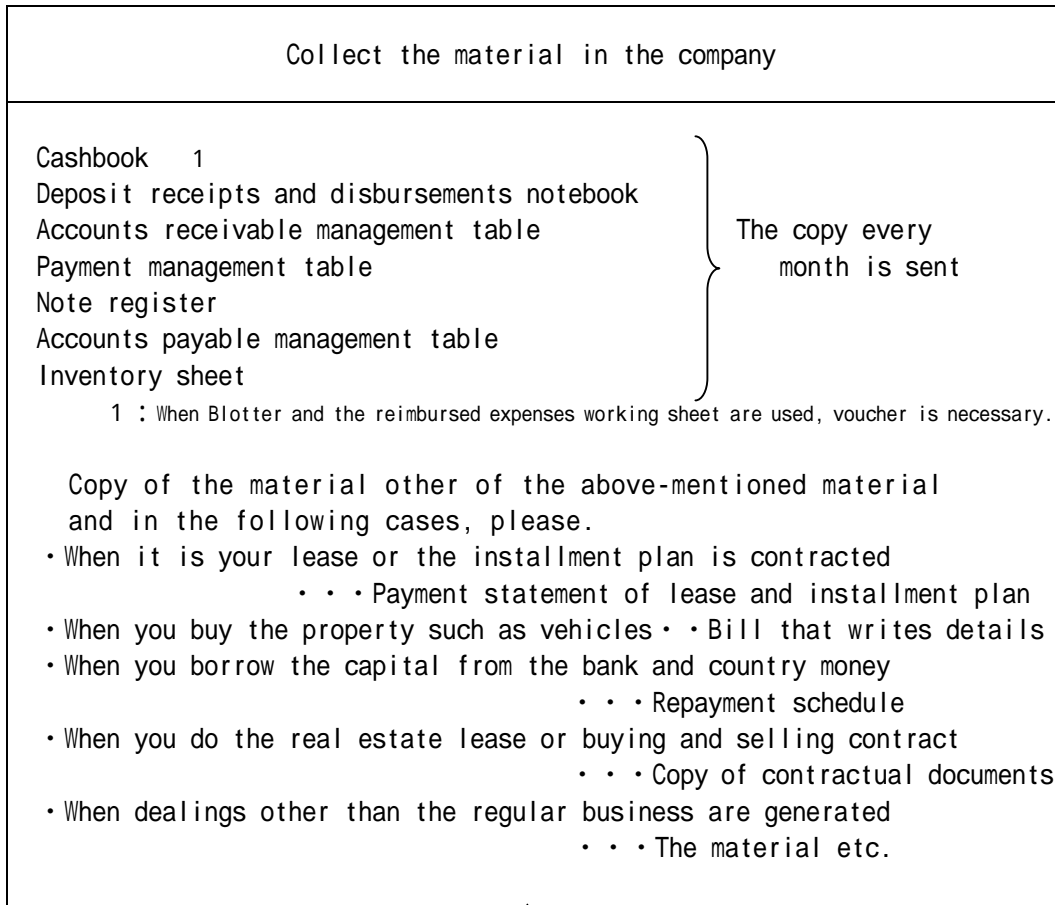
Armeria Tax Company
Tel 043 - 206 - 2460

October 1, 2009

Contents

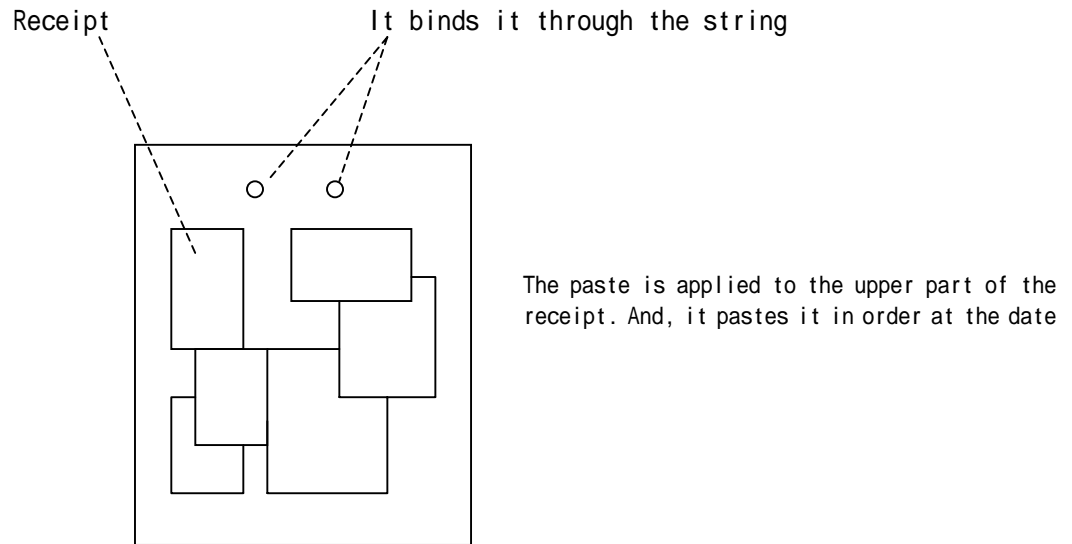
- Chart of the entire accounting business
- Receipt and preservation method of bill
- 1 . Cash book (When there are a lot of sales with cash, and cash can manage)
- 2 . Daily total table (There is a sale for cash of every day, and the cash payment when there is a lot of cost)
- 3 . Reimbursed expenses statement paper
- 4 . Deposit receipts and disbursements notebook
- 5 . Accounts receivable management table
- 6 . Payment management table
- 7 . Bills and notes filling in notebook
- 8 . Notes concerning salary
- 9 . Declaration form tax exemption for dependents etc.
- 1 0 . About income tax withheld at source other than the salary

Chart of the entire accounting business

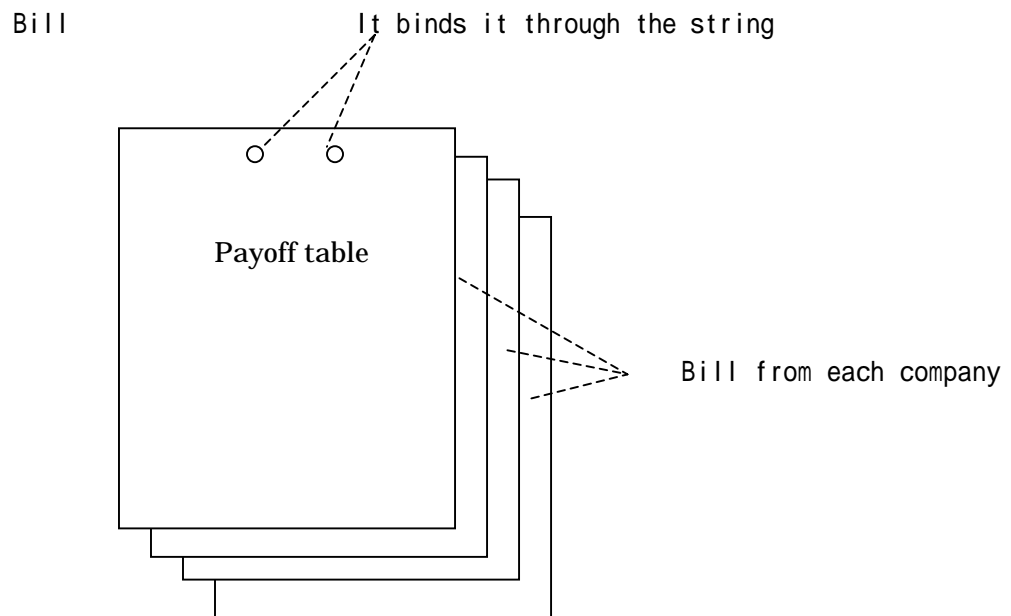


Receipt and preservation method of bill

The mount is prepared in cash, the check, the transfer of fund, and the bills and notes, the receipt etc. are pasted to the mount respectively, and files it.



Any mount guard is good



It files it every month

1 . Cashbook (Generally, it is used)

It writes in the one of the loose-leaf notebook form.

Entry example

Date	Item		Money received	Payment	Amount outstanding
5.1	Amount outstanding carried forward				50,000
5.2	Supplies expenses	Shop Miscellaneous goods		3,812	
"	Traveling expenses fare	Bus and taxi		3,880	
"	Entertainment expenses	× × With meal (Entertainment)		10,800	31,508
	Whenever the date changes, one line is opened				
5.3	Ordinary deposit	Bank / × × Branch office	100,000		
"	Consumable expenses	Shop Tool		38,000	
"	Expense related to vehicle	Gas		4,512	
"	Traveling expenses fare	Highway tolls		6,000	82,996

5.25	Newspaper expense	Newspaper		3,200	
"	Accounts receivable	Commercial firm / April	850,000		
"	Accounts payable	× Shop / April		200,000	
"	Ordinary deposit	Bank / × × Branch office		100,000	569,012
5.31	Rent	× Real estate Parking lot		30,000	
	Rent	× × Company Office		150,000	389,012
5.31		The Next month of carried forward			389,012

Please fill it in on a new page every month

Date	Item		Money received	Payment	Amount outstanding
6.1	Amount outstanding carried forward				389,012
6.1	Communication expense	Stamp		6,000	
"	Taxes and public charges	Revenue stamp		10,000	

4 . Deposit receipts and disbursements notebook

Details are filled in the passbook of ordinary deposit.

Entry example

Date	Amount of money of payment	Amount of deposit money	Amount outstanding
xx.5. 1		Amount outstanding	1,029,332
xx.5. 1 Accounts receivable	KA)ZAIMU SYOUTEN	(735) 199,265	1,228,597
xx.5. 3 Cash	100,000		1,128,597
xx.5.10 Accounts receivable	SS TEC(KA	(735) 1,199,265	2,327,862
xx.5.15 Rent	38,002	NIPPON SHINPAN	2,289,860
xx.5.18 Accounts payable	75,500	NATIONAL CREDIT	2,214,360
xx.5.25 Refer to details	42,500	JCB CARD	2,171,860
xx.5.25 Salary	1,992,328	Transfer of fund	179,532
xx.5.25 Accounts receivable	TOKYO SANGYO(KA	(630) 2,099,370	2,278,902
xx.5.25 Cash		100,000	2,378,902
xx.5.27 Account payable trade	42,022	Transfer of fund	2,336,880
xx.5.27 Item	105,032	Transfer of fund	2,231,848
xx.5.28 Insurance premium	27,000	TOKYO KAIJYO	2,204,848
xx.5.31 Accounts receivable	KA)ZAIMU SYOUTEN	(420) 401,280	2,606,128
xx.5.31 Communication charges	62,996	Telephone	2,543,132
xx.5.31 Light and fuel expenses	3,563	Electric rate	2,539,569
xx.6. 1 Cash	100,000		2,439,569
xx.6. 1	6,245	Transfer of fund	2,433,324

- 1 . When the transfer commission is subtracted when accounts receivable are received, the transfer commission subtracted by () is filled in.
- 2 . Please append the copy of the schedule when you pay two or more dealings the card etc.
- 3 . Please draw the line every month.

8 . Notes concerning salary ! !

When you employ the employee and the part-time job staff . . .

- Please get the personal history without fail, and preserve it. In that case, please fill in the adoption day and the day of joining a company somewhere. (It is also good to copy the license.)
- Both the one on the market and the thing made in the company formats of the personal history are acceptable.
Please put the following item when making it in the company.

Address, Registered domicile, Name, Date of birth, Age, The final academic background,
Business career

- Please get the passport copy from the foreigner.

The income tax withheld at source of uniform 20% is taxed for the foreigner (nonresident) as long as it doesn't correspond to the exemption regulations of taxation.

(Student or the business training person's exemption is not applied to the student who attends school to Japanese language school etc.)

There is an address within the country or the individual who has the address for one year or more up to the present time continuously is called a resident. Individuals other than the resident are called a nonresident.

Example: For the salary 100,000 yen, Income tax collected at the source 20,000 yen

9 . Declaration form tax exemption for dependents etc.

The tax exemption for dependents declaration form is a document that the company has on hand. All employees fill in January every year, and preserves it with the company. Moreover, it fills in without fail when the new employee and the part-time job staff enter, and it preserves it with the company.

The collection is guided in around November every year. Please submit it at that time.

In the following cases, please make an entry in again.

- 1 . When the address is changed
- 2 . When the number of dependents increases, and it decreases
- 3 . When the family name changes because of the marriage etc.

Person who may not submit it

When it works at the same time in two places or more, and the declaration card like tax exemption for dependents etc. has already been submitted to the company in other offices, it doesn't submit. However, please submit it when retiring from the company that submitted it.

< Case1 >

	1/1		12/31	
Company A	Submit	Retirement		
Company B	Joining a company	Submit x	Submit	Year-end adjustment of company
Company C		Joining a company	Submit x	Year-end adjustment of company C x

This person has the withholding slip of company A company B company C between from 2/16 to 3/15 and does a final declaration.

< Case2 >

	1/1	5/5	9/10	12/31	
Company A	Submit	Resubmit	Resubmit		Year-end adjustment of Company A
		5/5 Dependents increases	9/10 Address correction		

When you do not submit the declaration card of tax exemption for dependents etc.

The calculation of the income tax withheld at source of the salary every month changes. (When in the salary 100,000 yen, there is no dependent)

Person who submitted it (example 1:company A, After submits company B)
 Salary income tax collected at the source 710 yen

Person who doesn't submit it (example 1:company B and company C are similar)
 Salary income tax collected at the source 3,500 yen

Because the year-end adjustment is not done in the company, a final declaration is done for myself.

10 . About income tax withheld at source other than the salary

It is necessary to pull out income tax withheld at source besides the salary, the retirement allowance, and payment.

The typical one is as follows.

- (1) Charge of literary property (Manuscript fee, design reward, and royalty, etc.)
- (2) Payment to licensed tax accountant, lawyer, certified public accountant, judicial scrivener, and public consultant on social and labor insurance, etc.
- (3) Reward such as entertainers

<Withholding method and method of payment >

1 . Withholding method

When the consumption tax is specified in the bill etc.

- Reward For 100,000 yen

Income tax withheld at source becomes 10% of the reward

$100,000 - 10,000$ (Income tax withheld at source) + $5,000$ (Consumption tax)

= $95,000$ yen (Amount of payout)

Including the consumption tax

- Because income tax withheld at source is 10% of 105,000 yen, payment

$105,000$ yen - $10,500$ yen (Income tax withheld at source) = $94,500$ yen (Amount of payout)

Amount of money of income tax withheld at source

- Basically, it is necessary to note it in the following cases because the amount of a tax is different though it is 10% of the reward.

(A) When the payment of once exceeds one million yen • • One million yen

excess part is 20%

(B) Judicial scrivener's reward is 10% that subtracts 10,000 yen from the reward

2 . Delivery method

General rule

The income tax withheld at source of the reward that will be paid by the end of this month will be paid by the tenth next month.

Exception delivery

When the exception of the delivery date has been received for the income tax withheld at source of the salary (Less than ten people payment of salary) , it is admitted to pay collectively every semi-annual is above-mentioned (2).

(Exception of delivery date)

Income tax withheld at source of salary + For above-mentioned (2)

From January to June • • • July 10

From July to December • • • January 20 next year

Matter for Caution

There is an obligation for those who pay about the reward to collect income tax withheld at source and to pay. It pays for not possible to collect.

Additional tax on nonpayment 5% (10% when pointed out to the tax office) is paid when late for the time for payment.

Please confirm whether it is target payment beforehand when such a reward and the charge are paid for withholding.