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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.



receipt. And, it pastes it in order at the date

Any mount guard is good



It files it every month

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

# Entry example

| Date |                            | ltem                                  | Money received | Payment | Amount outstanding |
|------|----------------------------|---------------------------------------|----------------|---------|--------------------|
| 5.1  |                            | Amount outstanding carried<br>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 ch       | nanges, one line is opened            |                |         |                    |
| 5.3  | Ordinary deposit           | Bank/××Branch office                  | 100,000        |         |                    |
| "    | Consumable expenses        | Shop Too I                            |                | 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                | ×Realestate Parkinglot               |         | 30,000  |         |
|      | Rent                | ××Company Office                     |         | 150,000 | 389,012 |
|      |                     |                                      |         |         |         |
| 5.31 |                     | The Next month of carried<br>forward |         |         | 389,012 |

## Please fill it in on a new page every month

| Date | ltem                                   | 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  |                    |

# 2 . Daily total table (For restaurant and retail store)

Sales are collected in cash, and for expenditure when there is payment every day.

(Basis)

#### Daily total table

| Please paste the receipt<br>of the total of the cash<br>register for a day          Amount outstanding |    |
|--|----|
| Money received<br>Cash turnover (Receipt )   |    |
| Cash turnover (Receipt)  |    |
|  |    |
| Other income ( )   |    |
|  |    |
| From the deposit (   |    |
| Money received total   | 1  |
| Payment  |    |
| Purchasing expenses ( Piece )  |    |
| Consumables (Piece)  |    |
|  |    |
|  |    |
|  |    |
| To the deposit (   |    |
| Payment total  | _  |
| + - Book balance   | _  |
| Cash over and short  | -  |
| (Red figure )  |    |
| Today's cash balances  |    |
| ( The same amount of money)  |    |
| Each amount of money   |    |
| 10.000 Piece   |    |
| 5,000  |    |
| 2,000  |    |
| 1,000<br>500   | -+ |
|  | -+ |
| 50   |    |
| 10   |    |
| 5  |    |
| 1 Total  | -+ |
|  |    |
| - Cash over and short  |    |

Please paste the receipt on the reverse

<How to use>

<sup>•</sup> Because it is a basic form, it changes according to the situation of the type of business and business and uses it

#### 3 . Reimbursed expenses statement paper (For operation company)

Company where a lot of sales personnel exist, and the cash sales are few, recommends Reimbursed expenses statement paper.

| Name                |       | Year Mor   | un .       |       |        |                  |
|---------------------|-------|--|------------|-------|--------|------------------|
| Day                 | Payee | Content of payment                               |            | Usaçe |        | Amount of money@ |
|                     |       | □Transportation □Supplies<br>□Meeting □Others    |            |       |        |                  |
|                     |       | Transportation Supplies                          |            |       |        |                  |
|                     |       | Meeting Others                                   |            |       |        |                  |
|                     |       | Transportation Supplies                          |            |       |        |                  |
|                     |       | Meeting Others                                   |            |       |        |                  |
|                     |       | Transportation Supplies                          |            |       |        |                  |
|                     |       | Meeting      Others                              |            |       |        |                  |
|                     |       | Transportation Supplies                          |            |       |        |                  |
|                     |       | □ Meeting □ Others                               |            |       |        |                  |
|                     |       | □ Transportation □ Supplies                      |            |       |        |                  |
|                     |       | Meeting DOthers                                  |            |       |        |                  |
| 127                 |       | Transportation  Supplies Meeting Others          |            |       |        |                  |
| F                   |       | Transportation DSupplies                         |            |       |        |                  |
|                     |       | Meeting DOthers                                  |            |       |        |                  |
| •                   |       | Transportation D Supplies                        |            |       |        |                  |
|                     |       | Meeting Others                                   |            |       |        |                  |
|                     |       | Transportation DSupplies                         |            |       |        |                  |
|                     |       | ☐ Meeting ☐ Others                               |            |       |        |                  |
|                     |       | □ Transportation □ Supplies                      |            |       |        |                  |
|                     |       | Meeting      Others                              |            |       |        |                  |
|                     |       | Transportation Supplies                          |            |       |        |                  |
|                     |       | IMeeting Others     Transportation OSupplies     |            |       |        |                  |
| 2                   |       | Meeting Others                                   |            |       |        |                  |
| •                   |       | Transportation Supplies                          |            |       |        |                  |
|                     |       | Meeting OOthers                                  |            |       |        |                  |
|                     |       | □ Transportation □ Supplies                      |            |       |        |                  |
|                     |       | Meeting Others                                   |            |       |        |                  |
|                     |       | □Transportation □Supplies<br>□Meeting □Others    | 1          |       |        |                  |
|                     |       | □Transportation □Supplies<br>□Meeting □Others    |            |       |        |                  |
| < How to use of the |       | a hard she a strategy with a strategy of         | Adjustment |       | Total  |                  |
|                     |       | idjust the expenditure from 1 week to the        | day        |       | r ocal |                  |
|                     |       | onth. The content of the date and                | Adjustment |       |        |                  |
|                     |       | fers it to the deposit account in paving for. In |            |       |        |                  |
|                     |       | k is filled in without fail. The receipts is     | ine aroa   |       |        |                  |

<How to use>

- The adjustment is about every ten days of every one month at each business trip either. The rule is decided as a company.
- We will recommend to be transfer of fund directly from the bank book of the company if possible.
- Please note that the excess and deficiency occurs in the amount of money of the adjustment when there is prepaid money in prior.
- That shift easily when dealing by such a form when the adjustment business is done by using an in-house network by the personal computer in the future.

Details are filled in the passbook of ordinary deposit.

### Entry example

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

#### Accounts receivable management table

# Demand of May 2010

Company

|                   |                | 1                           |               |                            |                         | 1                         |                         |
|-------------------|----------------|-----------------------------|---------------|----------------------------|-------------------------|---------------------------|-------------------------|
| Customer name     | Cutoff<br>date | Carried forward<br>of April | Demand of May | Receipt of money<br>of May | Transfer of<br>fund fee | Carried forward<br>of May | Notes                   |
| Commercial firm   | 25             | 850,000                     | 1,127,800     | 850,000                    | 0                       | 1,127,800                 | Cash                    |
| Shop              | 20             | 601,700                     | 0             | 600,545                    | 1,155                   |                           | Transfer<br>of fund 3.4 |
| SS TEC            | 25             | 1,200,000                   | 2,678,000     | 1,199,265                  | 735                     | 2,760,000                 | Transfer<br>of fund     |
| Tokyo<br>Industry | 25             | 4,120,000                   | 2,060,000     | 2,099,370                  | 630                     | 3,150,000                 | Transfer<br>of fund     |
|                   |                | 5/25 Bill                   | NO.AK123123   | 1,050,000                  | Drawer                  | Industry                  | Due date<br>xx.8.25     |
|                   |                |                             |               |                            |                         |                           |                         |
|                   |                |                             |               |                            |                         |                           |                         |
|                   |                |                             |               |                            |                         |                           |                         |
|                   |                |                             |               |                            |                         |                           |                         |
|                   |                |                             |               |                            |                         |                           |                         |
|                   |                |                             |               |                            |                         |                           |                         |
|                   |                |                             |               |                            |                         |                           |                         |
|                   |                |                             |               |                            |                         |                           |                         |
| Total             |                | 6,851,700                   | 5,987,800     | 5,799,180                  | 2,520                   | 7,037,800                 |                         |

If data like the above-mentioned can be output when "Sales management software" is used, it is not necessary to fill in the above-mentioned table.

# 6 . Payment management table

Payment management table

# Company

| Davias      | Contont                 | Carried forward | Demand of | Payment of | Carried forward | Demand of | Payment of | Amount<br>outstanding of | Nataa               |
|-------------|-------------------------|-----------------|-----------|------------|-----------------|-----------|------------|--------------------------|---------------------|
| Payee       | Content                 | of March        | April     | April      | of April        | May       | May        | May                      | Notes               |
| Industry    | Stock                   | 2,100,000       | 1,050,000 | 525,000    | 2,625,000       | 315,000   | 1,575,000  | 1,365,000                | Bill                |
| Shop        | Subcontract             | 630,000         | 315,000   | 630,000    | 315,000         | 1,050,000 | 315,000    | 1,050,000                | Bill                |
| × business  | Consumption<br>articles | 105,000         | 52,500    | 31,500     | 126,000         | 0         | 73,500     | 52,500                   | Check               |
| Shop        | Stock                   | 0               | 42,022    | 0          | 42,022          | 12,000    | 42,022     | 12,000                   | Transfer<br>of fund |
| MJS         | Consumption<br>articles | 75,032          | 0         | 0          | 75,032          | 42,000    | 75,032     | 42,000                   | Transfer<br>of fund |
| TOKYO RICOH | Repair                  | 0               | 0         | 0          | 0               | 30,000    | 30,000     | 0                        | Transfer<br>of fund |
|             |                         |                 |           |            |                 |           |            |                          |                     |
|             |                         |                 |           |            |                 |           |            |                          |                     |
|             |                         |                 |           |            |                 |           |            |                          |                     |
|             |                         |                 |           |            |                 |           |            |                          |                     |
|             |                         |                 |           |            |                 |           |            |                          |                     |
|             |                         |                 |           |            |                 |           |            |                          |                     |
|             |                         |                 |           |            |                 |           |            |                          |                     |
|             |                         |                 |           |            |                 |           |            |                          |                     |
|             |                         |                 |           |            |                 |           |            |                          |                     |
|             |                         |                 |           |            |                 |           |            |                          |                     |
|             |                         |                 |           |            |                 |           |            |                          |                     |
|             |                         |                 |           |            |                 |           |            |                          |                     |
| Total       |                         |                 |           |            |                 |           |            |                          |                     |

Note register (KOKUYO) can correspond by the copy.

| Date | Other party    | No.        | Bank                          | Due date | Amount    |    | 3  | Notes |
|------|----------------|------------|-------------------------------|----------|-----------|----|----|-------|
| 4/25 | Tokyo Industry | A K 121212 | Mitsui<br>Sumitomo<br>Shibuya | xx.7.25  | 200,000   | 3  | ~  |       |
| 4/30 | Chiba shop     | A B3123122 | Mitsubishi<br>Tokyo UFJ       | xx.12.31 | 1,050,000 | 3  | 3  |       |
| 5/25 | Tokyo Industry | A K 123123 | Mitsui<br>Sumitomo<br>Shibuya | xx.8.25  | 1,050,000 | 3  | 3  |       |
|      |                |            |                               |          |           | ŝ. | ŝ. |       |
|      |                |            |                               |          |           |    |    |       |
|      |                |            |                               |          |           | 3  | 3  |       |
|      |                |            |                               |          |           | 3  | 3  |       |
|      |                |            |                               |          |           | 3  | 3  |       |

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<br>a company | Submit ×         | Submit   |  | Year-end adjustment of company |
| Company C |   |                      | Joininga company | Submit × |  | Year-end adjustment of         |

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 >



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  $\cdot$   $\cdot$  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 nonpayment5% (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.