

ワークペーパー例

A U.S., Inc.
WP 1-1-3-1
Income Statement for Tax Purposes 税務上損益計算書
For the Year Ended 12/31/20X1

Description 内容	Per F/S 財務諸表 12/31/20X1		Ref 索引	Tax Reclass 科目修正 計上	M-1s 税務上加減 算	Per T/R 申告書 12/31/20X1
	A/C	W/P				
Gross Sales 総売上		76,630,000				76,630,000
Less: Return and allowances 戻し及び割引差引		(157,000)				(157,000)
Net Sales 純売上		76,473,000		0	0	76,473,000
Less: Cost of goods sold 売上原価差引		54,435,000	1-1-3-3	308,744	(89,444)	54,654,300
Gross Profits 総利益		22,038,000		(308,744)	89,444	21,818,700
Dividend income 配当所得		0		0		0
Interest income 利子所得	1-1-4-2	40,000			(18,000)	22,000
Gross rents 賃貸料	1-2-3	100,000				100,000
Gross royalties ロイヤルティ		0		0		0
Capital gain / (loss) キャピタルゲイン/ロス		0	6-2-23&24	1,000	(1,000)	0
Net gain / (loss) from form 4797 固定資産売却損益		6,696			(716,901)	(710,206)
Other income その他損益	1-1-3-2	4,300,000	1-1-3-2	(1,000)	(2,950,000)	1,349,000
Total Income 総所得:		26,484,696		(308,744)	(3,596,458)	22,579,494
Deductions 控除:						
Officers compensation 役員給与賞与	1-1-3-2	0	4-1	E 800,000		800,000
Salaries and wages 給与及び賃金	1-2-2	6,250,000	4-1	E (800,000)	(200,000)	5,250,000
Repairs and maintenance 修理費		723,000				723,000
Bad Debts 貸倒費用		142,000			(142,000)	0
Rents 賃借料		754,000				749,000
Tax and licenses 税金及び許諾費用	1-1-3-2	8,366,802		0	(5,000)	4,828,500
Interest 利子費用	1-2-2	150,000	6-3-12	A 2,900	(3,538,302)	152,900
Charitable contribution 寄付金		67,000			(55,000)	12,000
Depreciation 減価償却費		526,091	3-3	F (123,811)	(124,570)	277,709
Less: COGS depreciation 売上原価減価償却費						0
Depletion 減耗費						0
Advertising 広告宣伝費		124,000	6-3-35-4	B 2,000		126,000
Pension, Profit sharing, ETC 年金、利益供与等		340,000				340,000
Employee benefit programs 福利厚生費		245,000			0	245,000
Other deductions その他控除	1-1-3-2	2,924,000	1-1-3-2	(189,833)	(497,000)	2,237,167
Total Deductions 控除計		20,611,892		(308,744)	(4,561,872)	15,741,276
Taxable income before NOL 欠損金控除前課税所得		5,872,804		0	965,414	6,838,218
Less: NOL deduction 繰越欠損金控除		0				0
Less: special deduction 特別控除		0				0
Taxable Income 課税所得		5,872,804		0	965,414	6,838,218

Tie to F/S