

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					W/P		
Gross Sales 総売上	1-1-4-2	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	1-1-3-3	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			6-2-13	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	D 1,000	6-2-25	0			
Net gain / (loss) from form 4797 固定資産売却損益		6,696			3-6	(716,901)			
Other income その他損益	1-1-3-2	4,300,000	1-1-3-2	(1,000)	1-1-3-2	1,349,000			
Total Income 総所得:		26,484,696		(308,744)	(3,396,698)	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 給与及び賞金	1-2-2	6,250,000	4-1	E (800,000)	6-3-35-13	5,250,000			
Repairs and maintenance 修繕費		723,000				723,000			
Bad Debts 貸倒費用		142,000			1-2-1	0			
Rents 賃借料		754,000			6-3-35-9	749,000			
Tax and licenses 税金及び許諾費用	1-1-3-2	7,190,283			1-1-3-2	(5,000)			
Interest 利子費用	1-2-2	150,000	6-3-12	A 2,900	1-1-3-2	4,952,500			
Charitable contribution 寄付金		37,000			6-3-21-1	152,900			
Depreciation 減価償却費		526,091	3-3	F (123,811)	3-2	12,000			
Less: COGS depreciation 売上原価減価償却費						277,710			
Depletion 減耗費						0			
Advertising 広告宣伝費		124,000	6-3-35-4	B 2,000		0			
Pension, Profit sharing, ETC 年金、利益供与等		340,000				126,000			
Employee benefit programs 福利厚生費		245,000				340,000			
Other deductions その他控除	1-1-3-2	2,924,000	1-1-3-2	(189,833)	1-1-3-2	245,000			
Total Deductions 控除計		19,435,374		(308,744)	(3,261,353)	15,865,277			
Taxable income before NOL 次期繰越控除前課税所得		7,049,322		0		6,714,217			
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		7,049,322		0	(335,105)	6,714,217			

Tie to F/S