1. Processing procedures for computer processing work and various regulations, guidelines, and standards related thereto 2. System manual 3. Entity Relationship Diagram or Process and DB Design 4. Table Description (including list, purpose and layout) 5. File List or Table List 6. Various code tables (including code list and code manual) 7. User Manual 8. All account information (User, Schema, etc.) that can be accessed in the computer system ② Notwithstanding the provisions of paragraph 1, if books and evidentiary documents are created using commercial software, the developer of the software shall submit the information in paragraph 1 on behalf of the taxpayer. Documents No. 1 through No. 7 can be preserved. Article 6 [Preservation of electronic records when changing computer organization] ① If the computer organization that created the electronic records is replaced with another computer organization that is not compatible with the existing electronic records, the taxpayer shall preserve the existing electronic records in one of the following ways. shall. 1. Convert and preserve existing electronic records into a structure suitable for the new system. 2. Have a system that can visualize existing electronic records 3. Convert to a text file or DBF file and preserve it by meeting the requirements of each subparagraph of Article 4, Paragraph 2. ② In cases where the records are preserved using the method specified in paragraph 1, item 1 or item 3, the taxpayer is responsible for proving that the existing electronic records have been completely converted. ③ If the computer organization is changed, documents recording the changes and documents under each subparagraph of Article 5, Paragraph 1 regarding the existing system must be preserved. Article 7 [Record retention during electronic transactions] Taxpayers who conduct electronic transactions must keep detailed information such as the trader, transaction item, transaction date, quantity, unit price, and supply price along with evidentiary documents such as major contracts created in the course of corporate activities. Electronic records and related controls must be preserved, and all responsibilities related thereto lie with the taxpayer. Article 8 [Management of electronic records for preservation] ① Electronic records according to this notice shall be copied (back-up) to computerized media for each tax period and stored in a domestic location with a locking device to prevent accidents such as loss, theft, or damage. It must be preserved and managed in a storage location. ② A label indicating the type of data, taxation period, retention period, date of creation, person in charge, etc. must be attached to the computer media preserved and managed in accordance with the provisions of paragraph 1.