

Toyota Financial Statement – 2026 Update

The Toyota Dealer Financial Statement has been updated to fully comply with 2026 reporting standards. Please carefully review this documentation along with manufacturer communications to ensure an efficient transition.

Update your Chart of Accounts, as well as any DOC's you use, with any new accounts or deleted accounts; also update conversion codes (relates) as appropriate for each account.



MAKE SURE YOU CHANGE THE RELATE YEAR IN CHART OF ACCOUNTS TO 2026 BEFORE MAKING RELATE CHANGES! OTHERWISE, YOUR 2025 FINANCIAL STATEMENT WILL BE AFFECTED.

Page Number	Update
1	<p><u>Label Changes:</u></p> <p>Line 1: GL 2000/2020, Petty Cash/Cash In Bank/Temp/ Cash Investment (Lines Merged)</p> <p>Line 21: GL 2256/2257, Accessories Receivables/Holdback (Lines Merged)</p> <p>Line 35: GL 2407, Toyota Certified Used Vehicles – Gold</p> <p>Line 79: GL 2810/2850, Life Insurance – Cash Value/Other Non-Franchised Assets</p> <p><u>New Item:</u></p> <p>Line 26: GL 2295, Due From Sweep – Current Portion</p> <p>Line 36: GL 2403, Toyota Certified Used Vehicles – Silver</p> <p>Line 77: GL 2860, Due From Sweep – Deferred</p>
2	<p><u>New Item:</u></p> <p>Line 61: GL 7380/7381/7382, Cyber Security Insurance</p>
3	<p><u>New Item:</u></p> <p>Line 61: GL 7383/7384/7385, Cyber Security Insurance</p>
4	No Changes
5	<p><u>Label Changes:</u></p> <p>Line 5: GL 4105, New Car – Toyota – Prius Plug In (Retail)</p> <p>Line 15: GL 4107, New Car – Toyota – Prius Plug In (Lease)</p> <p>Line 24: GL 4144, New Truck – Toyota – bz (Retail)</p> <p>Line 27: GL 4034, New Truck – Toyota – RAV4 Plug In (Retail)</p> <p>Line 43: GL 4146, New Truck – Toyota – bz (Lease)</p> <p>Line 45: GL 4036, New Truck – Toyota – RAV4 Plug In (Lease)</p> <p><u>New Item:</u></p> <p>Line 29: GL 4086, New Truck – Toyota – bz Woodland (Retail)</p> <p>Line 48: GL 4088, New Truck – Toyota – bz Woodland (Lease)</p>
6	<p><u>Label Changes:</u></p> <p>Line 5: GL 4105/4107, New Car – Toyota – Prius Plug In</p> <p>Line 13: GL 4144/4146, New Truck – Toyota – bz</p> <p>Line 16: GL 4034/4036, New Truck – Toyota – RAV4 Plug In</p>

	Line 43: GL 4359/4377, Toyota Certified Used Car – Gold – After Recon – R/L Line 45: GL 4361/4378, Toyota Certified Used Truck – Gold – After Recon – R/L <u>New Item:</u> Line 18: GL 4086/4088, New Truck – Toyota – bz Woodland Line 44: GL 4351/4352, Toyota Certified Used Car – Silver – After Recon – R/L Line 46: GL 4353/4354, Toyota Certified Used Truck – Silver – After Recon – R/L
7	No Changes
8	No Changes
9	No Changes