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## MATTERS TO BE CONSIDERED WHILE TRADING WITH CHECK

### In Case the Payment is Made by Company Check;

- If the payment will be made by company check, the tax identification number of the company for which the check is issued must be written on the company check,
- A double-sided photocopy of the issued company check should be taken and kept,
- When the issued company check is delivered to the seller company, a signed collection receipt must be obtained from the seller who receives the check and the payment receipt must be filled completely,
- When the issued company check is delivered to the seller, a check exit payroll must be issued on behalf of the seller and it must be signed by the person receiving the check,

### In Case the Payment is Made by Customer Check;

- If the payment to the company from which the goods or services are received is made by a customer check, the check should not only be turned over and signature stamped (blank endorsement),
- If the payment to the company from which the goods or services are purchased will be made with a customer check, the customer check in question should be made full turnover as follows,

“Pay to the order of ..... with tax  
number of .....”

Stamp-Signature

- A copy of the customer check with full turnover delivered to the seller company must be taken and kept well,
- For the customer check with full turnover delivered to the seller company, a signed collection receipt must be obtained from the seller and the collection receipt must be filled completely,
- When the customer check with full turnover is delivered to the seller company, a check exit payroll must be issued on behalf of the seller and it must be signed by the person receiving the check.