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A105000					
纳税调整项目明细表					
行次	项 目	账载金额	税收金额	调增金额	调减金额
		1	2	3	4
1	一、收入类调整项目(2+3+4+5+6+7+8+10+11)	*	*	25,000.00	-
11	(九)其他		25,000.00	25,000.00	-
12	二、扣除类调整项目	*	*	-	20,000.00
	(13+14+15+16+17+18+19+20+21+22+23+24+26+27+28+29+30)				
	(十七)其他				20,000.00
	*	25,000.00	20,000.00	46	合计(1+12+31+36+44+45)

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纳税调整项目明细表					
行次	项 目	账载金额	税收金额	调增金额	调减金额
		1	2	3	4
45	六、其他	*	*	5,000.00	-
46	合计(1+18+31+36+44+45)			5,000.00	

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A105010					
视同销售和房地产开发企业特定业务纳税调整明细表					
行次	项 目	税收金额	纳税调整金额		
		1	2		
1	一、视同销售(营业)收入(2+3+4+5+6+7+8+9+10)	25,000.00	25,000.00		
10	(九)其他	25,000.00	25,000.00		
11	二、视同销售(营业)成本(12+13+14+15+16+17+18+19+20)		20,000.00		
20	(九)其他		20,000.00		

A105000

A105000					
纳税调整项目明细表					
行次	项 目	账载金额	税收金额	调增金额	调减金额
		1	2	3	4
1	一、收入类调整项目(2+3+4+5+6+7+8+10+11)				
2	(九)视同销售收入(填写A105010)		25,000.00	25,000.00	
11	二、扣除类调整项目				
12	(九)其他				20,000.00
46	合计(1+12+31+36+44+45)	25,000.00	20,000.00	46	*

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$$B=A \times \left[ \frac{\text{应纳税所得额} \times 50\%}{\text{应纳税所得额}} - \text{减免额} \right]$$

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  - 400
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项目	计算
纳税调整后所得	400
所得减免	$300 \times 50\% = 150$
弥补以前年度亏损	0
应纳税所得额	$400 - 150 = 250$
应纳税所得额	$250 \times 25\% = 62.5$
享受小型微利企业普惠性所得税减免政策	$100 \times (25\% - 12.5\% \times 20\%) + (250 - 100) \times (25\% - 60\% \times 20\%) = 45$
减免税额	$A = 45$
叠加享受减免优惠金额	$B = 45 \times \left[ \frac{(300 \times 50\%)}{(400 - 150)} \right] = 27$ A和B的孰小值=27
应纳税额	$62.5 - (45 - 27) = 44.5$

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项目	享受小型微利企业所得税优惠政策，但不享受项目所得减半优惠政策	先选择享受项目所得减半优惠政策，再享受小型微利企业所得	
	政策	部分进行	
调整			
	纳税调整后所得	500	500
	所得减免	300	$300 + 150 \times 50\% = 375$
	弥补以前年度亏损	20	20
	应纳税所得额		

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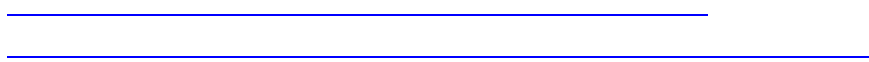


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