

P . R . China

Annual Declaration Form of Income Tax For Enterprises(Class A)

Tax Period: year from to

Name of Taxpayer:

Taxpayer Identification Code: Monetary Unit: RMB (Yuan; Jiao; Fen)

Type	Line No	Term	Amount
Total profit	1	Revenue of Primary Business	
	2	- Cost of Primary Business	
	3	Taxes and Surcharges on Primary Business	
	4	Operational Expenses	
	5	Administrative expenses	
	6	Financial Expenses	
	7	Lost of assets devaluation	
	8	+ : Income From Changes In Fair Value	
	9	Investment income	
	10	Primary Business Profit	
	11	+ : Non-operating income	
	12	- : Non-operating expenses	
	13	Total Profit (10 + 11 - 12)	
Tax payable income	14	+ : Upward adjustments to tax payable item	
	15	- : Downward adjustments to tax payable item	
	16	Including : Non-tax income	
	17	Tax-exempt income	
	18	Reduced income	
	19	Reduced and exempted tax income	
	20	Deduction plus	
	21	To offset taxable income	
	22	+ : Outside the territory of taxable income to make up for losses	
	23	After tax adjusted income (13 + 14 - 15 + 22)	
	24	- : Prior year deficiency	
	25	Tax payable income (23 - 24)	

PUBLIC FILE

Tax Payable	26	Tax rate (25%)	
	27	Tax payable income (25x26)	
	28	- : The amount of income tax relief	
	29	- : The amount of income tax credits	
	30	Income tax Payable (27 - 28 - 29)	
	31	+ : Income Tax payable abroad	
	32	- : Income tax credit for income abroad	
	33	Income tax payable in fact (30 + 31 - 32)	
	34	- : Current year accumulated Prepaid income tax	
	35	including: The prepaid tax amount of the headquarter of aggregate tax.	
	36	The financial transferred prepaid tax amount of the headquarter of aggregate tax	
	37	The apportioned prepaid tax of the affiliated agencies under aggregate tax of headquarters	
	38	Prepaid income tax proportion of combined tax member enterprises	
	39	Prepaid income tax of combined tax member enterprises	
40	Income tax refund for current year (33 - 34)		
Affiliated material	41	Previous years overpayment of income tax credit in the amount of this year	
	42	Previously unpaid income tax in the amount of storage this year	
Taxpayer seal :		Agent's company seal :	Tax Authority's Seal
Responsible person :		Registered number of responsible person :	Person Received:
Date of application : Yr		Date to Act As Agent Of Tax Declaration : Yr	Date return receive : Yr
Mon	Date	Mon	Date

中华人民共和国企业所得税年度纳税申报表(A类)

税款所属期间： 年 月 日至 年 月 日

纳税人名称：

纳税人识别号：00000000000000000000

金额单位：元（列至角分）

类别	行次	项目	金额
利润总额计算	1	一、营业收入（填附表一）	
	2	减：营业成本（填附表二）	
	3	营业税金及附加	
	4	销售费用（填附表二）	
	5	管理费用（填附表二）	
	6	财务费用（填附表二）	
	7	资产减值损失	
	8	加：公允价值变动收益	
	9	投资收益	
	10	二、营业利润	
	11	加：营业外收入（填附表一）	
	12	减：营业外支出（填附表二）	
	13	三、利润总额（10+11-12）	
应纳税所得额计算	14	加：纳税调整增加额（填附表三）	
	15	减：纳税调整减少额（填附表三）	
	16	其中：不征税收入	

	17	免税收入	
	18	减计收入	
	19	减：免税项目所得	
	20	加计扣除	
	21	抵扣应纳税所得额	
	22	加：境外应税所得弥补境内亏损	
	23	纳税调整后所得 (13 + 14 - 15 + 22)	
	24	减：弥补以前年度亏损 (填附表四)	
	25	应纳税所得额 (23 - 24)	
应纳税 额计算	26	税率 (25%)	
	27	应纳税税额 (25×26)	
	28	减：减免所得税额 (填附表五)	
	29	减：抵免所得税额 (填附表五)	
	30	应纳税额 (27 - 28 - 29)	
	31	加：境外所得应纳税所得税额 (填附表六)	
	32	减：境外所得抵免所得税额 (填附表六)	
	33	实际应纳税所得税额 (30 + 31 - 32)	
	34	减：本年累计实际已预缴的所得税额	
	35	其中：汇总纳税的总机构分摊预缴的税额	
	36	汇总纳税的总机构财政调库预缴的税额	
	37	汇总纳税的总机构所属分支机构分摊的预缴税额	
	38	合并纳税 (母子体制) 成员企业就地预缴比例	

	39	合并纳税企业就地预缴的所得税额	
	40	本年应补(退)的所得税额(33-34)	
附列资料	41	以前年度多缴的所得税额在本年抵减额	
	42	以前年度应缴未缴在本年入库所得税额	
纳税人公章:		代理申报中介机构公章:	主管税务机关受理专用章:
经办人:		经办人及执业证件号码:	受理人:
申报日期: 年 月 日		代理申报日期: 年 月 日	受理日期: 年 月 日

P . R . China Annual Declaration Form of Income Tax for Enterprises (Class A)**Filing Instruction****I Application Scope**

This form is applied to enterprises income taxpayer who is imposed after audition.

II Filing Basis

According to Enterprises Income Tax Law of P.R.C and its application regulation; enterprises accounting system, enterprises accounting standard and attached list related to declaration of income tax.

III Terms Explanation**(i) Title items**

1. "Tax Period": For ordinary tax payer, the period is from January 1st to December 31st; if the tax payer opened business in the middle of the year, filling date is from the first day of opening month to December 31st; if there are merge, acquisition, bankrupt or shutout during the period, filling date is from January 1st to last day of the month which actual shutout happened or the court announced bankrupt.

2. "Taxpayer Identification Code": Offered by Tax authority

3. "Name of Taxpayer": Full name registered in tax authority

(ii) Content items

This form is based on total enterprise profit; then plus upward adjustments to tax payable item and minus downward adjustments to tax payable item to obtain tax payable income. Difference of accounting and tax law (including income, deduction, asses and temporary difference) should be indicated in statement of tax adjustment. This form includes calculation of total profit, tax payable income, and tax payable and attached materials.

1. "Total profit" items: Enterprises applying Enterprises Accounting Regulation, the data is from Profit Statement directly; enterprises applying Enterprises Accounting System, Small Enterprises Accounting System, data in profit statement should be adjusted according to this form.

Income details and cost details should be tracked in affiliated form 1(1) Statement of Income and affiliated form 1(2) statement of cost and expense for enterprises applying Enterprise Accounting Standard or Small Enterprises Accounting Standard; for enterprises applying Enterprises Accounting Standard and Financial Enterprises Accounting System, fill Affiliated form 1(2) Financial Enterprises Income Statement and Affiliated Form 2(2) Financial enterprises cost and expense statement; for public institutions, social associations, non-enterprises private institutions, non profit organizations who are applying Public Institute Accounting Standard, Non profit private organization accounting system fill the Affiliated form 1(3)Income details statement for public institutes, social associations, non-enterprises private institutes and the Affiliated form 2(3) Public institutes, social associations, non-enterprises private institutes expense statement

2. "Tax payable income" and "Tax Payable". The data should come from affiliated form except numbers calculated in the form

3. "Attached materials" includes last year tax put into storage of current year for tax source statistic analysis

(iii) Line Explain

1. Line No.1 "Revenue of Primary Business": total income of primary business and other business. The "primary business income" and "other business income" will be filled separately in the form. Ordinary enterprises fill the Affiliated form 1(1) Income Statement; financial enterprises fill the Affiliated form 1(2) Financial enterprises income statement; Public institute, social association, non-enterprises private, non-profit organization fill the "total income" of Affiliated form 1(3) Income details statement for public institutes, social associations, non-enterprises private institutes, including tax-free income.

2. Line No.2 "Cost of Primary Business", actual cost of primary business and other business. "Primary business cost" and "other business cost" should be separated. Ordinary enterprises fill Affiliated form 2(1) Cost and expense statement; Financial

enterprises fill Affiliated form 2(2) Financial enterprises cost and expense statement; public institutes, social association, non-enterprises private institutes fill the Affiliated form 1(3) public institutes, social association, non-enterprises private institutes income statement and the Affiliated form 2(3) Public institutes, social associations, non-enterprises private institutes expense statement.

3. Line No. 3 "Taxes and Surcharges on Primary Business", operation tax, consumption tax, city sustain construction tax, source tax, land value added tax and education expense plus etc. These items should be filled separately.

4. Line No. 4 "Operational Expenses", packaging expense, advertisement expense during sales process; employment wages, business fee and other operation expense

5. Line No. 5 "Administrative expenses", expense during tax payer's business and produce organization and operation.

6. Line No. 6 "Finance expense", expense when tax payer financing for business and produce

7. Line No. 7 "Lost of assets devaluation": Devaluation of the assets

8. Line No.8 "Income from Changes in Fair Value", the change in fair value of the assets which should be calculated into current accounting period, as the fair value change of trade finance assets. If the change is loss, using "--"

9. Line No.9 "Investment Income" income for vary investment. It should be according to "investment income". If there were loss, using "--". When enterprises dispose and transfer trade finance assets, dispose income should be taken out from Income from Changes in Fair Value, including Tax payable from abroad investment.

10. Line No.10 "Primary Business Profit", current accounting period profit.

11. Line No.11 "Non-operating income", income from indirect business. Please fill the Affiliated form 1(1) Income Statement except public institute, social associations, and non-enterprises private institutes; finance institutes fill the Affiliated form 1(2) Finance institute income statement.

12. Line No.12 "Non-operation expense", expense which is indirect to the business. Ordinary enterprises fill the Affiliated form 2(1) Cost and expense

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statement, finance enterprises fill the Affiliated form 2(2) Finance enterprises cost and expense statement.

13. Line No. 13 "Total Profit", current accounting period total profit. The amount =Line No.10+11-12

14. Line No.14 "Upward adjustments to tax payable item", tax payable income items which did not included in total profit, output item which could not be excluded, output beyond deduction standard, and assets tax payable adjustment, including real estate companies estimated profit based on estimated sales income. Tax payer should fill the affiliated form 3 Statement of Tax payable items adjustment.

15. Line No.15 "Downward adjustments to tax payable item", total profit filled by the tax payer, but the income temporarily not deemed as tax payable income and the income transferred for previous periods. Including tax free income, tax exempted income, reduced income and real estate companies estimated profit based on estimated sales income etc. Tax payer should fill the affiliated form 3 as Tax Adjustment Items Statement.

16. Line No.16 "Tax exempted income", financial grant, administration public fee, government fund and other tax exempted income regulated by the State Council

17. Line No.17 "including: tax free income", including state debts interest benefit; private enterprises' dividend, bonus which is qualified the standard; non private companies who registered in China and have business place got dividend and bonus obtained from private companies; qualified non profit organization income.

18. Line No.18 "including: reduced income", tax payer may reduce 10% of the tax payable income according to Catalogue of income tax preference for enterprises source comprehensive utilization.

19. Line No.19 "including: Reduced and exempted tax income"; reduced and exempted tax income which should be calculated separately.

20. Line No. 20 "including: Deduction plus": research and development expense for new technology and new production which happened in current accounting period, wages paid to the disabled employees and employees encouraged to hire by the State.

21. Line No, 21 "To offset taxable income": if the tax payer has invested into

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middle and small high technical companies more than 2 years, he can offset the tax payable income of the company by 70% of the total investment at the end of the second year.

22. Line No. 22 "+ Outside the territory of taxable income to make up for losses": according to Temporary Measure for Enterprises Income from Outside Territory, the profit outside territory can make up loss of inside territory companies when calculating tax payable income.

23. Line No.23 "After tax adjusted income", the tax payable income adjusted by tax payer. The amount= 13+14-15+22. If it minus zero, it will be moved to current year make-up loss, if it is a positive number, will continue to be tax payable income.

24. Line No. 24 "Prior year deficiency": the amount tax payer can make up prior year deficiency before tax. It can not beyond Line No. 23

25. Line No. 25 "Tax payable income", the amount is equal to Line No. 23 minus Line No.24. it can not be negative number.

26. Line No. 26 "Tax rate", 25%

27. Line No. 27 "Tax payable"= 25*26

28. Line No. 28 "The amount of income tax relief": the actual income tax relief. Including small enterprises, high technical enterprises supported by state, enterprises authorized transmission tax preferential policy, difference between actual tax rate and legal tax rate and other tax relief policies approved by tax authorities.

29. Line No. 29 "The amount of income tax credits": investment used in environment protection, energy and water saving, produce safety, 10% of the equipment investment can be deducted from tax payable income; if the current year tax payable income is not enough, it can be deducted for next executive 5 years.

30. Line No. 30 "Income tax payable"= 27-28-29

31. Line No. 31 "Income Tax payable abroad": tax payable from outside territory income according to the Tax Law

32. Line No. 32 "Income tax credit for income abroad": the tax payable income obtain from outside territory according to the tax law.

If the enterprises has paid income tax and it is less than income tax credit, the

enterprises should fill in the actual tax outside territory; otherwise, should fill in the income tax credit. The amount beyond income tax credit, it can be deducted for the next 5 executive years.

33. Line No. 33 "Actual Tax Payable": the amount=30+31-32

34. Line No. 34 "Current year accumulated prepaid income tax": Monthly or Quarter accumulated tax by tax payer.

35. Line No. 35 "The prepaid tax amount of headquarter aggregated tax": Tax paid in advance to local tax authority from January to December (quarter 1 to 4)

36. Line No. 36 "The financial transferred prepaid tax amount of the headquarter of aggregate tax": The financial transferred prepaid tax amount of the headquarter from January to December (quarter 1 to 4)

37. Line No. 37 "The apportioned prepaid tax of the affiliated agencies under aggregate tax of headquarters": prepaid tax by affiliated agencies.

38. Line No. 38 "Prepaid income tax proportion of combined tax member enterprises": fill the prepaid income tax proportion of combined tax member enterprises according the State Council.

39. Line No. 39 "Prepaid income tax of combined tax member enterprises": 38*33

40. Line No.40 "Income tax refund for current year":33-34

41. Line No.41 "Previous year's overpayment income tax credit in the amount of this year": fill in the previous year's overpayment income tax credit in the amount of this year which has not been refunded.

42. Line No.42 "Previously unpaid income tax in the amount of storage this year": previous benefit/loss adjustment tax, prepaid tax and already paid tax in the fourth quarter or December of last year.

IV. Inside Form and Forms Relation

1. Line No.1= Affiliated form 1(1) Line No.2 or Affiliated form 1(2) Line No. 1 or Total number from Affiliated form 1(3) Line No.3 to Line No.7

2. Line No. 2= Affiliated form 2(1) Line No.2 or Affiliated form 2(2) Line No.1

or Affiliated form 2(3) Line No. 14

3. Line No. 10 = 1-2-3-4-5-6-7+8+9

4. Line No. 11= Affiliated form 1(1) Line No. 17 or Affiliated form 1(2) Line No. 42 or Affiliated form 1(3) Line No. 9

5. Line No.12= Affiliated form 2 (1) Line No. 16 or Affiliated form 2(2) Line No.45

6. Line No.13= 10+11-12

7. Line No.14= Total of Row 3 in Affiliated form 3 Line No. 52

8. Line No. 15= Total of Row 4 in Affiliated form 3 Line No.52

9. Line No. 16= Total of Row 4 in Affiliated form 3 Line No. 14

10. Line No.17= Affiliated form 5 Line No.1

11. Line No.18= Affiliated form 5 Line No.6

12. Line No.19= Affiliated form 5 Line No.14

13. Line No.20= Affiliated form 5 Line No.9

14. Line No.21= Affiliated form 5 Line No.39

15. Line No.22= Total of Row 7 in Affiliated form 6. (if 13+14-15 \geq 0, then =0)

16. Line No.23= 13+14-15+22 (if 13+14-15<0, then=maximum of 22)

17. Line No.24=Row 10 of Affiliated form 6 Line No.6

18. Line No.25= 23-24 (if<0, then first adjust 21; if 21=0, then 23-24 \geq 0)

19. Line No.26=25%

20. Line No.27=25*26

21. Line No.28=Affiliated form 5 Line No. 33

22. Line No.29= Affiliated form 5 Line No. 40

23. Line No.30=27-28-29

24. Line No.31=Affiliated form 6 Row 10

25. Line No.32=Affiliated form 6 Row 14+Row16 or Affiliated Form 6 Row 17

26. Line No.33=30+31-32

27. Line No.40=33-34

《中华人民共和国企业所得税年度纳税申报表(A类)》填报说

明

一、适用范围

本表适用于实行查账征收的企业所得税居民纳税人填报。

二、填报依据及内容

根据《中华人民共和国企业所得税法》及其实施条例的规定计算填报,并依据企业会计制度、企业会计准则等企业的《利润表》以及纳税申报表相关附表的数据填报。

三、有关项目填报说明

(一)表头项目

1.“税款所属期间”:正常经营的纳税人,填报公历当年1月1日至12月31日;纳税人年度中间开业的,填报实际生产经营之日的当月1日至同年12月31日;纳税人年度中间发生合并、分立、破产、停业等情况的,填报公历当年1月1日至实际停业或法院裁定并宣告破产之日的当且月月末;纳税人年度中间开业且年度中间又发生合并、分立、破产、停业等情况的,填报实际生产经营之日的当月1日至实际停业或法院裁定并宣告破产之日的当且月月末。

2.“纳税人识别号”:填报税务机关统一核发的税务登记证件号码。

3.“纳税人名称”:填报税务登记证所载纳税人的全称。

(二)表体项目

本表是在企业会计利润总额的基础上,加减纳税调整后计算出“纳税调整后所得”(应纳税所得额)。会计与税法的差异(包括收入类、扣除类、资产类等

一次性和暂时性差异)通过纳税调整明细表(附表三)集中体现。本表包括利润总额的计算、应纳税所得额的计算、应纳税额的计算和附列资料四个部分。

1.“利润总额的计算”中的项目,适用《企业会计准则》的企业,其数据直接取自《利润表》;实行《企业会计制度》、《小企业会计制度》等会计制度的企业,其《利润表》中项目与本表不一致的部分,应当按照本表要求对《利润表》中的项目进行调整后填报。

该部分的收入、成本费用明细项目,适用《企业会计准则》、《企业会计制度》或《小企业会计制度》的纳税人,通过附表一(1)《收入明细表》和附表二(1)《成本费用明细表》反映;适用《企业会计准则》、《金融企业会计制度》的纳税人填报附表一(2)《金融企业收入明细表》、附表二(2)《金融企业成本费用明细表》的相应栏次;适用《事业单位会计准则》、《民间非营利组织会计制度》的事业单位、社会团体、民办非企业单位、非营利组织,填报附表一(3)《事业单位、社会团体、民办非企业单位收入项目明细表》和附表一(3)《事业单位、社会团体、民办非企业单位支出项目明细表》。

2.“应纳税所得额的计算”和“应纳税额的计算”中的项目,除根据主表逻辑关系计算出的指标外,其余数据来自附表。

3.“附列资料”包括用于税源统计分析的上年度税款在本年入库金额。

(三) 行次说明

1.第1行“营业收入”:填报纳税人主要经营业务和其他业务所确认的收入总额。本项目应根据“主营业务收入”和“其他业务收入”科目的发生额分析填列。一般企业通过附表一(1)《收入明细表》计算填列;金融企业通过附表一(2)《金融企业收入明细表》计算填列;事业单位、社会团体、民办非企业单位、非营利

组织应填报附一(3)《事业单位、社会团体、民办非企业单位收入明细表》的“收入总额”，包括按税法规定的不征税收入。

2.第2行“营业成本”项目，填报纳税人经营主要业务和其他业务发生的实际成本总额。本项目应根据“主营业务成本”和“其他业务成本”科目的发生额分析填列。一般企业通过附表二(1)《成本费用明细表》计算填列；金融企业通过附表二(2)《金融企业成本费用明细表》计算填列；事业单位、社会团体、民办非企业单位、非营利组织应按填报附一(3)《事业单位、社会团体、民办非企业单位收入明细表》和附表二(3)《事业单位、社会团体、民办非企业单位支出明细表》分析填报。

3.第3行“营业税金及附加”：填报纳税人经营业务应负担的营业税、消费税、城市维护建设税、资源税、土地增值税和教育费附加等。本项目应根据“营业税金及附加”科目的发生额分析填列。

4.第4行“销售费用”：填报纳税人在销售商品过程中发生的包装费、广告费等费用和为销售本企业商品而专设的销售机构的职工薪酬、业务费等经营费用。本项目应根据“销售费用”科目的发生额分析填列。

5.第5行“管理费用”：填报纳税人为组织和管理生产经营活动发生的管理费用。本项目应根据“管理费用”科目的发生额分析填列。

6.第6行“财务费用”：填报纳税人为筹集生产经营所需资金等而发生的筹资费用。本项目应根据“财务费用”科目的发生额分析填列。

7.第7行“资产减值损失”：填报纳税人各项资产发生的减值损失。本项目应根据“资产减值损失”科目的发生额分析填列。

8.第8行“公允价值变动收益”：填报纳税人按照相关会计准则规定应当计入

当期损益的资产或负债公允价值变动收益，如交易性金融资产当期公允价值的变动额。本项目应根据“公允价值变动损益”科目的发生额分析填列，如为损失，本项目以“-”号填列。

9.第9行“投资收益”：填报纳税人以各种方式对外投资所取得的收益。本行应根据“投资收益”科目的发生额分析填列，如为损失，用“-”号填列。企业持有的交易性金融资产处置和出让时，处置收益部分应当自“公允价值变动损益”项目转出，列入本行，包括境外投资应纳税所得额。

10.第10行“营业利润”：填报纳税人当期的营业利润。根据上述行次计算填列。

11.第11行“营业外收入”：填报纳税人发生的与其经营活动无直接关系的各项收入。除事业单位、社会团体、民办非企业单位外，其他企业通过附表一（1）《收入明细表》相关行次计算填报；金融企业通过附表一（2）《金融企业收入明细表》相关行次计算填报。

12.第12行“营业外支出”：填报纳税人发生的与其经营活动无直接关系的各项支出。一般企业通过附表二（1）《成本费用明细表》相关行次计算填报；金融企业通过附表二（2）《金融企业成本费用明细表》相关行次计算填报。

13.第13行“利润总额”：填报纳税人当期的利润总额。根据上述行次计算填列。金额等于第10+11-12行。

14.第14行“纳税调整增加额”：填报纳税人未计入利润总额的应税收入项目、税收不允许扣除的支出项目、超出税收规定扣除标准的支出金额，以及资产类应纳税调整的项目，包括房地产开发企业按本期预售收入计算的预计利润等。纳税人根据附表三《纳税调整项目明细表》“调增金额”列下计算填报。

15.第 15 行“纳税调整减少额”：填报纳税人已计入利润总额，但税收规定可以暂不确认为应税收入的项目，以及在以前年度进行了纳税调增，根据税收规定从以前年度结转过来在本期扣除的项目金额。包括不征税收入、免税收入、减计收入以及房地产开发企业已转销售收入的预售收入按规定计算的预计利润等。纳税人根据附表三《纳税调整项目明细表》“调减金额”列下计算填报。

16.第 16 行“其中：不征税收入”：填报纳税人计入营业收入或营业外收入中的属于税收规定的财政拨款、依法收取并纳入财政管理的行政事业性收费、政府性基金、以及国务院规定的其他不征税收入。

17.第 17 行“其中：免税收入”：填报纳税人已并入利润总额中核算的符合税收规定免税条件的收入或收益，包括，国债利息收入；符合条件的居民企业之间的股息、红利等权益性投资收益；在中国境内设立机构、场所的非居民企业从居民企业取得与该机构、场所有实际联系的股息、红利等权益性投资收益；符合条件的非营利组织的收入。本行应根据“主营业务收入”、“其他业务收入”和“投资净收益”科目的发生额分析填列。

18.第 18 行“其中：减计收入”：填报纳税人以《资源综合利用企业所得税优惠目录》规定的资源作为主要原材料，生产销售国家非限制和禁止并符合国家和行业相关标准的产品按 10%的规定比例减计的收入。

19.第 19 行“其中：减、免税项目所得”：填报纳税人按照税收规定应单独核算的减征、免征项目的所得额。

20.第 20 行“其中：加计扣除”：填报纳税人当年实际发生的开发新技术、新产品、新工艺发生的研究开发费用，以及安置残疾人员和国家鼓励安置的其他就业人员所支付的工资。符合税收规定条件的，计算应纳税所得额按一定比例的加

计扣除金额。

21.第 21 行“其中：抵扣应纳税所得额”：填报创业投资企业采取股权投资方式投资于未上市的中小高新技术企业 2 年以上的，可以按照其投资额的 70%在股权持有满 2 年的当年抵扣该创业投资企业的应纳税所得额；当年不足抵扣的，可以在以后纳税年度结转抵扣。

22.第 22 行“加：境外应税所得弥补境内亏损”：依据《境外所得计征企业所得税暂行管理办法》的规定，纳税人在计算缴纳企业所得税时，其境外营业机构的盈利可以弥补境内营业机构的亏损。即当“利润总额”，加“纳税调整增加额”减“纳税调整减少额”为负数时，该行填报企业境外应税所得用于弥补境内亏损的部分，最大不得超过企业当年的全部境外应税所得；如为正数时，如以前年度无亏损亏损额，本行填零；如以前年度有亏损额，取应弥补以前年度亏损额的最大值，最大不得超过企业当年的全部境外应税所得。

23.第 23 行“纳税调整后所得”：填报纳税人当期经过调整后的应纳税所得额。金额等于本表第 13 + 14 - 15 + 22 行。当本行为负数时，即为可结转以后年度弥补的亏损额（当年可弥补的所得额）；如为正数时，应继续计算应纳税所得额。

24.第 24 行“弥补以前年度亏损”：填报纳税人按税收规定可在税前弥补的以前年度亏损额。金额等于附表四《企业所得税弥补亏损明细表》第 6 行第 10 列。但不得超过本表第 23 行“纳税调整后所得”。

25.第 25 行“应纳税所得额”：金额等于本表第 23 - 24 行。本行不得为负数，本表第 23 行或者依上述顺序计算结果为负数，本行金额填零。

26.第 26 行“税率”：填报税法规定的税率 25%。

27.第 27 行“应纳税所得额”：金额等于本表第 25×26 行。

28. 第 28 行“减免所得税额”：填列纳税人按税收规定实际减免的企业所得税额。包括小型微利企业、国家需要重点扶持的高新技术企业、享受减免税优惠过渡政策的企业，其实际执行税率与法定税率的差额，以及经税务机关审批或备案的其他减免税优惠。金额等于附表五《税收优惠明细表》第 33 行。

29. 第 29 行“抵免所得税额”：填列纳税人购置用于环境保护、节能节水、安全生产等专用设备的投资额，其设备投资额的 10% 可以从企业当年的应纳税额中抵免，当年不足抵免的，可以在以后 5 个纳税年度结转抵免。金额等于附表五《税收优惠明细表》第 40 行。

30. 第 30 行“应纳税额”：填报纳税人当期的应纳税所得税额，根据上述有关的行次计算填列。金额等于本表第 27 - 28 - 29 行。

31. 第 31 行“境外所得应纳税额”：填报纳税人来源于中国境外的应纳税所得额（如分得的所得为税后利润应还原计算），按税法规定的税率（居民企业 25%）计算的应纳税所得税额。金额等于附表六《境外所得税抵免计算明细表》第 10 列合计数。

32. 第 32 行“境外所得抵免所得税额”：填报纳税人来源于中国境外的所得，依照税法规定计算的应纳税所得税额，即抵免限额。

企业已在境外缴纳的所得税额，小于抵免限额的，“境外所得抵免所得税额”按其已在境外实际缴纳的所得税额填列；大于抵免限额的，按抵免限额填列，超过抵免限额的部分，可以在以后五个年度内，用每年度抵免限额抵免当年应抵税额后的余额进行抵补。

可用境外所得弥补境内亏损的纳税人，其境外所得应纳税额公式中“境外应纳税所得额”项目和境外所得税税款扣除限额公式中“来源于某外国的所得”项

目，为境外所得，不含弥补境内亏损部分。

33.第 33 行“实际应纳所得税额”：填报纳税人当期的实际应纳所得税额。金额等于本表第 30 + 31 - 32 行。

34.第 34 行“本年累计实际已预缴的所得税额”：填报纳税人按照税收规定本年已在月（季）累计预缴的所得税额。

35.第 35 行“其中：汇总纳税的总机构分摊预缴的税额”：填报汇总纳税的总机构 1 至 12 月份（或 1 至 4 季度）分摊的在当地入库预缴税额。附报《中华人民共和国汇总纳税分支机构分配表》。

36.第 36 行“其中：汇总纳税的总机构财政调库预缴的税额”：填报汇总纳税的总机构 1 至 12 月份（或 1 至 4 季度）分摊的缴入财政调节入库的预缴税额。附报《中华人民共和国汇总纳税分支机构分配表》。

37.第 37 行“其中：汇总纳税的总机构所属分支机构分摊的预缴税额”：填报分支机构就地分摊预缴的税额。附报《中华人民共和国汇总纳税分支机构分配表》。

38.第 38 行“合并纳税（母子体制）成员企业就地预缴比例”：填报经国务院批准的实行合并纳税（母子体制）的成员企业按规定就地预缴的比例。

39.第 39 行“合并纳税企业就地预缴的所得税额”：填报合并纳税的成员企业就地应预缴的所得税额。根据“实际应纳税额”和“预缴比例”计算填列。金额等于本表第 33×38 行。

40.第 40 行“本年应补（退）的所得税额”：填报纳税人当期应补（退）的所得税额。金额等于本表第 33 - 34 行。

41.第 41 行“以前年度多缴的所得税在本年抵减额”：填报纳税人以前年度汇

算清缴多缴的税款尚未办理退税的金额，且在本年抵缴的金额。

42.第 42 行“上年度应缴未缴在本年入库所得额”：填报纳税人以前年度损益调整税款、上一年度第四季度或第 12 月份预缴税款和汇算清缴的税款，在本年入库金额。

四、表内及表间关系

1.第 1 行 = 附表一（1）第 2 行或附表一（2）第 1 行或附表一（3）第 3 行至 7 行合计。

2.第 2 行 = 附表二（1）第 2 行或附表二（2）第 1 行或附表二（3）第 14 行。

3.第 10 行 = 第 1 - 2 - 3 - 4 - 5 - 6 - 7 + 8 + 9 行。

4.第 11 行 = 附表一（1）第 17 行或附表一（2）第 42 行或附表一（3）第 9 行

5.第 12 行 = 附表二（1）第 16 行或附表二（2）第 45 行。

6.第 13 行 = 第 10 + 11 - 12 行。

7.第 14 行 = 附表三第 52 行第 3 列合计。

8.第 15 行 = 附表三第 52 行第 4 列合计。

9.第 16 行 = 附表三第 14 行第 4 列。

10.第 17 行 = 附表五第 1 行。

11.第 18 行 = 附表五第 6 行。

12.第 19 行 = 附表五第 14 行。

13.第 20 行 = 附表五第 9 行。

14.第 21 行 = 附表五第 39 行。

15.第 22 行 = 附表六第 7 列合计。（当第 13+14-15 行 ≥ 0 时，本行=0）

16.第 23 行 = 第 13 + 14 - 15 + 22 行。(当第 13+14-15 行 < 0 时, 则加 22 行的最大值)

17.第 24 行 = 附表四第 6 行第 10 列。

18.第 25 行 = 第 23 - 24 行 (当本行 < 0 时, 则先调整 21 行的数据, 使其本行 ≥ 0 ; 当 21 行 = 0 时, 23 - 24 行 ≥ 0)。

19.第 26 行填报 25%。

20.第 27 行 = 第 25 \times 26 行。

21.第 28 行 = 附表五第 33 行。

22.第 29 行 = 附表五第 40 行。

23.第 30 行 = 第 27 - 28 - 29 行。

24.第 31 行 = 附表六第 10 列合计。

25.第 32 行 = 附表六第 14 列合计 + 第 16 列合计或附表六第 17 列合计。

26.第 33 行 = 第 30 + 31 - 32 行。

27.第 40 行 = 第 33 - 34 行。

Statement of operating revenue

Filing Date :Year Month Date Monetary Unit: Yuan(until to Jiao and Fen)

Line No	Term	Amount
1	I Total Business Revenue (2 + 13)	
2	(i) Total Operation Revenue (3 + 8)	
3	1. Prime operating revenue (4 + 5 + 6 + 7)	
4	(1) Goods sales	
5	(2) Labor service	
6	(3) Alienate right of assets use	
7	(4) construction contract	
8	2. Other operation revenue (9 + 10 + 11 + 12)	
9	(1) Material sales revenue	
10	(2) Revenue from Agency Activities	
11	(3) Revenue from package rent	
12	(4) Others	
13	(ii) Deem as sales revenue (14 + 15 + 16)	
14	(1) Non-monetary trade deemed as sales revenue	
15	(2) Goods, assets, labor deemed as sales revenue	
16	(3) Others deemed as sales revenue	
17	II Non-business income(18 + 19 + 20 + 21 + 22 + 23 + 24 + 25 + 26)	
18	1. Fixed assets inventory profit	
19	2. Net benefit for dispose of fixed assets	
20	3. Benefit from non-monetary assets trade	

21	4. Income on sales of intangible assets	
22	5. Penalty incomes	
23	6. Benefit from debt restructuring	
24	7. Government grant income	
25	8. Donation income	
26	9. Others	

Responsible person(seals):

Legal Representative(Seals):

收入明细表

填报时间：年 月 日

金额单位：元（列至角分）

行次	项 目	金 额
1	一、销售（营业）收入合计（2+13）	
2	（一）营业收入合计（3+8）	
3	1.主营业务收入（4+5+6+7）	
4	（1）销售货物	
5	（2）提供劳务	
6	（3）让渡资产使用权	
7	（4）建造合同	
8	2.其他业务收入（9+10+11+12）	
9	（1）材料销售收入	
10	（2）代购代销手续费收入	
11	（3）包装物出租收入	
12	（4）其他	
13	（二）视同销售收入（14+15+16）	
14	（1）非货币性交易视同销售收入	
15	（2）货物、财产、劳务视同销售收入	
16	（3）其他视同销售收入	
17	二、营业外收入（18+19+20+21+22+23+24+25+26）	

18	1. 固定资产盘盈	
19	2. 处置固定资产净收益	
20	3. 非货币性资产交易收益	
21	4. 出售无形资产收益	
22	5. 罚款净收入	
23	6. 债务重组收益	
24	7. 政府补助收入	
25	8. 捐赠收入	
26	9. 其他	

经办人(签章):

法定代表人(签章):

Affiliated Form I(1) Statement of operating revenue

I Application Scope

This form is applied to enterprises income taxpayer who is imposed after audition.

II Filing Basis

According to Enterprises Income Tax Law of P.R.C and its application regulation; enterprises accounting system, enterprises accounting standard and attached list related to declaration of income tax.

III Terms Explanation

1. Line No.1 Total Business Revenue, Line No.2+Line No.13. This number is reduction base for business treatment expense, advertisement expense business propaganda expense.

2. Line No.2 Total Operation Revenue, Line No.3 + Line No.8. This number should be filled in the main form line No.1

3. Line No.3-7 Prime operating revenue, fill in the prime operating revenue according to different type industries. For tax payer who mainly does foreign investment, investment revenue is his prime operating revenue.

(1) Line No.4: "Goods Sales", operating revenue from industry manufacturing, commodity circulation, agriculture produce and other goods sales.

(2) Line No.5: "Labor Service", operating revenue from travel and food service, transportation, post and mail service, economic cooperation, and other kind of labor service.

(3) Line No.6: "alienate right of assets use", revenue from transferring right of assets use (as trademark, patent, specific technology use, copyright, franchise etc), and revenue from renting fixed assets, intangible assets, and investment real estate when the business base on renting.

Transfer and dispose fixed assets and intangible assets sales belong to Other operating revenue, not fill in at here.

(4)Line No.7 "construction contract", revenue from building, road, bridge, dam

construction, and vessel, aircraft, and large scale facilities manufacturing

4. Line No.8- No. 12 "Other operation revenue", according different industry type.

(1) Line No.9 "Material sales revenue", revenue from material, offcuts, waste sales.

(2) Line No.10 "Revenue from Agency Activities", revenue from agency sales process fee.

(3) Line No.11 "Revenue from package rent", revenue from package renting and deposit of overtime package rent.

(4) Line No. 12 "Others", not include revenue from alienate right of assets use.

5. Line No.13-16 "Deem as sales revenue". Goods sales, labor service and alienate right of assets not as revenue in accounting system, but deemed as revenue in tax.

(1) Line No.14 "Non-monetary trade deemed as sales revenue", if the enterprises is according to Enterprises Accounting System and Small enterprises accounting system, please fill in the revenue without material commerce and non monetary trading relating to fair value of the assets which can not be valued accordingly.

(2)Line No.15 "Goods, assets, labor deemed as sales revenue": revenue of goods, assets and labor used in donation, debts return, supporting, capital collection, advertisement, sample, and employment welfare or profit dividend

(3) Line No.16 "Others deemed as sales revenue"

7. Line No 17-29 "Non-business income", revenue not related to the operation directly.

(1) Line No. 18 "Fixed assets inventory profit", fill in the fixed assets inventory profit for enterprises according to Enterprises Accounting System and Small Enterprises Accounting System.

(2) Line No. 19 "Net benefit for dispose of fixed assets", not including fixed assets in ordinary sales in prime operation revenue.

(3) Line No.20 "Benefit from non-monetary assets trade", according to Accounting System No14- Revenue, filling in non-monetary assets trade revenue of fix assets, intangible assets for commercial purpose. the fair value and account value of output assets should be filled in non business revenue. Revenue form difference make-up should also be filled in here when according to enterprises accounting system and small enterprises accounting system.

(4) Line No.21 "Income on sales of intangible assets" , net benefit from dispose of intangible assets.

(5) Line No.22 "Penalty incomes". Penalty incomes in ordinary operation

(6) Line No.23 "Benefit from debt restructuring", according to Enterprises Accounting System No12- Debt restructuring

(7) Line No. 24 "Government grant income": filling the value of monetary assets or non monetary assets tax payer get for free from government. Including terms in subsidy income

(8) Line No.25 "Donation income", monetary and non monetary benefit from other enterprises, organizations or persons.

(9) Line No.26 "others"

IV. Number relation (inside form and among forms)

(I) Inside form

1. $1=2+13$

2. $2=3+8$

3. $3=4+5+6+7$

4. $8=9+19+11+12$

5. $13=14+15+16$

6. $17=18+19+20+21+22+23+24+25+26$

(II) Among Forms

1. Line No1= Affiliated Form 8, Line No.4

PUBLIC FILE

2. Line No.2= Main form Line No.1
3. Line No.13= Affiliated Form 3, Line 2, Row 3
4. Line No.17= Main form Line No. 11

附表一（1）《收入明细表》填报说明

一、适用范围

本表适用于执行《企业会计制度》、《小企业会计制度》、《企业会计准则》的企业，并实行查帐征收的企业所得税居民纳税人填报。

二、填报依据和内容

根据《中华人民共和国企业所得税法》及其实施条例以及企业会计制度、企业会计准则等核算的“主营业务收入”、“其它业务收入”和“营业外收入”，以及根据税收规定应在当期确认收入的“视同销售收入”。

三、有关项目填报说明

1.第1行“销售（营业）收入合计”：金额为本表第2+13行。本行数据作为计算业务招待费、广告费和业务宣传费支出扣除限额的计算基数。

2.第2行“营业收入合计”：金额为本表第3+8行。该行数额填入主表第1行。

3.第3至7行“主营业务收入”：根据不同行业的业务性质分别填报纳税人在会计核算中的主营业务收入。对主要从事对外投资的纳税人，其投资所得就是主营业务收入。

（1）第4行“销售货物”：填报从事工业制造、商品流通、农业生产以及其他商品销售企业的主营业务收入。

（2）第5行“提供劳务”：填报从事提供旅游餐饮服务、交通运输、邮政通信、对外经济合作等劳务、开展其他服务的纳税人取得的主营业务收入。

（3）第6行“让渡资产使用权”：填报让渡无形资产使用权（如商标权、专

利权、专有技术使用权、版权、专利权等)而取得的使用费收入以及以租赁业务为基本业务的出租固定资产、无形资产、投资性房地产在主营业务收入中核算取得的租金收入。

转让处置固定资产、出售无形资产(所有权的让渡)属于“营业外收入”,不在本行反映。

(4)第7行“建造合同”:填报纳税人建造房屋、道路、桥梁、水坝等建筑物,以及船舶、飞机、大型机械设备等的主营业务收入。

4.第8至12行:按照会计核算中“其他业务收入”的具体业务性质分别填报。

(1)第9行“材料销售收入”:填报销售材料、下脚料、废料、废旧物资等收入。

(2)第10行“代购代销手续费收入”:填报从事代购代销、受托代销商品收取的手续费收入。

专业从事代理业务的纳税人收取的手续费收入不在本行填列,而是作为主营业务收入填列到主营业务收入中。

(3)第11行“包装物出租收入”:填报出租、出借包装物的租金和逾期未退包装物没收的押金。

(4)第12行“其他”:填报在“其他业务收入”会计科目核算的、上述未列举的其他业务收入,不包括已在主营业务收入中反映的让渡资产使用权取得的收入。

5.第13至16行:填报“视同销售的收入”。视同销售是指会计上不作为销售核算,而在税收上作为销售、确认收入计缴税金的销售货物、转让财产或提供劳务的行为。第13行数据填列附表三第2行第3列。

(1) 第 14 行“非货币性交易视同销售收入”：执行《企业会计制度》、《小企业会计制度》或《企业会计准则》的纳税人，填报不具有商业实质或交换涉及资产的公允价值均不能可靠计量的非货币性资产交换，按照税收规定应视同销售确认收入的金额。

(2) 第 15 行“货物、财产、劳务视同销售收入”：执行《企业会计制度》、《小企业会计制度》的纳税人，填报将货物、财产、劳务用于捐赠、偿债、赞助、集资、广告、样品、职工福利或者利润分配等用途的，按照税收规定应视同销售确认收入的金额。

6、第 16 行“其他视同销售收入”：填报税收规定的上述货物、财产、劳务之外的其他视同销售收入金额。

7、第 17 至 26 行“营业外收入”：填报在“营业外收入”会计科目核算的与其生产经营无直接关系的各项收入。并据此填报主表第 11 行。

(1) 第 18 行“固定资产盘盈”：执行《企业会计制度》、《小企业会计制度》的纳税人，填报纳税人在资产清查中发生的固定资产盘盈数额。

(2) 第 19 行“处置固定资产净收益”：填报纳税人因处置固定资产而取得的净收益。不包括纳税人在主营业务收入中核算的、正常销售固定资产类商品。

(3) 第 20 行“非货币性资产交易收益”：填报纳税人在非货币性资产交易行为中，执行《企业会计准则第 14 号—收入》具有商业实质且换出资产为固定资产、无形资产的，其换出资产公允价值和换出资产账面价值的差额计入营业外收入的；执行《企业会计制度》和《小企业会计制度》实现的与收到补价相对应的收益额，在本行填列。

(4) 第 21 行“出售无形资产收益”：填报纳税人因处置无形资产而取得的净

收益。

(5) 第 22 行“罚款收入”：填报纳税人在日常经营管理活动中取得的罚款收入。

(6) 第 23 行“债务重组收益”：执行《企业会计准则第 12 号—债务重组》纳税人，填报确认的债务重组利得。

(7) 第 24 行“政府补助收入”：填报纳税人从政府无偿取得的货币性资产或非货币性资产，包括实行会计制度下补贴收入核算的内容。

(8) 第 25 行“捐赠收入”：填报纳税人接受的来自其他企业、组织或者个人无偿给予的货币性资产、非货币性资产。

(9) 第 26 行“其他”：填报纳税人在“营业外收入”会计科目核算的、上述未列举的营业外收入。

四、表内、表间关系

(一) 表内关系

1. 第 1 行 = 第 2 + 13 行。
2. 第 2 行 = 第 3 + 8 行。
3. 第 3 行 = 第 4 + 5 + 6 + 7 行。
4. 第 8 行 = 第 9 + 10 + 11 + 12 行。
5. 第 13 行 = 第 14 + 15 + 16 行。
6. 第 17 行 = 第 18 至 26 行合计。

(二) 表间关系

1. 第 1 行 = 附表八第 4 行
2. 第 2 行 = 主表第 1 行

3.第 13 行 = 附表三第 2 行第 3 列

4.第 17 行 = 主表第 11 行

Statement of cost and expense

Filing Date : Year Month Date Monetary Unit :Yuan(Until Jiao and Fen)

Line			
1	I	Total Business(Operation) Cost (2 + 7 + 12)	Amount
2		(i) Prime business cost (3 + 4 + 5 + 6)	
3		(1) Goods sales cost	
4		(2) Labor cost	
5		(3) Cost of transfer rights of assets use	
6		(4) Cost of construction contract	
7		(ii) Other business cost (8 + 9 + 10 + 11)	
8		(1) Materials sales cost	
9		(2) Cost of Agency Activities	
10		(3) Cost of package rent	
11		(4) Others	
12		(iii) Deemed as business cost (13 + 14 + 15)	
13		(1) Cost of non-monetary trade	
14		(2) Cost of good, assets and labor sales	
15		(3) Others deemed as business cost	
16	II	Non business expense (17 + 18 + + 24)	
17		1. Fixed assets inventory lost	
18		2. Net lost of dispose of fixed assets	
19		3. Lost of non-monetary assets trade	
20		4. Debt restructuring loss	
21		5. Net penalty loss	
22		6. Abnormal lost	
23		7. Donation expense	

24	8.Others	
25	III Period expense (26 + 27 + 28)	
26	1.Sales expense	
27	2.Management expense	
28	3.Financial expense	

Responsible person (seal) : Legal representative (seal) :

成本费用明细表

填报时间： 年 月 日 金额单位：元（列至角分）

行次		金 额
1	一、销售（营业）成本合计（2+7+12）	
2	（一）主营业务成本（3+4+5+6）	
3	（1）销售货物成本	
4	（2）提供劳务成本	
5	（3）让渡资产使用权成本	
6	（4）建造合同成本	
7	（二）其他业务成本（8+9+10+11）	
8	（1）材料销售成本	
9	（2）代购代销费用	
10	（3）包装物出租成本	
11	（4）其他	
12	（三）视同销售成本（13+14+15）	
13	（1）非货币性交易视同销售成本	
14	（2）货物、财产、劳务视同销售成本	
15	（3）其他视同销售成本	
16	二、营业外支出（17+18+.....+24）	
17	1.固定资产盘亏	
18	2.处置固定资产净损失	

19	3.出售无形资产损失	
20	4.债务重组损失	
21	5.罚款支出	
22	6.非常损失	
23	7.捐赠支出	
24	8.其他	
25	三、期间费用 (26 + 27 + 28)	
26	1.销售 (营业) 费用	
27	2.管理费用	
28	3.财务费用	

经办人 (签章) :

法定代表人 (签章) :

Statement of cost and expense

I Application Scope

This form is applied to enterprises income taxpayer who is imposed after audition.

II Filing Basis

According to Enterprises Income Tax Law of P.R.C and its application regulation; enterprises accounting system, enterprises accounting standard and attached list related to declaration of income tax.

III Terms Explanation

1. Line No.1 "Total Business (Operation) Cost": including prime business cost and other business cost.

2. Line No.2-6 "Prime Business Cost": according to different industry type. $2=3+4+5+6$. The number for Line 3-6 should be matched with affiliated form 1(1) "prime operation revenue".

3. Line No.7-11 "Other business cost": $7=8+9+10+11$. The number in Line No 8 to 11 must be matched with "other business revenue" in affiliated form 1(1) statement of revenue. Line No.11 "other" is for cost and expense in "other business cost and expense" according to accounting system.

4. Line No. 12-15 "Deemed as business cost": $12=13+14+15$. The number in Line 13 to 15 should be matched accordingly with Statement of Revenue in affiliated form 1(1). When calculating tax payable income, every term deemed as business cost should include tax payable cost.

5. Ling No. 16-24 "Cost of transfer rights of assets use": $16=17+18+19+20+21+22+23+24$. Fill in the main form accordingly.

(1)Line No.17 "Fixed assets inventory lost": fill in the fixed assets inventory lost according to accounting system.

(2) Line No.18 "Net lost of dispose of fixed assets": fill in the loss when tax payer disposes the fixed assets according to accounting system.

(3) Line No.19 "Lost of non-monetary assets trade": fill in the loss when tax payer disposes the intangible assets according to accounting system.

(4) Line No.20 "Debt restructuring loss": fill in the recognized loss in debt restructuring according to Enterprises Debt System- Debt restructuring

(5) Line No.22 "Abnormal loss": the abnormal loss in non business cost and expense (including current assets loss and loss on bad debts)

(6) Line No.23 "Donation expense": Actual expense when tax payer makes donation

(7) Line No.24 "Others": Fill in other expense recorded in accounts according to accounting system. If the enterprises apply Enterprise Accounting System, this term includes reserve fund for current year, if the enterprises apply Enterprises Accounting System No.8-Assets Deduction, this number is not reflected here.

6. Line No. 25-28 "period expense": sales expense, administration expense and financial expense according to enterprises accounting system.

(1)Line No. 26 "sales expense": sales expense according accounting system, and fill in Main form Line No.4

(2)Line No.27 "administration expense": administration expense according to accounting system and fill in Main form Line No.5

(3)Line No.28 "financial expense": financial expense according to accounting system and fill in Main form Line No.6

IV. Number relation (Inside form and among forms)

(I) Inside forms

$$1. 1=2+7+12$$

$$2. 7=8+9+10+11$$

$$3. 12=13+14+15$$

$$4. 16=17+18+19+20+21+22+23+24$$

$$5. 25=26+27+28$$

(II) Among forms

- 1. 2+7= Main form Line 2
- 2. 12=Affiliated form 3 Line 21 Row 4
- 3. 16= Main form Line 12
- 4. 26=Main form Line 4
- 5. 27= Main form Line 5
- 6. 28=Main form Line 6

附表二（1）《成本费用明细表》填报说明

一、适用范围

本表适用于执行《企业会计制度》、《小企业会计制度》、《企业会计准则》的企业，并实行查帐征收的企业所得税居民纳税人填报。

二、填报依据和内容

根据《中华人民共和国企业所得税法》及其实施条例以及会计制度核算的“主营业务成本”、“其它业务支出”和“营业外支出”，以及根据税收规定应在当期确认收入对应的“视同销售成本”。

三、有关项目填报说明

1.第1行“销售（营业）成本合计”：填报纳税人根据会计制度核算的“主营业务成本”、“其他业务支出”，并据以填入主表第2行。第1行=第2+7+12行。

2.第2至6行“主营业务成本”：纳税人根据不同行业的业务性质分别填报在会计核算中的主营业务成本。第2行=第3+4+5+6行。本表第3至6行的数据，分别与附表一（1）《收入明细表》的“主营业务收入”对应行次的数据配比。

3.第7至11行“其他业务支出”：按照会计核算中“其他业务支出”的具体业务性质分别填报。第7行=第8+9+10+11行。本表第8至11行的数据，分别与附表一（1）《收入明细表》的“其他业务收入”对应行次的数据配比。第11行“其他”项目，填报纳税人按照会计制度应在“其他业务支出”中核算的其他成本费用支出。

4.第12至15行“视同销售确认的成本”：填报纳税人按税收规定计算的与视同销售收入对应的成本。第12行=第13+14+15行。本表第13至15行的数据，

分别与附表一(1)《收入明细表》的“视同销售收入”对应行次的数据配比。每一笔被确认为视同销售的经济事项,在确认计算应税收入的同时,均有与此收入相配比的应税成本。本表第12行数据填列附表三第21行第4列。

5.第16至24行“营业外支出”:填报纳税人按照会计制度在“营业外支出”中核算的有关项目。第16行=第17+18+19+20+21+22+23+24行,并据以填入主表第12行。

(1)第17行“固定资产盘亏”:填报纳税人按照会计制度规定在营业外支出中核算的固定资产盘亏数额。

(2)第18行“处置固定资产净损失”:填报纳税人按照会计制度规定在营业外支出中核算的处置固定资产净损失数额。

(3)第19行“出售无形资产损失”:填报纳税人按照会计制度规定在营业外支出中核算的出售无形资产损失的数额。

(4)第20行“债务重组损失”:填报纳税人执行《企业会计准则—债务重组》确认的债务重组损失。

(5)第22行“非常损失”:填报纳税人按照会计制度规定在营业外支出中核算的各项非正常的财产损失(包括流动资产损失、坏帐损失等)。

(6)第23行“捐赠支出”:填报纳税人实际发生的捐赠支出数。

(7)第24行“其他”:填报纳税人按照会计制度核算的在会计账务记录的其他支出。其中执行《企业会计制度》的企业包括当年增提的各项准备金等;执行《企业会计准则第8号—资产减值》的企业计提的各项减值准备不在此行反映。

6.第25至28行“期间费用”:填报纳税人按照会计制度核算的销售(营业)费用、管理费用和财务费用。第25行=第26+27+28行。

(1) 第 26 行“销售(营业)费用”：填报纳税人按照会计制度核算的销售(营业)费用，并据以填入主表第 4 行。

(2) 第 27 行“管理费用”：填报纳税人按照会计制度核算的管理费用，并据以填入主表第 5 行。

(3) 第 28 行“财务费用”：填报纳税人按照会计制度核算的财务费用，并据以填入主表第 6 行。

四、表内、表间关系

(一) 表内关系

1. 第 1 行 = 第 2 + 7 + 12 行。
2. 第 7 行 = 第 8 行至 11 行合计。
3. 第 12 行 = 第 13 + 14 + 15 行。
4. 第 16 行 = 第 17 至 24 行合计。
5. 第 25 行 = 第 26 + 27 + 28 行。

(二) 表间关系

1. 第 2 + 7 行 = 主表第 2 行。
2. 第 12 行 = 附表三第 21 行第 4 列。
3. 第 16 行 = 主表第 12 行。
4. 第 26 行 = 主表第 4 行。
5. 第 27 行 = 主表第 5 行。
6. 第 28 行 = 主表第 6 行。

Statement of tax preferences

Filing date : Year Month Date Monetary Unite : Yuan(Until Jiao and

Fen)

Line	Term	Amount
1	I Tax-free income (2 + 3 + 4 + 5)	
2	1. Government loan interest income	
3	2. Dividends, bonuses and other equity investment gains generated between qualified resident enterprises	
4	3. Incomes of qualified not-for-profit organizations	
5	4. Others	
6	II Income downsized in the calculation of the amount of taxable incomes (7 + 8)	
7	1. The incomes earned by an enterprise from producing products complying with the industrial policies of the state by comprehensively utilizing resources	
8	2. Others	
9	III Additionally calculate and deduct expenditures in the calculation of the taxable income amount (10 + 11 + 12 + 13)	
10	1. The expenditures for researching and developing new technologies, new products and new techniques	
11	2. The wages paid to the disabled employees	
12	3. Wages paid to employees encouraged to hire by the State	
13	4. Others	
14	IV Total tax relief income (15 + 25 + 29 + 30 + 31 + 32)	
15	(i) Tax free income (16 + 17 + ... + 24)	

16	1. Planning of Vegetable, grain, Potato, Oil bearing Crops, Beans, Cottons, Fiber Crop, Sugar, Fruit, Nuts	
17	2. Cultivation of new kinds of agriculture products	
18	3. Planning of Chinese medicine	
19	4. Cultivation and planning of trees	
20	5. Cultivation of Poultry & Livestock	
21	6. Woods product gathering	
22	7. Irrigation, primary procession of agriculture products, veterinary, popularize of agriculture technology, application of agriculture machine	
23	8. Long distance fishing	
24	9. Others	
25	(ii) Tax reduction income (26 + 27 + 28)	
26	1. Planning of flower, tea and other drinking material and spice	
27	2. Mari-culture and Inland Aquaculture	
28	3. Others	
29	(iii) The incomes generated from investment in and business operations of the important public infrastructure projects supported by the state	
30	(iv) The income generated from the projects of environmental protection, energy and water saving and satisfying the related requirements	
31	(v) The incomes generated from transferring technologies which is satisfying the related requirements	
32	(vi) Others	
33	V Total tax reduction and tax exempt (34 + 35 + 36 + 37 + 38)	
34	(i) Small meager-profit enterprise satisfying the prescribed conditions	

35	(ii) Important high-tech enterprises necessary to be supported by the state	
36	(iii) The autonomous organ of an autonomous region of ethnic minorities	
37	(iv) Transformation period tax preference	
38	(v) Others	
39	VI Offset of tax payable by startup investment enterprise	
40	VII Total deducted tax payable (41 + 42 + 43 + 44)	
41	(i) Enterprise's investment in purchasing special equipment for protecting environment	
42	(ii) Enterprise's investment in purchasing special equipment for saving energy and water	
43	(iii) Enterprise's investment in purchasing special equipment for work safety, etc	
44	(iv) Total deducted tax payable	
45	Total enterprise employce (Annually average number of person)	
46	Total Assets (Average of the year)	
47	Industry (industrial enterprise other enterprise)	

Responsible person (Seal):

Legal representative(Seal):

税收优惠明细表

填报时间： 年 月 日

金额单位：元（列至角分）

行次	项 目	金 额
1	一、免税收入（2+3+4+5）	
2	1、国债利息收入	
3	2、符合条件的居民企业之间的股息、红利等权益性投资收益	
4	3、符合条件的非营利组织的收入	
5	4、其他	
6	二、减计收入（7+8）	
7	1、企业综合利用资源，生产符合国家产业政策规定的产品所取得的收入	
8	2、其他	
9	三、加计扣除额合计（10+11+12+13）	
10	1、开发新技术、新产品、新工艺发生的研究开发费用	
11	2、安置残疾人员所支付的工资	
12	3、国家鼓励安置的其他就业人员支付的工资	
13	4、其他	
14	四、减免所得税额合计（15+25+29+30+31+32）	
15	（一）免税所得（16+17+...+24）	
16	1、蔬菜、谷物、薯类、油料、豆类、棉花、麻类、糖料、水果、坚果的	

	种植	
17	2、农作物新品种的选育	
18	3、中药材的种植	
19	4、林木的培育和种植	
20	5、牲畜、家禽的饲养	
21	6、林产品的采集	
22	7、灌溉、农产品初加工、兽医、农技推广、农机作业和维修等农、林、牧、渔服务业项目	
23	8、远洋捕捞	
24	9、其他	
25	(二) 减税所得 (26 + 27 + 28)	
26	1、花卉、茶以及其他饮料作物和香料作物的种植	
27	2、海水养殖、内陆养殖	
28	3、其他	
29	(三) 从事国家重点扶持的公共基础设施项目投资经营的所得	
30	(四) 从事符合条件的环境保护、节能节水项目的所得	
31	(五) 符合条件的技术转让所得	
32	(六) 其他	
33	五、减免税合计 (34 + 35 + 36 + 37 + 38)	
34	(一) 符合条件的小型微利企业	
35	(二) 国家需要重点扶持的高新技术企业	
36	(三) 民族自治地方的企业应缴纳的企业所得税中属于地方分享的部分	

37	(四) 过溢期税收优惠	
38	(五) 其他	
39	六、创业投资企业抵扣的应纳税所得额	
40	七、抵免所得税额合计 (41 + 42 + 43 + 44)	
41	(一) 企业购置用于环境保护专用设备的投资额抵免的税额	
42	(二) 企业购置用于节能节水专用设备的投资额抵免的税额	
43	(三) 企业购置用于安全生产专用设备的投资额抵免的税额	
44	(四) 其他	
45	企业从业人数 (全年平均人数)	
46	资产总额 (全年平均数)	
47	所属行业 (工业企业 其他企业)	

经办人 (签章) :

法定代表人 (签章) :

Statement of Tax Preference

I Application Scope

This form is applied to enterprises income taxpayer who is imposed after audit.

II Filing Basis

According to Enterprises Income Tax Law of P.R.C and its application regulation; enterprises accounting system, enterprises accounting standard and attached list related to declaration of income tax.

III Terms Explanation

(I) Tax exempt income

1. Line No.2 "State Debt Interest": Interest revenue from state debt by finance departments.
2. Line No.3 "Dividends, bonuses and other equity investment gains generated between qualified resident enterprises": investment benefit to private enterprise from another private enterprise, not including investment benefit held excessively less than 12 months.
3. Line No.4 "Incomes of qualified not-for-profit organizations": fill in incomes of qualified not-for-profit organizations, not including revenue from business activities.
4. Line No.5 "others": other tax preference by the State Council

(II) Income downsized in the calculation of the amount of taxable incomes

1. Line No.7 "The incomes earned by an enterprise from producing products complying with the industrial policies of the state by comprehensively utilizing resources": As regards the incomes earned by an enterprise from producing products complying with the industrial policies of the state by comprehensively utilizing resources, the income may be downsized to 90% of the income in the calculation of the amount of taxable incomes.
2. Line No. 8 "Others": other income can be downsizing for tax payable income according to tax preference

(III) Additionally calculate and deduct expenditures in the calculation of the

taxable income amount

1. Line No.10 "The expenditures for researching and developing new technologies, new products and new techniques": The expenditures for researching and developing new technologies, new products and new techniques. If unformulated intangible assets were calculated into current period benefit/loss, 50% of additionally calculate and deduct expenditures based on 100% reduction.
2. Line No.11 "The wages paid to the disabled employees": Based on actual reduction of the wages paid to the disabled employees by the State, 100% of wages paid to the employment.
3. Line No.12 "Wages paid to employees encouraged hiring by the State": tax preference policy by the state council according to the Tax Law, on wages paid to employees encouraged hiring by the state.
4. Line No.13 "Others": other tax preference policy by the state council according to the Tax Law.

(IV) Total tax relief income

1. Line No.16 "Planning of Vegetable, grain, Potato, Oil bearing Crops, Beans, Cottons, Fiber Crop, Sugar, Fruit, and Nuts": fill in tax free income from planning vegetable, grain, potato, oil bearing crops, beans, cottons, fiber crop, sugar, fruit and nuts.
2. Line No. 17 "Cultivation of new kinds of agriculture products": fill in tax free income on cultivation of new kinds of agriculture products
3. Line No.18 "Planning of Chinese medicine": fill in the tax free income on planning of Chinese medicine
4. Line No.19 "Cultivation and planning of trees": fill in the tax free income on cultivation and planning of trees
5. Line No.20 "Cultivation of Poultry & Livestock": fill in the tax free income on cultivation of poultry and livestock
6. Line No.21 "Woods product gathering": fill in the tax free income on woods product gathers

7. Line No.22 "Irrigation, primary procession of agriculture products, veterinary, popularize of agriculture technology, application of agriculture machine": fill in the tax free income on irrigation, primary procession of agriculture products, veterinary, popularize of agriculture technology, application of agriculture machine
 8. Line No.23 "Long distance fishing": tax free income on long distance fishing
 9. Line No.24 "Others": fill in the tax free income according to other tax preference policy
 10. Line No.26 "Planning of flower, tea and other drinking material and spice": Tax reduction on half income on planning of flower, tea and other drinking material
 11. Line No.27 "Mari-culture and Inland Aquaculture": Tax reduction on half income on Mari-culture and inland aquaculture.
 12. Line No.28 "Others": other tax preference policy promulgated by the State Council according to Tax Law
 13. Line No.29 "The incomes generated from investment in and business operations of the important public infrastructure projects supported by the state": investment income on dock, airport, railway, road, city public transport, electricity, irrigation etc.
 14. Line No.30 "The income generated from the projects of environmental protection, energy and water saving and satisfying the related requirements": as the title
 15. Line No.31 "The incomes generated from transferring technologies which is satisfying the related requirements": fill in the incomes generated from transferring technologies which is satisfying the related requirements (for which less than 5 millions, the income is exempted; for which more than 5 millions, tax payable income reduce to half)
 16. Line No.32 "Others": Other tax preference policy promulgated by the State Council according to Tax Law
- (V) Total tax reduction and tax exempt

- 1. Line No.34 "Small meager-profit enterprise satisfying the prescribed conditions": reduced income tax of Small meager-profit enterprise satisfying the prescribed conditions, which is not subject to limitation or prohibited industry.
- 2. Line No.35 "Important high-tech enterprises necessary to be supported by the state": investment enterprise engages in important startup investments necessary to be supported and encouraged by the state
- 3. Line No.36 "The autonomous organ of an autonomous region of ethnic minorities" The autonomous organ of an autonomous region of ethnic minorities may determine to reduce or exempt the enterprise income tax by enterprises within the said autonomous region.
- 4. Line No.37 "Transformation period tax preference": transformation period tax preference approved by the State Council.
- 5. Line No.38 "others"

(VI) Line No. 39 "Offset of tax payable by startup investment enterprise"

If the enterprises issue investment into middle and small high technical enterprises which is not listed more than 2 years, the enterprises can use 70% of its shares reduce tax payable income at the end of the second year; if not enough for the current year, the amount beyond can be deducted in the following years.

(VII) Total deducted tax payable

- 1. Line No.41-43: 10% of the designated investment can be deducted in tax payable income for current year if the tax payer invested in environmental protection, watering and energy saving and safety production. If not enough to deducted in current year, the amount beyond can be deducted in the executive 5 years.

2. Line No.44 "Other"

(VIII) Total deducted tax payable

- 1. Line No. 45 "Total enterprise employee" fill in the average number of employee for the whole year, (the average of start and end of year number).

This is to decide whether is an enterprise is minor profit enterprises.

2. Line No.46 "Total Assets" fill in the average value of total assets for the whole year. (the average of start and end of year value). This is to decide whether is an enterprise is minor profit enterprises.
3. Line No. 47 "Industry" This is to decide whether is an enterprise is minor profit enterprises.

IV Number relation (Inside form and among forms)

(I) Inside form

1. $1=2+3+4+5$
2. $6=7+8$
3. $9=10+11+12+13$
4. $14=15+25+29+30+31+32$
5. $25=26+27+28$
6. $33=34+35+36+37+38$
7. $40=41+42+43+44$

(II) Among forms

1. 1=affiliated form 3Line 5 Row 4=Main form Line 17
2. 6= affiliated form 3Line 16 Row 4=Main form Line 18
3. 9= affiliated form 3 Line 39 Row 4=Main form Line 20
4. 14=affiliated form 3Line 17 Row 4=Main form Line 19
5. 39=affiliated form 3Line 18 Row 4
6. 33=main form Line 28
7. 40= main form Line 29

附表五《税收优惠明细表》填报说明

一、适用范围

本表适用于实行查帐征收的企业所得税居民纳税人填报。

二、填报依据和内容

根据《中华人民共和国企业所得税法》及其实施条例，填报本纳税年度发生的免税收入、减计收入、加计扣除、减免所得额、减免税和抵免税额。

三、有关项目填报说明

(一) 免税收入

1. 第2行“国债利息收入”：填报纳税人持有国务院财政部门发行的国债取得的利息收入。

2. 第3行“符合条件的居民企业之间的股息、红利等权益性投资收益”：填报居民企业直接投资于另一居民企业所取得的投资收益，不包括连续持有居民企业公开发行并上市流通的股票不足12个月取得的投资收益。

3. 第4行“符合条件的非营利组织的收入”：填报符合条件的非营利组织的收入，不包括从事营利性活动所取得的收入。

4. 第5行“其他”：填报国务院根据税法授权制定的其他免税收入税收优惠政策。

(二) 减计收入

1. 第7行“企业综合利用资源，生产符合国家产业政策规定的产品所取得的收入”：填报纳税人以《资源综合利用企业所得税优惠目录》内的资源作为主要原材料，生产非国家限定并符合国家和行业相关标准的产品所取得的收入，减按90%计入收入总额。本行填报政策规定减计10%收入的部分。

2.第8行“其他”：填报国务院根据税法授权制定的其他减计收入税收优惠政策。

(三) 加计扣除额合计

1.第10行“开发新技术、新产品、新工艺发生的研究开发费用”：填报纳税人为开发新技术、新产品、新工艺发生的研究开发费用，未形成无形资产计入当期损益的，在按规定实行100%扣除基础上，按研究开发费用的50%加计扣除的金额。

2.第11行“安置残疾人员所支付的工资”：填报纳税人安置残疾人员的，在支付给残疾职工工资据实扣除的基础上，按照支付给残疾职工工资的100%加计扣除额。

3.第12行“国家鼓励安置的其他就业人员支付的工资”：填报国务院根据税法授权制定的其他就业人员支付工资优惠政策。

4.第13行“其他”：填报填报国务院根据税法授权制定的其他加计扣除税收优惠政策。

(四) 减免所得额合计

1.第16行“蔬菜、谷物、薯类、油料、豆类、棉花、麻类、糖料、水果、坚果的种植”：填报纳税人种植蔬菜、谷物、薯类、油料、豆类、棉花、麻类、糖料、水果、坚果取得的免征企业所得税项目的所得额。

2.第17行“农作物新品种的选育”：填报纳税人从事农作物新品种的选育免征企业所得税项目的所得额。

3.第18行“中药材的种植”：填报纳税人从事中药材的种植免征企业所得税项目的所得额。

4.第 19 行“林木的培育和种植”：填报纳税人从事林木的培育和种植免征企业所得税项目的所得额。

5.第 20 行“牲畜、家禽的饲养”：填报纳税人从事牲畜、家禽的饲养免征企业所得税项目的所得额。

6.第 21 行“林产品的采集”：填报纳税人从事采集林产品免征企业所得税项目的所得额。

7.第 22 行“灌溉、农产品初加工、兽医、农技推广、农机作业和维修等农、林、牧、渔服务业项目”：填报纳税人从事灌溉、农产品初加工、兽医、农技推广、农机作业和维修等农、林、牧、渔服务业免征企业所得税项目的所得额。

8.第 23 行“远洋捕捞”：填报纳税人从事远洋捕捞免征企业所得税的所得额。

9.第 24 行“其他”：填报国务院根据税法授权制定的其他免税所得税优惠政策。

10.第 26 行“花卉、茶以及其他饮料作物和香料作物的种植”：填报纳税人从事花卉、茶以及其他饮料作物和香料作物种植减半征收企业所得税项目的所得额。

11.第 27 行“海水养殖、内陆养殖”：填报纳税人从事海水养殖、内陆养殖减半征收企业所得税项目的所得额。

12.第 28 行“其他”：填报国务院根据税法授权制定的其他减税所得税优惠政策。

13.第 29 行“从事国家重点扶持的公共基础设施项目投资经营的所得”：填报纳税人从事《公共基础设施项目企业所得税优惠目录》规定的港口码头、机场、铁路、公路、城市公共交通、电力、水利等项目的投资经营的所得。不包括企业

承包经营、承包建设和内部自建自用该项目的所得。

14.第 30 行“从事符合条件的环境保护、节能节水项目的所得”：填报纳税人从事公共污水处理、公共垃圾处理、沼气综合开发利用、节能减排技术改造、海水淡化等项目所得。

15.第 31 行“符合条件的技术转让所得”：填报居民企业技术转让所得（技术转让所得不超过 500 万元的部分，免征企业所得税；超过 500 万元的部分，减半征收企业所得税）。

16.第 32 行“其他”：填报国务院根据税法授权制定的其他税收优惠政策。

(五) 减免税合计

1.第 34 行“符合规定条件的小型微利企业”：填报纳税人从事国家非限制和禁止行业并符合规定条件的小型微利企业享受优惠税率减征的企业所得税税额。

2.第 35 行“国家需要重点扶持的高新技术企业”：填报纳税人从事国家需要重点扶持拥有核心自主知识产权等条件的高新技术企业享受减征企业所得税税额。

3.第 36 行“民族自治地方的企业应缴纳的企业所得税中属于地方分享的部分”：填报纳税人经民族自治地方所在省、自治区、直辖市人民政府批准，减征或者免征民族自治地方的企业缴纳的企业所得税中属于地方分享的企业所得税税额。

4.第 37 行“过渡期税收优惠”：填报纳税人符合国务院规定以及经国务院批准给予过渡期税收优惠政策。

5.第 38 行“其他”：填报国务院根据税法授权制定的其他税收优惠政策。

(六) 第 39 行“创业投资企业抵扣的应纳税所得额”：

填报创业投资企业采取股权投资方式投资于未上市的中小高新技术企业 2 年以上的, 可以按照其投资额的 70% 在股权持有满 2 年的当年抵扣该创业投资企业的应纳税所得额; 当年不足抵扣的, 可以在以后纳税年度结转抵扣。

(七) 抵免所得税额合计

1. 第 41 - 43 行, 填报纳税人购置并实际使用《环境保护专用设备企业所得税优惠目录》、《节能节水专用设备企业所得税优惠目录》和《安全生产专用设备企业所得税优惠目录》规定的环境保护、节能节水、安全生产等专用设备的, 按投资额的 10% 从企业当年的应纳税额中抵免的企业所得税税额。当年不足抵免的, 可以在以后 5 个纳税年度结转抵免。

2. 第 44 行“其他”: 填报国务院根据税法授权制定的其他税收优惠政策。

(八) 减免税附列资料

1. 第 45 行“企业从业人数”项目, 填报纳税人全年平均从业人员, 按照纳税人年初和年末的从业人员平均计算, 用于判断是否为税收规定的小型微利企业。

2. 第 46 行“资产总额”项目, 填报纳税人全年资产总额平均数, 按照纳税人年初和年末的资产总额平均计算, 用于判断是否为税收规定的小型微利企业。

3. 第 47 行“所属行业(工业企业其他企业)”项目, 填报纳税人所属的行业, 用于判断是否为税收规定的小型微利企业。

四、表内及表间关系

(一) 表内关系

1. 第 1 行 = 第 2 + 3 + 4 + 5 行。

2. 第 6 行 = 第 7 + 8 行。

3. 第 9 行 = 第 10 + 11 + 12 + 13 行。

4. 第 14 行 = 第 15 + 25 + 29 + 30 + 31 + 32 行。

5. 第 15 行 = 第 16 至 24 行合计。

6. 第 25 行 = 第 26 + 27 + 28 行。

7. 第 33 行 = 第 34 + 35 + 36 + 37 + 38 行。

8. 第 40 行 = 第 41 + 42 + 43 + 44 行。

(二) 表间关系

1. 第 1 行 = 附表三第 15 行第 4 列 = 主表第 17 行；

2. 第 6 行 = 附表三第 16 行第 4 列 = 主表第 18 行；

3. 第 9 行 = 附表三第 39 行第 4 列 = 主表第 20 行；

4. 第 14 行 = 附表三第 17 行第 4 列 = 主表第 19 行；

5. 第 39 行 = 附表三第 18 行第 4 列；

6. 第 33 行 = 主表第 28 行；

7. 第 40 行 = 主表第 29 行。