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IPO

200000 10000 150000 20000 25000 A
 62500 20000 B A 35000 B
 7000

收入类型	中国	A国	B国
工资收入	150000	200000	
62500	25000		25000
20000	股息、利息	20000	10000
	财产转让所得		20000
7000	已纳个税	13680	35000

20%

$$= 150000 - 60000 \times 10\% - 2520 = 6480$$

$$= 20000 \times (1 - 20\%) \times 20\% = 3200$$

$$= 20000 \times 20\% = 4000$$

1

B

$$= 62500 \times (1 - 20\%) = 50000$$

$$= 25000 \times (1 - 20\%) = 20000$$

$$= 150000 + 20000 + 200000 + 50000 - 60000 = 360000$$

$$= 360000 \times 25\% - 31920 = 58080$$

A

$$= \frac{58080 \times 200000}{420000} = 27657.14$$

B

$$= \frac{58080 \times 50000}{420000} = 6914.29$$

2

A

$$10000 \times 20\% = 2000$$

B

$$20000 \times 20\% = 4000$$

3

A

$$20000 \times 20\% = 4000$$

4

A

B

$$\begin{aligned}
 &+ \quad A \quad = \quad + \\
 &\quad \quad \quad = 27657.14 + 2000 + 4000 = 33657.14 \\
 &+ \quad B \quad = \quad + \\
 &\quad \quad \quad = 6914.29 + 4000 = 10914.29 \\
 &5
 \end{aligned}$$

A	35000	-	33657.14	=1342.86		33657.14	1342.86
B	7000	-	10914.29	=-3914.29	7000		
6							

2019 99

$$\begin{aligned}
 &1 \quad = 58080 - 33657.14 + 7000 = 17422.86 \\
 &2 \\
 &A \quad 10000 \times 20\% = 2000 \\
 &B \quad 20000 \times 20\% = 4000 \\
 &3 \\
 &A \quad 20000 \times 20\% = 4000 \\
 &4 \quad = 17422.86 + 2000 + 4000 + 4000 = 27742.86
 \end{aligned}$$

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01088061216 01088061199

geyh@csrc.gov.cn 01088061252 01088061644

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