						120,000,000 x50%	=	60,000
						60,000,000 x50%	=	30,000
						60,000,000 x50% =		30,000
						300,000,000 x50% =		150,000
						200,000,000 x50% =		100,000
						500,000,000 x50% =		250,000
						200,000,000 x50% =		100,000
705								
		24,000	0	24,000				
		24,000	0	24,000	02			
							=	24,000
2200								
		167,096,471	135,630,790	31,465,681	[31,013,509	40,198,422	94,065,000	1,348,500]
2210								
·		163,053,514	132,043,033	31,010,481	[30,943,509	36,225,465	94,065,000	1,348,500]
2211								
		19,567,396	17,513,847	2,053,549	[10,829,977	6,917,879	0	1,348,500]
100								
		485,091	521,507	36,416				
120								
		485,091	511,107	26,016				

		201						
			354,695	333,995	20,700			
			354,695	333,995	20,700	01		
							=	16,800
							=	850
							=	14,700
							=	500
							=	12,300
							=	309,545
		202						
			125,656	120,472	5,184			
			79,000	79,000	0	01		
							=	79,000
			46,656	41,472	5,184	02		
						12,000 x18 x18 x12	=	46,656
		203						
			1,800	1,200	600			
			1,800	1,200	600	03		
							=	1,800
		301						
			2,940	55,440	52,500			

				2, 940	2, 940	0	11			
							35, 000　x2　x42			=	2, 940
200				19, 082, 305	16, 992, 340	2, 089, 965	[　　10, 829, 977	6, 432, 788	0	1, 348, 500]
210				17, 918, 644	15, 826, 844	2, 091, 800	[　　10, 829, 977	5, 269, 127	0	1, 348, 500]
		201		113, 877	75, 962	37, 915				
				113, 877	75, 962	37, 915	01			

=	30, 000
(　)	9, 000
(　)	21, 000
400, 000　x15　=	6, 000
(　)	1, 800
(　)	4, 200
=	5, 740
(　)	1, 512
(　)	4, 228
=	15, 650
(　)	7, 825
(　)	7, 825
=	8, 712
(　)	2, 614

. . . .					
					( ) 6,098
					175,000 x17 = 2,975
					( ) 2,975
				(4) = 2,300
					( ) 2,300
					1,500,000 x17 = 25,500
					( ) 25,500
				1,000,000 x17 = 17,000
					( ) 8,500
					( ) 8,500
202					
	2,000	11,100	9,100		
	2,000	11,100	9,100	01	
					= 500
					( ) 500
				500,000 x3 = 1,500
					( ) 300
					( ) 1,200
203					
	3,083	3,083	0		
	3,083	3,083	0	04	
					= 3,083
					( ) 3,083

.	.	.	.					
			301					
				128,518	42,616	85,902		
				121,798	24,798	97,000	01	
							1	= 20,798
								( ) 10,399
								( ) 10,399
								= 97,000
								( ) 48,500
								( ) 48,500
							2,000,000 x2	= 4,000
								( ) 2,000
								( ) 2,000
				6,720	17,818	11,098	11	
							350,000 x1 x12	= 4,200
								( ) 4,200
							( )	
							30,000 x7 x12	= 2,520
								( ) 756
								( ) 1,764
			306					
				3,387,125	3,820,126	433,001		= 235,000
								( ) 117,500
								( ) 117,500
							( )	

.		.	.	.						

								3,152,125,000 x1	=	3,152,125
								( )		1,576,062
								( )		1,576,063
	307									
		246,240	202,970	43,270						
		221,240	178,080	43,160	02					
								212,000,000 x1	=	212,000
								( )		106,000
								( )		106,000
								2,310,000 x4	=	9,240
								( )		4,620
								( )		4,620
		25,000	24,890	110	05					
									=	25,000
								( )		12,500
								( )		12,500
	308									
		11,947,431	9,611,180	2,336,251						
		11,947,431	9,611,180	2,336,251	01					
								30,000 x450 x12 x30%	=	48,600

: (2000)	: (2200)	: (2210) ·	: (2211)	: (210)	[ ] [:]
. . . .				( )	48,600
				( )	175,762
				( )	118,822
				. . 9,185,000 x70% =	6,430
				( )	3,674
				( )	2,756
				. 168,220,000 x70% =	117,754
				( )	67,288
				( )	50,466
				.	
				132,000,000 x70% =	92,400
				( )	52,800
				( )	39,600
				. (3)	
				104,000,000 x75% =	78,000
				( )	52,000
				( )	26,000
				. (16)	
				5,320,000 x50% =	2,660
				( )	1,596
				( )	1,064
				310,000 x40 x4 =	49,600
				( )	24,800
				( )	24,800
				(3) =	495,696
				( )	199,516

.　.　.　.		

				( )	296,180
				16,160,000 x30% =	4,848
				( )	4,848
				=	379,227
				( )	252,818
				( )	126,409
			B	=	35,463
				( )	23,642
				( )	11,821
				(4) =	15,000
				( )	10,000
				( )	5,000
				( )	4,627,707
				( )	1,962,288
			·	(11) =	6,121,845
				( )	4,300,002
				( )	1,821,843
			·	(3) =	468,150
				( )	327,705
				( )	140,445
				1,015,874,000 x70% =	711,112
				( )	319,267
				( )	203,175
				( )	188,670
				87,360,000 x50% =	43,680
				( )	43,680

. . . .							
					33,900,000 x50%	=	16,950
						( )	16,950
					1,208,300,000 x60%	=	724,980
						( )	724,980
					210,000,000 x50%	=	105,000
						( )	105,000
					20,000,000 x50%	=	10,000
						( )	10,000
				25,000,000 x50%		=	12,500
						( )	12,500
					29,800,000 x50%	=	14,900
						( )	14,900
					42,350,000 x50%	=	21,175
						( )	21,175
				·	113,800,000 x50%	=	56,900
						( )	56,900
						=	9,000
						( )	6,000
						( )	3,000
						=	3,113
						( )	2,075
						( )	1,038
					300,000 x16	=	4,800
						( )	4,800
					117,000,000 x50%	=	58,500
						( )	58,500

.　.　.　.					

(7　)	35,000,000　x50%	=	17,500
		(　)	17,500
.			
2,250,673,000　x60%		=	1,350,404
		(　)	1,125,337
		(　)	225,067
.	(1　)		
25,000,000　x75%		=	18,750
		(　)	6,250
		(　)	12,500
	582,500,000　x60%	=	349,500
		(　)	291,250
		(　)	58,250
	340,656,000　x60%	=	204,394
		(　)	170,328
		(　)	34,066
	300,000,000　x60%	=	180,000
		(　)	150,000
		(　)	30,000
	42,000,000　x30%	=	12,600
		(　)	12,600
(1　)	90,000,000　x75%	=	67,500
		(　)	22,500
		(　)	45,000
	(2　)		
1,000,000　x2　x50%		=	1,000
		(　)	1,000

					5,000,000 x15 x50% = 37,500
					( ) 37,500
	403				
		2,090,370	2,047,807	42,563	
		2,090,370	2,047,807	42,563 01	
					= 1,413,120
					( ) 942,080
					( ) 471,040
					(5)
					828,000,000 x75% = 621,000
					( ) 414,000
					( ) 207,000
					(3) 112,500,000 x50% = 56,250
					( ) 56,250
220					
		1,163,661	1,165,496	1,835	
	206				
		223,290	207,874	15,416	
					25,000 x6,000 = 150,000
					· (· ·)
					12,000 x5,500 = 66,000
					· 50 x5,500 x12 x30% = 990
					· 60,000 x40 x2 = 4,800

: (2000)	: (2200)	: (2210) ·	: (2211)	: (220)	[ ] [:]

. . . .						
					3,000 x500	= 1,500
	307					
		178,800	148,800	30,000		
		43,000	43,000	0	02	
					( )	= 3,000
					· (2)	= 40,000
		135,800	105,800	30,000	05	
						= 10,000
						= 9,800
						= 40,000
						= 51,000
						= 21,000
						= 4,000
	308					
		598,946	494,822	104,124		
		598,946	494,822	104,124	01	
					8,000 x363 x6 x50%	= 8,712
					(GOT, GPT)	
					200,000 x30 x30%	= 1,800
					15,000 x1,500 x30%	= 6,750

.	.	.					

					100,000,000 x50% = 50,000
					25,000 x5,200 x20% = 26,000
					850 x9,040 x18 x30% = 41,494
					200 x50,000 x4 x30% = 12,000
					200,000 x10 x12 x30% = 7,200
					· 200,000 x90 x3 x30% = 16,200
					· 30,000 x30 x90 x30% = 24,300
					· 20,000 x125 x12 x30% = 9,000
					20,000 x95 x12 x50% = 11,400
					7,000 x2,300 x50% = 8,050
					5,000 x2,300 x12 x50% = 69,000
					(13)
					100,000 x308 x12 x50% = 184,800
					30,000 x33 x12 x50% = 5,940
					10,000 x38,350 x20% = 76,700
					6,000 x30,000 x20% = 36,000
					400,000 x30 x30% = 3,600
402					
	115,000	225,000	110,000		

	.	.	.	.						
				115,000	225,000	110,000	01			
									=	35,000
							(X	)	=	80,000
		403		47,625	24,000	23,625				
				47,625	24,000	23,625	01			
								(,)		
							40,000,000 x2 x30%		=	24,000
							.	2,500,000 x15 x30%	=	11,250
							.	550,000 x75 x30%	=	12,375
	2212			21,053,608	13,331,336	7,722,272	[12,966,752	8,086,856	0	0]
	100			119,781	116,461	3,320				
	120			119,781	116,461	3,320				
		201		36,893	39,093	2,200				
				36,893	36,393	500	01			
									=	17,475

. . . .						
					=	4,168
					=	5,250
					=	10,000
	202					
		48,400	40,000	8,400		
		48,400	40,000	8,400 01		
					=	48,400
	203					
		2,400	2,400	0		
		2,400	2,400	0 03		
					=	2,400
	301					
		32,088	34,968	2,880		
		7,588	7,468	120 08		
					21,900 x12 x4 =	1,052
					3,500 x12 x25 x4 =	4,200
					1,300 x12 x25 x4 =	1,560
					10,950 x4 x4 =	176
					150,000 x4 =	600
		10,500	10,500	0 09		

.	.	.	.			
					5,000 x500 =	2,500
					3,000,000 x1 =	3,000
					5,000,000 x1 =	5,000
		14,000	17,000	3,000 11		
					.	
					- 5,000,000 x1 =	5,000
					- 3,000,000 x1 =	3,000
					- 2,000,000 x1 =	2,000
					- 1,000,000 x1 =	1,000
					.	
					- 1,500,000 x1 =	1,500
					- 1,000,000 x1 =	1,000
					- 500,000 x1 =	500
200		20,933,827	13,214,875	7,718,952	[12,966,752　　7,967,075　　　　0	0]
210		19,023,477	10,638,600	8,384,877	[12,966,752　　6,056,725　　　　0	0]
	307	33,429	28,600	4,829		
		33,429	28,600	4,829 02		
					=	33,429
					( )	23,400
					( )	10,029

. . . .						
	403					
		18,990,048	10,610,000	8,380,048		
		18,990,048	10,610,000	8,380,048	01	
						1,283,000,000　x57%　=　731,310
						(　)　384,900
						(　)　346,410
						(3　)
						1,238,000,000　x57%　　　　705,660
						(　)　371,400
						(　)　334,260
						26,016,000　x69　x75%　=　1,346,328
						(　)　897,552
						(　)　448,776
						(　　)
						1,500,000,000　x1　　　　=　1,500,000
						(　)　1,500,000
						(8　)
						15,784,000,000　x75%　　　=　11,838,000
						(　)　7,892,000
						(　)　3,946,000
						(2　)
						1,700,000,000　x30%　　　=　510,000
						(　)　510,000
						(4　)

.	.	.	.

				4,625,000,000　x51%	=	2,358,750
					(　)	1,387,500
					(　)	971,250
220		1,910,350	2,576,275	665,925		
206		2,100	2,100	0	7,000　x300　=	2,100
307		646,240	507,675	138,565		
		588,240	479,675	108,565	02	
						= 40,000
						= 200,000
					21	= 151,000
					21	= 55,000
						= 55,000
					50　x5,816,000　x30% =	87,240
		58,000	28,000	30,000	04	
					21	= 50,000
					(4　　)	= 8,000
308		589,510	524,000	65,510		

.	.	.	.		589,510	524,000	65,510	01	

					589,510	524,000	65,510	01	
								25,000 x25 x120 x50% = 37,500
								600,000 x15 = 9,000
								200,000,000 x50% = 100,000
								60,000,000 x50% = 30,000
								10,000 x20,000 x30% = 60,000
								(12) 323,010,000 x1 = 323,010
								10,000 x50 x15 = 7,500
								15,000,000 x3 x50% = 22,500
	403				672,500	1,031,500	359,000	
					672,500	1,031,500	359,000	01
								(3) 1,345,000,000 x50% = 672,500
2213					122,432,510	101,197,850	21,234,660	[7,146,780 21,220,730 0 94,065,000]
100					67,480	63,050	4,430	
120					67,480	63,050	4,430	
	201				25,680	19,400	6,280	

.	.	.	.		(2210)	(2213)		
					24,480	16,200	8,280	01
								= 11,200
								= 3,780
								= 9,500
					1,200	3,200	2,000	02
								= 1,200
			202		38,000	38,000	0	
					38,000	38,000	0	01
								= 38,000
			203		1,800	1,200	600	
					1,800	1,200	600	03
								= 1,800
			301		2,000	4,450	2,450	
					2,000	4,450	2,450	09
					5,000 x100 x2			= 1,000

: (2000)		: (2200)		: (2210) ·	: (2213)	: (120)	[ ] [:]

.	.	.						

						5,000 x200 x1	=	1,000
200			122,365,030	101,134,800	21,230,230	[7,146,780 21,153,250	0	94,065,000]
210			121,578,530	100,308,800	21,269,730	[7,146,780 20,366,750	0	94,065,000]
	202		2,880	6,000	3,120			
			2,880	6,000	3,120	01		
							=	2,880
							( )	2,880
	307		22,500	23,000	500			
			22,500	0	22,500	02		
							=	22,500
							( )	22,500
	403		121,553,150	99,979,800	21,573,350			
			121,553,150	99,979,800	21,573,350	01		
						56,000,000 x25 x60%	=	840,000

.	.	.	.				

					( )	700,000
					( )	140,000
					=	4,079,000
					( )	4,079,000
				(3)		
					( )	990,000
			.	1,090,000,000 x50%	=	545,000
					( )	545,000
			.	890,000,000 x50%	=	445,000
					( )	445,000
					=	320,000
					( )	320,000
				(2)	=	1,027,000
					( )	1,027,000
					=	98,662,000
					( )	19,732,000
					( )	78,930,000
				(1)	=	5,400
					( )	5,400
					=	8,232,000
					( )	8,232,000
					=	2,945,000
					( )	2,945,000
					=	4,452,750
					( )	494,750
					( )	3,958,000

. . . .					
220		786,500	826,000	39,500	
	307	9,500	5,000	4,500	
		5,000	5,000	0 02	
					1,000,000 x5 = 5,000
		4,500	0	4,500 04	
					= 4,500
	308	25,000	5,000	20,000	
		25,000	5,000	20,000 01	
					1,000,000 x5 = 5,000
					= 20,000
	403	743,000	816,000	73,000	
		743,000	816,000	73,000 01	
					1,020,000,000 x15% = 153,000
					1,000,000 x200 x30% = 60,000

. . . .							
					(100)	250,000,000 x30% =	75,000
					·	50,000,000 x50% =	25,000
					·	100,000,000 x50% =	50,000
					·	100,000,000 x50% =	50,000
					·	60,000,000 x50% =	30,000
					·	40,000,000 x50% =	20,000
					· 1	60,000,000 x50% =	30,000
					·	100,000,000 x50% =	50,000
					·	100,000,000 x50% =	50,000
					· '	200,000,000 x50% =	100,000
					· 2	100,000,000 x50% =	50,000
	405	9,000	0	9,000			
		8,000	0	8,000	01		
					8,000,000 x1	=	8,000
		1,000	0	1,000	02		
					40,000 x25	=	1,000
2220		4,042,957	3,587,757	455,200	[70,000 3,972,957	0	0]
2221		3,149,512	2,923,619	225,893			