

予定納税計算シートの見本

A U.S., Inc.
 WP 4-3-4-1
 2nd Quarter Estimated Tax 第2四半期予定納税
 For the year ending: 12/31/20X2

| | Federal | States & Locals | | | |
|--|-------------|-----------------|-----------|------------|------------|
| | | 1 CA | 2 GA | 3 IL | 4 MI |
| Book Income Before State Taxes 州税前財務上損益 (Annualized 年換算- see Book as of 3-31-X2): | 10,000,000 | 8,136,744 | 8,136,744 | 8,136,744 | 8,136,744 |
| Adjustments 修正: | | | | | |
| Permanent Differences 恒久的差異(Bk-Tx) | (2,711,000) | | | | |
| Temporary Differences 一時的差異(Bk-Tx) | 847,744 | | | | |
| Other State Adjustments その他修正額 | 0 | 0 | 0 | 0 | 40,000,000 |
| Taxable Income Before State Taxes 州税前課税所得 | 8,136,744 | 8,136,744 | 8,136,744 | 8,136,744 | 48,136,744 |
| State Tax Deduction 州税控除 | 1,225,901 | | | 1,038,019 | |
| Taxable Income After State Taxes 州税後課税所得 | 6,910,843 | 8,136,744 | 8,136,744 | 7,098,725 | 48,136,744 |
| Taxable Income (Subs) 課税所得 (子会社) | | | | | |
| A | 0 | | | | |
| B | 3,500,000 | 3,500,000 | | 3,500,000 | |
| C | 1,100,000 | 1,100,000 | | 1,100,000 | |
| Consolidated Taxable Income 連結課税所得 | 11,510,843 | 12,736,744 | 8,136,744 | 11,698,725 | 48,136,744 |
| State Allocation Factor (X0 Year) 州按分率 (X0年度) | 100.0000% | 30.0000% | 4.0000% | 22.0000% | 6.5000% |
| Allocated State Taxable Income 州按分後課税所得 | 11,510,843 | 3,821,023 | 325,470 | 2,573,719 | 3,128,888 |
| Income Tax Rate 税率 | 35.00% | 8.84% | 6.00% | 7.30% | 1.90% |
| Income Tax Due 税額 | 4,028,795 | 337,778 | 19,528 | 187,882 | 59,449 |
| Additional Taxes 追加税額 | | | 1,500 | | |
| Total Income Tax 総課税額 | 4,028,795 | 337,778 | 21,028 | 187,882 | 59,449 |
| Other State Taxes その他州税額: | | | | | |
| Franchise Tax 事業税 | | | | | |
| Capital Tax 資本税 | | | | | |
| Minimum Tax 最小負担税額 | | | | | |
| Other Base Tax その他のベース税 | | | | | |
| Estimated Tax Liability for X2 Year X2年度予定納税額(100%) | 4,028,795 | 337,778 | 21,028 | 187,882 | 59,449 |
| Cushion 予備上乘せ(10% of ES Tax for X2 year)(年間予定納税額の10%) | 402,880 | 33,778 | 2,103 | 18,788 | 5,945 |
| Total Estimated Tax Liability for X2 Year (110%) X2年度総予定納税額(110%) | 4,431,675 | 371,556 | 23,131 | 206,670 | 65,394 |
| Total Tax Due at 2nd Quarter (FED 50%)第2四半期時納税割合 (連邦50%) | 2,215,837 | 185,778 | 11,566 | 103,335 | 32,697 |
| State Percentage at 2nd Quarter 第2四半期時州納税率 | | 50% | 50% | 50% | 50% |
| Overpayment (ES) from Prior Year* 前年度からの繰越税額予想額 | (1,028,500) | (90,750) | (5,638) | (34,100) | (17,600) |
| 1st Quarter Payment 第1四半期納付額(20X2 Year) | 0 | 0 | 0 | 0 | 0 |
| Other Adjustments その他修正額(20X2 Year) | | | | | |
| Net Tax Due at 2nd Quarter 第2四半期時納付額純額 | 1,187,337 | 95,029 | 5,929 | 69,235 | 15,097 |
| Net Tax Due at 2nd Q (Rounded) 第2四半期時納付額純額 (四捨五入後) | \$1,190,000 | \$96,000 | \$6,000 | \$70,000 | \$16,000 |
| Due Date 期日 | 6/15/X2 | 6/15/X2 | 6/15/X2 | 6/15/X2 | 7/31/X2 |
| Estimated Tax Vouchers 予定納税納付書様式 | N/A | N/A | 602ES | N/A | C-8002 |
| Payment Method 支払方法 (EFT+: EFT Plus Extension, EFT: EFT Only) | EFT | EFT | EFT+ | EFT | N/A |