A108010 境外所得纳税调整后所得明细表

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 行次 | 国家（地区） | 境外税后所得 | | | | | | | | 境外所得可抵免的所得税额 | | | | 境外税前  所得 | 境外分支机构收入与支出纳税调整额 | 境外分支  机构调整分摊扣除的有关成本费用 | 境外所得  对应调整的相关成本费用支出 | 境外所得  纳税调整后所得 | 其中：海南自由贸易港企业新增境外直接投资所得 | | | | | | | |
| 分支机构营业利润所得 | 股息、红利等权益性投资所得 | 利息所得 | 租金所得 | 特许权使用费所得 | 财产转让所得 | 其他所得 | 小计 | 直接缴纳的所得税额 | 间接负担的所得税额 | 享受税收饶让抵免税额 | 小计 | 新设境外分支机构所得 | | | | | 新增境外直接投资相对应的股息所得 | | 境外享受免税政策的所得小计 |
| 营业利润 | 调整分摊扣除的有关成本费用 | 纳税调整额 | 纳税调整后所得 | 境外所得税额 | 对应的股息所得 | 对应的股息境外所得税额 |  |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9(2+…+8) | 10 | 11 | 12 | 13(10+11+12) | 14(9+10+11) | 15 | 16 | 17 | 18(14+15-16-17) | 19 | 20 | 21 | 22（19-20+21） | 23 | 24 | 25 | 26（22+24） |
| 1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 10 | 合计 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |