

中华人民共和国企业所得税年度纳税申报表 (A类)
Annual Corporate Income Tax Return For Enterprise in China (Category A)

税款所属期间: 年 月 日至 年 月 日
 for tax period from to

[Extracts]

纳税人名称:

纳税人识别号: □□□□□□□□□□□□□□□□ 金额单位: 元 (列至角分)

类别	行次	项目	Items	金额
利润总额计算	1	一、营业收入 (填附表一)	Business income	
	2	减: 营业成本 (填附表二)	Less: costs of sales	
	3	营业税金及附加	sales tax and levy	
	4	销售费用 (填附表二)	selling expenses	
	5	管理费用 (填附表二)	management expenses	
	6	财务费用 (填附表二)	finance expenses	
	7	资产减值损失	asset impairment loss	
	8	加: 公允价值变动收益	Add: gain arising from change in fair value	
	9	投资收益	investment income	[Dividend income]
	10	二、营业利润	Business operating income	
应纳税所得额计算	11	加: 营业外收入 (填附表一)	Add: non-business income	
	12	减: 营业外支出 (填附表二)	Less: non-business expenses	
	13	三、利润总额 (10+11-12)	Gross amount of accounting profits	
	14	加: 纳税调整增加额 (填附表三)	Add: adjustment to increase taxable income	
	15	减: 纳税调整减少额 (填附表三)	Less: adjustment to decrease taxable income including	
	16	其中: 不征税收入	-- non-taxable income	
	17	免税收入	-- tax-exempt income	[exemption (b)]
	18	减计收入	-- income with deduction	
	19	减、免税项目所得	-- income subject to exemption and reduction	
	20	加计扣除	-- additional deduction	
应纳税额计算	21	抵扣应纳税所得额	-- credit to taxable income	
	22	加: 境外应税所得弥补境内亏损	Add: domestic tax loss offset by foreign taxable income	
	23	纳税调整后所得 (13+14-15+22)	Taxable income after adjustments	TI b/4 offsetting loss
	24	减: 弥补以前年度亏损 (填附表四)	Less: tax loss brought forward	Utilized loss b/f (a)
	25	应纳税所得额 (23-24)	Taxable income after offsetting losses	TI after offsetting loss
	26	税率 (25%)	Tax rate (25%)	
	27	应纳税所得税额 (25×26)	Income tax payable	
	28	减: 减免所得税额 (填附表五)	Less: domestic income tax exemption & reduction	
	29	减: 抵免所得税额 (填附表五)	Less: domestic income tax credit	
	30	应纳税额 (27-28-29)	Income tax payable after tax exemption and reduction	
附列资料	31	加: 境外所得应纳税所得税额 (填附表六)	Add: foreign income tax payable	
	32	减: 境外所得抵免所得税额 (填附表六)	Less: foreign income tax credit	[tax credit(a)]
	33	实际应纳税所得税额 (30+31-32)	Actual income tax payable	
	34	减: 本年累计实际已预缴的所得税额	Less: cum. income tax paid in the year	
	35	其中: 汇总纳税的总机构分摊预缴的税额	-- Prepaid tax due to allocation by HO	
	36	汇总纳税的总机构财政调库预缴的税额	-- tax pre-paid for HO due to fiscal allocation	
	37	汇总纳税的总机构所属分支机构分摊的预缴税额	-- tax pre-paid by branches of HO	
	38	合并纳税 (母子体制) 成员企业就地预缴比例	-- tax pre-paid due to consolidated filing for holding and subsidiaries	
	39	合并纳税企业就地预缴的所得税额	-- tax paid due to consolidated filing	
	40	本年应补 (退) 的所得税额 (33-34)	Income Tax to be topped up (refunded)	
41	以前年度多缴的所得税额在本年抵减额	Income Tax overpaid in previous yrs		
42	以前年度应缴未缴在本年入库所得税额	Income Tax unpaid in previous yrs		
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	