

連邦法人税額計算例

Regular Tax Calculation 通常税額計算			
Sample 1		Sample 5	
<b>Taxable Income</b>	<b>Tax Rate</b>	<b>Actual Taxable Income</b>	<b>Actual Taxable Income</b>
		<b>\$30,000</b>	<b>\$5,000,000</b>
\$0 - \$50,000	15%	\$4,500	\$7,500
50,000 - 75,000	25%	\$0	\$6,250
75,000 - 100,000	34%	\$0	\$8,500
100,000 - 335,000	39%	\$0	\$91,650
335,000 - 10,000,000	34%	\$0	\$3,286,100
10,000,000 - 15,000,000	35%	\$0	\$0
15,000,000 - 18,333,333	38%	\$0	\$0
18,333,333 -	35%	\$0	\$0
<b>Total Tax</b>		<b>\$4,500</b>	<b>\$3,400,000</b>
Sample 2		Sample 6	
<b>Taxable Income</b>	<b>Tax Rate</b>	<b>Actual Taxable Income</b>	<b>Actual Taxable Income</b>
		<b>\$60,000</b>	<b>\$12,000,000</b>
\$0 - \$50,000	15%	\$7,500	\$7,500
50,000 - 75,000	25%	\$2,500	\$6,250
75,000 - 100,000	34%	\$0	\$8,500
100,000 - 335,000	39%	\$0	\$91,650
335,000 - 10,000,000	34%	\$0	\$3,286,100
10,000,000 - 15,000,000	35%	\$0	\$700,000
15,000,000 - 18,333,333	38%	\$0	\$0
18,333,333 -	35%	\$0	\$0
<b>Total Tax</b>		<b>\$10,000</b>	<b>\$4,100,000</b>
Sample 3		Sample 7	
<b>Taxable Income</b>	<b>Tax Rate</b>	<b>Actual Taxable Income</b>	<b>Actual Taxable Income</b>
		<b>\$85,000</b>	<b>\$16,000,000</b>
\$0 - \$50,000	15%	\$7,500	\$7,500
50,000 - 75,000	25%	\$6,250	\$6,250
75,000 - 100,000	34%	\$3,400	\$8,500
100,000 - 335,000	39%	\$0	\$91,650
335,000 - 10,000,000	34%	\$0	\$3,286,100
10,000,000 - 15,000,000	35%	\$0	\$1,750,000
15,000,000 - 18,333,333	38%	\$0	\$380,000
18,333,333 -	35%	\$0	\$0
<b>Total Tax</b>		<b>\$17,150</b>	<b>\$5,530,000</b>
Sample 4		Sample 8	
<b>Taxable Income</b>	<b>Tax Rate</b>	<b>Actual Taxable Income</b>	<b>Actual Taxable Income</b>
		<b>\$200,000</b>	<b>\$20,000,000</b>
\$0 - \$50,000	15%	\$7,500	\$7,500
50,000 - 75,000	25%	\$6,250	\$6,250
75,000 - 100,000	34%	\$8,500	\$8,500
100,000 - 335,000	39%	\$39,000	\$91,650
335,000 - 10,000,000	34%	\$0	\$3,286,100
10,000,000 - 15,000,000	35%	\$0	\$1,750,000
15,000,000 - 18,333,333	38%	\$0	\$1,266,667
18,333,333 -	35%	\$0	\$583,333
<b>Total Tax</b>		<b>\$61,250</b>	<b>\$7,000,000</b>