

전산세무1급 2020년 정오표(1차)

페이지	수정전	수정후																																																																																																																																																																																																																																						
73	기본예제 해설 기계장치장부가액 2,880,000원	320,000원																																																																																																																																																																																																																																						
240	자녀세액공제 만7세이상의 자녀(7세미만의 미취학아동포함)	만7세이상의 자녀																																																																																																																																																																																																																																						
240	참고 CHECK 기본공제대상 자녀 1명15만원, 2명 30만원 3명이상(30만원+2명초과 1명당 30만원)	삭제																																																																																																																																																																																																																																						
247	문제1 ③기본공제대상자중 해당과세기간에 출생한 직계비속이 있는 경우	③기본공제대상자중 증증환자가 있는 경우																																																																																																																																																																																																																																						
496	익금산입 중친회기부금 600,000(기타사외유출)	익금산입 중친회기부금 600,000(상여)																																																																																																																																																																																																																																						
500	해설 [손금불산입]주차위반과태료 100,000(상여)	[손금불산입]주차위반과태료 100,000(기타사외유출)																																																																																																																																																																																																																																						
682	01.해설추가	70세이상인 경우 경로우대공제 100만원, 장애인공제는 200만원, 한부모공제는 100만원																																																																																																																																																																																																																																						
743	첫 번째 그림교체	<table border="1"> <thead> <tr> <th colspan="3">정기신고금액</th> <th colspan="3">우정신고금액</th> </tr> <tr> <th>구분</th> <th>금액</th> <th>세율</th> <th>세액</th> <th>구분</th> <th>금액</th> <th>세율</th> <th>세액</th> </tr> </thead> <tbody> <tr> <td>과세</td> <td>100,000,000</td> <td>10/100</td> <td>10,000,000</td> <td>1</td> <td>150,000,000</td> <td>10/100</td> <td>15,000,000</td> </tr> <tr> <td>공제</td> <td></td> <td></td> <td></td> <td>2</td> <td></td> <td></td> <td></td> </tr> <tr> <td>합계</td> <td></td> <td></td> <td></td> <td>3</td> <td></td> <td></td> <td></td> </tr> <tr> <td>과세</td> <td></td> <td></td> <td></td> <td>4</td> <td>17,000,000</td> <td>10/100</td> <td>1,700,000</td> </tr> <tr> <td>공제</td> <td></td> <td></td> <td></td> <td>5</td> <td></td> <td></td> <td></td> </tr> <tr> <td>합계</td> <td></td> <td></td> <td></td> <td>6</td> <td></td> <td></td> <td></td> </tr> <tr> <td>과세</td> <td></td> <td></td> <td></td> <td>7</td> <td></td> <td></td> <td></td> </tr> <tr> <td>공제</td> <td></td> <td></td> <td></td> <td>8</td> <td></td> <td></td> <td></td> </tr> <tr> <td>합계</td> <td>9</td> <td>100,000,000</td> <td>10,000,000</td> <td>9</td> <td>165,000,000</td> <td>10</td> <td>16,500,000</td> </tr> <tr> <td>과세</td> <td></td> <td>50,000,000</td> <td>5,000,000</td> <td>10</td> <td></td> <td></td> <td>5,000,000</td> </tr> <tr> <td>공제</td> <td></td> <td></td> <td></td> <td>11</td> <td></td> <td></td> <td></td> </tr> <tr> <td>합계</td> <td></td> <td></td> <td></td> <td>12</td> <td></td> <td></td> <td></td> </tr> <tr> <td>과세</td> <td></td> <td></td> <td></td> <td>13</td> <td></td> <td></td> <td></td> </tr> <tr> <td>공제</td> <td></td> <td></td> <td></td> <td>14</td> <td></td> <td></td> <td></td> </tr> <tr> <td>합계</td> <td>15</td> <td>50,000,000</td> <td>5,000,000</td> <td>15</td> <td>50,000,000</td> <td></td> <td>5,000,000</td> </tr> <tr> <td>과세</td> <td></td> <td></td> <td></td> <td>16</td> <td></td> <td></td> <td></td> </tr> <tr> <td>공제</td> <td></td> <td></td> <td></td> <td>17</td> <td>50,000,000</td> <td>10</td> <td>5,000,000</td> </tr> <tr> <td>합계</td> <td></td> <td></td> <td></td> <td>18</td> <td></td> <td></td> <td>5,000,000</td> </tr> <tr> <td>과세</td> <td></td> <td></td> <td></td> <td>19</td> <td></td> <td></td> <td></td> </tr> <tr> <td>공제</td> <td></td> <td></td> <td></td> <td>20</td> <td></td> <td></td> <td></td> </tr> <tr> <td>합계</td> <td></td> <td></td> <td></td> <td>21</td> <td></td> <td></td> <td></td> </tr> <tr> <td>과세</td> <td></td> <td></td> <td></td> <td>22</td> <td></td> <td></td> <td></td> </tr> <tr> <td>공제</td> <td></td> <td></td> <td></td> <td>23</td> <td></td> <td></td> <td></td> </tr> <tr> <td>합계</td> <td></td> <td></td> <td></td> <td>24</td> <td></td> <td></td> <td></td> </tr> <tr> <td>과세</td> <td></td> <td></td> <td></td> <td>25</td> <td></td> <td></td> <td></td> </tr> <tr> <td>공제</td> <td></td> <td></td> <td></td> <td>26</td> <td></td> <td></td> <td></td> </tr> <tr> <td>합계</td> <td></td> <td></td> <td></td> <td>27</td> <td>5,000,000</td> <td></td> <td>500,000</td> </tr> </tbody> </table>	정기신고금액			우정신고금액			구분	금액	세율	세액	구분	금액	세율	세액	과세	100,000,000	10/100	10,000,000	1	150,000,000	10/100	15,000,000	공제				2				합계				3				과세				4	17,000,000	10/100	1,700,000	공제				5				합계				6				과세				7				공제				8				합계	9	100,000,000	10,000,000	9	165,000,000	10	16,500,000	과세		50,000,000	5,000,000	10			5,000,000	공제				11				합계				12				과세				13				공제				14				합계	15	50,000,000	5,000,000	15	50,000,000		5,000,000	과세				16				공제				17	50,000,000	10	5,000,000	합계				18			5,000,000	과세				19				공제				20				합계				21				과세				22				공제				23				합계				24				과세				25				공제				26				합계				27	5,000,000		500,000
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지방소득세	77	5/1,000	지방소득세	77	5/1,000																																																																																																																																																																																																																																			
지방소득세	78	5/1,000	지방소득세	78	5/1,000																																																																																																																																																																																																																																			
지방소득세	79	5/1,000	지방소득세	79	5/1,000																																																																																																																																																																																																																																			
지방소득세	80	5/1,000	지방소득세	80	5/1,000																																																																																																																																																																																																																																			