# 消費税試算表



（科目別）

（税込残高・累計）

株式会社　ＡＢＣ

（自 2019年 4月 1日～至 2020年 3月31日）

| 勘定科目 | | 残高 | 10% | 8*% | 旧税率小計 | 免税 | 非課税 | 輸入 | 課税対象外 |
|---|---|---|---|---|---|---|---|---|---|
| 101 | 現金 | 3,873,181 | 0 | 0 | 0 | 0 | 0 | 0 | 1,307,218 |
| 111 | 当座預金 | 8,952,427 | 0 | 0 | 0 | 0 | 0 | 0 | 4,177,487 |
| 131 | 普通預金 | 15,968,503 | 0 | 0 | 0 | 0 | 0 | 0 | 2,533,021 |
| 137 | 通知預金 | 3,112,840 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 141 | 定期預金 | 2,715,535 | 0 | 0 | 0 | 0 | 0 | 0 | 7,403 |
| 148 | 定期積金 | 2,146,000 | 0 | 0 | 0 | 0 | 0 | 0 | 156,000 |
| 151 | 受取手形 | 9,377,306 | 0 | 0 | 0 | 0 | 0 | 0 | 4,971,452 |
| 152 | 売掛金 | 25,203,390 | 0 | 0 | 0 | 0 | 0 | 0 | 6,246,780 |
| 153 | 未収入金 | 350,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 159 | 有価証券 | 500,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 162 | 商品 | 1,835,560 | 0 | 0 | 0 | 0 | 0 | 0 | 276,882 |
| 181 | 仮払金 | 359,000 | 0 | 0 | 0 | 0 | 0 | 0 | 130,000 |
| 186 | 貸付金 | 4,947,220 | 0 | 0 | 0 | 0 | 0 | 0 | 664,820 |
| 214 | 車両運搬具 | 1,044,883 | 0 | 0 | 0 | 0 | 0 | 0 | -550,179 |
| 217 | 工具器具備品 | 260,378 | 0 | 0 | 0 | 0 | 0 | 0 | -58,284 |
| 252 | 電話加入権 | 156,843 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 261 | 出資金 | 50,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 264 | 敷金 | 1,860,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 301 | 支払手形 | 12,116,489 | 0 | 0 | 0 | 0 | 0 | 0 | 3,643,387 |
| 303 | 買掛金 | 2,133,369 | 0 | 0 | 0 | 0 | 0 | 0 | 1,109,000 |
| 311 | 短期借入金 | 11,005,085 | 0 | 0 | 0 | 0 | 0 | 0 | 975,409 |
| 322 | 未払金 | 333,906 | 0 | 0 | 0 | 0 | 0 | 0 | -214,395 |
| 331 | 前受金 | 7,130,000 | 0 | 0 | 0 | 0 | 0 | 0 | 130,000 |
| 335 | 預り金 | 281,278 | 0 | 0 | 0 | 0 | 0 | 0 | 13,178 |
| 801 | 資本金 | 10,000,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 853 | 繰越利益剰余金 | 39,712,939 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 401 | 売上 | 52,913,081 | 25,724,759 | 0 | 27,188,322 | 0 | 0 | 0 | 0 |
| 402 | 売上高 | 1,365,000 | 832,000 | 0 | 533,000 | 0 | 0 | 0 | 0 |
| 497 | 期首商品製品棚卸高 | 667,612 | 0 | 0 | 0 | 0 | 0 | 0 | 667,612 |
| 452 | 仕入 | 26,600,827 | 13,440,203 | 0 | 13,160,624 | 0 | 0 | 0 | 0 |

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（自 2019年 4月 1日～至 2020年 3月31日）

| 勘定科目 | | 残高 | 10% | 8*% | 旧税率小計 | 免税 | 非課税 | 輸入 | 課税対象外 |
|---|---|---|---|---|---|---|---|---|---|
| 495 | 外注費 | 2,913,485 | 2,144,645 | 0 | 768,840 | 0 | 0 | 0 | 0 |
| 498 | 期末商品製品棚卸高 | 944,494 | 0 | 0 | 0 | 0 | 0 | 0 | 944,494 |
| 652 | 給料手当 | 4,407,123 | 0 | 0 | 0 | 0 | 0 | 0 | 4,407,123 |
| 653 | 法定福利費 | 253,662 | 0 | 0 | 0 | 0 | 0 | 0 | 253,662 |
| 662 | 広告宣伝費 | 55,900 | 34,320 | 0 | 21,580 | 0 | 0 | 0 | 0 |
| 665 | 旅費交通費 | 934,411 | 465,868 | 0 | 468,543 | 0 | 0 | 0 | 0 |
| 666 | 荷造運賃 | 894,847 | 403,709 | 0 | 491,138 | 0 | 0 | 0 | 0 |
| 671 | 通信費 | 146,989 | 69,512 | 0 | 77,477 | 0 | 0 | 0 | 0 |
| 672 | 水道光熱費 | 9,700 | 1,762 | 0 | 7,938 | 0 | 0 | 0 | 0 |
| 674 | 消耗品費 | 54,369 | 19,443 | 0 | 34,926 | 0 | 0 | 0 | 0 |
| 675 | 修繕費 | 9,428 | 0 | 0 | 9,428 | 0 | 0 | 0 | 0 |
| 676 | 保険料 | 14,660 | 0 | 0 | 0 | 0 | 0 | 0 | 14,660 |
| 677 | 事務用品費 | 19,320 | 6,097 | 0 | 13,223 | 0 | 0 | 0 | 0 |
| 681 | 租税公課 | 51,350 | 0 | 0 | 0 | 0 | 0 | 0 | 51,350 |
| 682 | 交際接待費 | 152,976 | 59,938 | 0 | 60,538 | 0 | 0 | 0 | 32,500 |
| 683 | 地代家賃 | 394,905 | 189,693 | 0 | 205,212 | 0 | 0 | 0 | 0 |
| 684 | 減価償却費 | 608,463 | 0 | 0 | 0 | 0 | 0 | 0 | 608,463 |
| 686 | 賃借料 | 327,600 | 0 | 0 | 0 | 0 | 0 | 0 | 327,600 |
| 687 | 支払手数料 | 1,291,205 | 692,355 | 0 | 598,850 | 0 | 0 | 0 | 0 |
| 689 | 諸会費 | 19,500 | 0 | 0 | 0 | 0 | 0 | 0 | 19,500 |
| 699 | 雑費 | 254,230 | 189,867 | 0 | 64,363 | 0 | 0 | 0 | 0 |
| 902 | 受取利息 | 45,365 | 0 | 0 | 0 | 0 | 45,365 | 0 | 0 |
| 905 | 雑収入 | 132,357 | 79,340 | 0 | 53,017 | 0 | 0 | 0 | 0 |
| 951 | 支払利息 | 569,224 | 0 | 0 | 0 | 0 | 0 | 0 | 569,224 |
| 981 | 法人税等 | 542,490 | 0 | 0 | 0 | 0 | 0 | 0 | 542,490 |

# 消費税試算表



（消費税区分別）

（税込残高・累計）

株式会社　ＡＢＣ

（自 2019年 4月 1日～至 2020年 3月31日）

| 消費税区分 | | 残高 | 10% | 8*% | 旧税率小計 | 免税 | 非課税 | 輸入 | 課税対象外 |
|---|---|---|---|---|---|---|---|---|---|
| 110 | 課税売上 | | 26,636,099 | | 27,774,339 | | | | |
| 130 | 非課税売上 | | | | | | 45,365 | | |
| 511 | 課税売上対応課税仕入 | | 17,717,412 | | 15,982,680 | | | | |
| 810 | 課税対象外・不課税 | | | | | | | | 33,957,857 |