元大證券之證交所得計算

初核處分

			所得申報數	1,763,201,575
無法歸屬費用總額	應在免稅所得項下分攤之金額	已申報分攤金額	證交所得項補分攤金額	補分攤費用明細
1,322,424,230	75,533,059	7,167,540	68,365,519	無法歸屬營業費用之補分攤
197,682,540	129,728,065	1,828,724	127,899,341	交際費之補分攤
38,783,148	18,451,979	822,113	19,509,056	職工福利費用之補分攤
	註:197,682,540減應稅上限金額		稅捐機關核定之金額	1,547,427,659
	67,954,475=129,728,065			

復查決定　(追補證交所得100,217,915元)

無法歸屬費用總額	應在免稅所得項下分攤之金額	已申報分攤金額	證交所得項補分攤金額	補分攤費用明細
1,322,424,230	74,570,991	7,167,540	67,403,451	無法歸屬營業費用之補分攤
197,682,540	49,607,761	1,805,409	47,802,352	交際費之補分攤
38,783,148	1,161,831	811,633	350,198	職工福利費用之補分攤
	註:197,682,540減應稅上限金額		稅捐機關核定之金額	1,647,645,574
	148,074,779=49,607,761			
			復查追認之證交所得金額	100,217,915