Example ⦁General corporation engaged in shipping business ⦁Shipping income: 300,000,000 ⦁Non-shipping income: 100,000,000 (50% discount rate) ⦁Calculated tax amount: 60,000,000 ⇦ (300,000,000+100,000,000)×tax rate ⦁Tax amount after reduction: 52,500,000 ⇦ [60,000,000-(60,000,000×100/400×50%)]⦁Minimum tax: 55,000,000 (①＋②) ① 100,000,000×10%=10,000,000 ② 60,000,000×300/400＝45,000,000 ⦁Tax adjustment target: The amount equivalent to 2,500,000 (55,000,000-52,500,000) of tax amount below minimum tax. Excluded from application of tax reduction.