Rural special tax taxation system for corporate tax ● When receiving tax deductions, exemptions, or reductions Amount of tax received tax credit/exemption or reduction × tax rate (20%) ● When receiving tax exemption or income deduction {(Taxation base amount + Non-taxation/income deduction amount × Corporate tax rate) - (Taxation base amount × Corporate tax rate)} × Tax rate (20%) ● Association corporation {(tax base of partnership corporation × general corporate tax rate) － (tax base of partnership corporation × 9%)} × tax rate (20%)