Calculation example If an asset with a market value of 100 and a book value of 70 is physically divided and a transfer gain of 30 is applied for tax deferral (calculation of taxable amount), the stock disposal ratio and asset disposal ratio of the relevant year are added together, and the taxable tax is applied when stocks and assets are simultaneously disposed of in the same year. Taxation shall be made taking into account the portion that has been issued, but if stocks, etc. are held in less than 50% of the total number of issued stocks, the full amount shall be taxed. Taxable amount calculation formula = balance of compressor reserve at the end of the previous year × (stock disposal ratio during the current year A + asset disposal ratio during the current year B-A When disposing of stocks or assets taxable amount ① Divided corporation transfers 10% of its stocks 3 = 30 × (10% of its stocks + 0% of its assets) ② The divided corporation transfers 40% of its assets and the divided corporation transfers 10% of its remaining stocks 12.42 = 27 × [(10% + 40%) )－10%×40%] ③ The divided corporation transfers 10% of the remaining shares 1.458 = 14.58 × (10% + 0%) ④ Holding less than 50% of the total number of issued stocks 13.122＝30－(3＋12.42＋1.458)