Adjustment calculation details ① Corporate tax on profits from transfer of land, etc. ➜ Not applicable for the current year ② Preparation and calculation of corporate tax base and tax adjustment invoice － Tax base 207,671,000 - Calculated tax amount: 200,000,000 × 10% + 7,671,000 × 20% = 21,534,200 － Enter item ⑤, the deduction and reduction amount subject to minimum tax, in the same form (121).