Instruction:

某市一家外商投资企业2014年12月被查补增值税50000元、消费税20000元、所得税30000元,被加收滞纳金2000元,被处罚款8000元。该企业应补缴城市维护建设税和教育费附加以及地方教育附加__。

In December 2014, a foreign-invested enterprise in a certain city was assessed additional VAT of 50,000 yuan, consumption tax of 20,000 yuan, and income tax of 30,000 yuan. It was also charged a late fee of 2,000 yuan and fined 8,000 yuan. The enterprise should also pay additional urban maintenance and construction tax, education surcharges, and local education surcharges.

Output:

罚款,不作为城建税的计税依据。应补缴的城建税和附加= $(50000+20000) \times (7\%+3\%+2\%) = 8400$ (元)。 The basis for calculating the urban construction tax, education surcharge, and local education surcharge is the VAT, consumption tax, and business tax actually paid by the taxpayer. Late fees and fines imposed for violating the regulations related to these three taxes are not considered in the calculation of the urban construction tax. The additional urban construction tax and surcharges to be paid are calculated as $(50,000+20,000) \times (7\%+3\%+2\%) = 8,400$ yuan.

城建税和教育费附加以及地方教育附加计税依据是纳税人实际缴纳的增值税、消费税、营业税税额;纳税人违反"三税"有关规定而加收的滞纳金和