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常见类型	备注栏备注内容	政策依据
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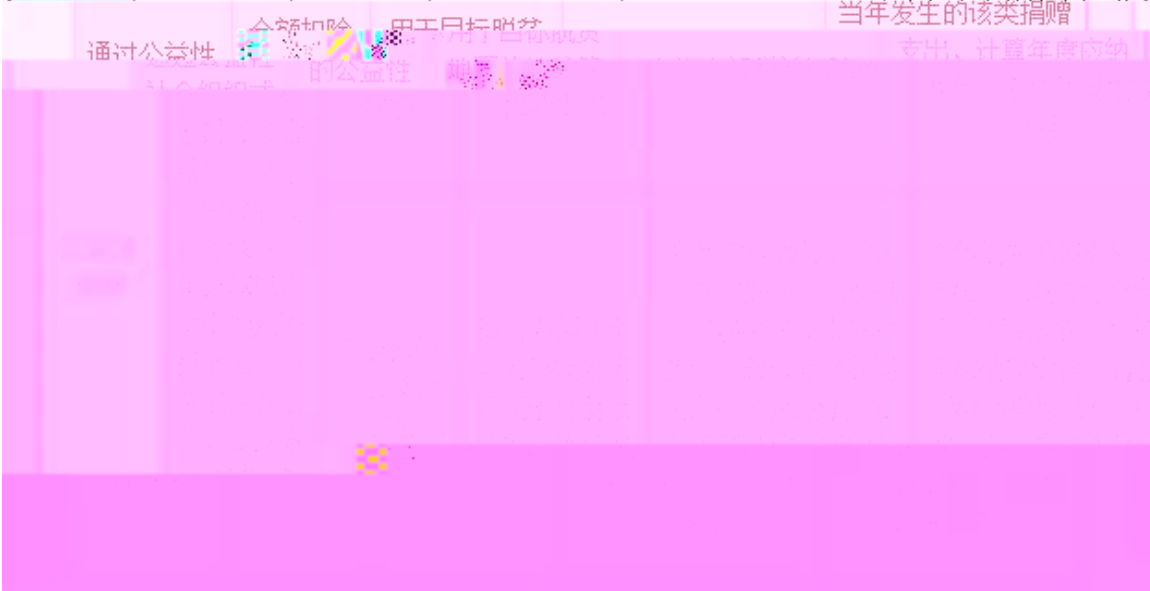
832

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2019 49

	分类条件	举例	税前扣除规定	申报时 注意事项
非公益性捐赠	除公益性捐赠以外的其他捐赠	纳税人直接向受赠人的捐赠	不允许税前扣除	当年发生的该类捐赠支出，计算年度应纳税所得额时全额调增



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