

表4 国保連合会「診療報酬合計表」

Table with columns for medical month, determined points, over points, and fees. Includes sub-tables for National Health Insurance and High-Aged Care Insurance.

支払調書・診療報酬合計書等から付表への転記

毎月の当座口振込通知書から転記することが原則だが、基金「支払調書」、国保「合計書」からの簡便な転記でもよい。

表5 介護給付費等支払明細書(国保連合会)

Table for nursing care fees with columns for fiscal year, month, and various fee categories like nursing fees and materials.

表6 平成24年分 青色申告決算書(一般用) 損益計算書

Main profit and loss statement table with columns for items and settlement amounts, categorized into income, expenses, and profit.

固有経費の区分対応方式

＜事例＞ 本事例での青色申告決算書は次のとおり(表6)。

Summary table of income and expenses: 社会保険診療収入 37,058,620円, 必要経費合計 25,245,397円, etc.

表7 付表《医師及び歯科医師用》・裏面

Calculation flowchart for necessary expenses. Includes formulas for free medical services, insurance medical services, and tax special measures, leading to a final calculation of 1,159,667 yen.

【速算表】

速算表 (Calculation Table) showing social insurance medical fees and estimated expenses with corresponding rates and surcharges.