

IMPUESTOS

CALCULO DEL ISR

06/12/2020

CONTADURIA

IMPUESTOS DE HONORARIOS

INGRESOS

10000

ENERO	\$500.00 DE VIATICOS MAS IVA
FEBRERO	-
MARZO	\$200.00 DE ARTICULOS DE LIMPIEZA IVA INCLUIDO
ABRIL	\$300.00 GASTOS DE PAPELERIA MAS IVA
MAYO	\$450.00 COMPRA DE LIBROS
JUNIO	-
JULIO	\$850.00 PAPELERIA IVA INCLUIDO
AGOSTO	\$320.00 ACCESORIOSDE COMPUTO IVA INCLUIDO
SEPTIEMBRE	\$8,500.00 GASTOS MEDICOS
OCTUBRE	-
NOVIEMBRE	\$1,500.00 EN COMBUSTIBLE IVA INCLUIDO
DICIEMBRE	\$1,450.00 DE INTERESES GANADOS EN EL BANCO

IMPORTE	10,489.51
IVA	1,678.32
TOTAL	12,167.83
RETENCION ISR	1,048.95
RETENCIONES IVA	1,118.88
TOTAL	10,000.00

COMISIONES	258.62	41.38
TELEFONO	301.72	48.28

LUIS MANUEL CARPIO DIAZ
R.F.C.CADL780315F56

CALCULO DE PAGOS PROVISIONALES DE I.S.R. EJERCICIO 2020

CONCEPTO	ENERO	FEBRERO	MARZO	ABRIL	MAYO	JUNIO	JULIO	AGOSTO	SEPTIEMBRE	OCTUBRE	NOVIEMBRE	DICIEMBRE
INGRESOS COBRADOS												
INGRESOS COBRADOS	10,489.51	10,489.51	10,489.51	10,489.51	10,489.51	10,489.51	10,489.51	10,489.51	10,489.51	10,489.51	10,489.51	11,939.51
INGRESOS MENSUALES	10,489.51	10,489.51	10,489.51	10,489.51	10,489.51	10,489.51	10,489.51	10,489.51	10,489.51	10,489.51	10,489.51	11,939.51
INGRESOS ACUMULADOS	10,489.51	20,979.02	31,468.53	41,958.04	52,447.55	62,937.06	73,426.57	83,916.08	94,405.59	104,895.10	115,384.61	127,324.12
DEDUCCIONES PAGADAS												
COMPRAS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GASTOS GENERALES	1,060.34	560.34	732.75	860.34	1,010.34	560.34	1,293.09	836.20	560.34	560.34	1,853.44	560.34
GASTOS FINANCIEROS												
DEDUCCION DE INVERSIONES	0.00	0.00						0.00	0.00			
DEDUCCIONES MENSUALES	1,060.34	560.34	732.75	860.34	1,010.34	560.34	1,293.09	836.20	560.34	560.34	1,853.44	560.34
DEDUCCIONES ACUMULADAS	1,060.34	1,620.68	2,353.43	3,213.77	4,224.11	4,784.45	6,077.54	6,913.74	7,474.08	8,034.42	9,887.86	10,448.20
BASE	9,429.17	19,358.34	29,115.10	38,744.27	48,223.44	58,152.61	67,349.03	77,002.34	86,931.51	96,860.68	105,496.75	116,875.92
(-) Perdida de ejercicios ant.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BASE PARA ISR	9,429.17	19,358.34	29,115.10	38,744.27	48,223.44	58,152.61	67,349.03	77,002.34	86,931.51	96,860.68	105,496.75	116,875.92
(-) LIMITE INFERIOR	8,629.21	17,258.41	25,887.61									
EXC. S/LIM. INFERIOR	799.96	2,099.93	3,227.49	38,744.27	48,223.44	58,152.61	67,349.03	77,002.34	86,931.51	96,860.68	105,496.75	116,875.92
(X) TASA SOBRE EXC. L. INF.	16.00%	16.00%	16.00%	16.00%	16.00%	16.00%	16.00%	16.00%	16.00%	16.00%	16.00%	16.00%
IMPTO. MARGINAL	127.99	335.99	516.40	6,199.08	7,715.75	9,304.42	10,775.84	12,320.37	13,909.04	15,497.71	16,879.48	18,700.15
(+) CUOTA FIJA	692.96	1,385.92	2,078.88	2,771.84	3,464.80	4,157.76	4,850.72	5,543.68	6,236.64	6,929.60	7,622.56	8,315.57
ISR A PAGAR	820.95	1,721.91	2,595.28	8,970.92	11,180.55	13,462.18	15,626.56	17,864.05	20,145.68	22,427.31	24,502.04	27,015.72
(-) ISR RETENIDOS	1,048.95	2,097.90	3,146.85	4,195.80	5,244.75	6,293.70	7,342.65	8,391.60	9,440.55	10,489.50	11,538.45	12,587.40
Pagos provisionales Frales. Ant.	0.00	0.00	0.00	-551.57	5,326.69	609.10	6,559.37	1,724.54	7,747.91	2,957.22	8,980.59	3,983.00
ISR DEL PERIODO	-228.00	-375.99	-551.57	5,326.69	609.10	6,559.37	1,724.54	7,747.91	2,957.22	8,980.59	3,983.00	10,445.32

LUIS MANUEL CARPIO DIAZ
R.F.C.CADL780315F56
ANALITICO DE IVA EJERCICIO 2020

CONCEPTO	ENERO	FEBRERO	MARZO	ABRIL	MAYO	JUNIO	JULIO	AGOSTO	SEPTIEMBRE	OCTUBRE	NOVIEMBRE	DICIEMBRE
INGRESOS GRAVADOS TASA 16%	10,489.51	10,489.51	10,489.51	10,489.51	10,489.51	10,489.51	10,489.51	10,489.51	10,489.51	10,489.51	10,489.51	10,489.51
Ingresos Fiscales no Contables												
SUMA	10,489.51	10,489.51	10,489.51	10,489.51	10,489.51	10,489.51	10,489.51	10,489.51	10,489.51	10,489.51	10,489.51	10,489.51
IVA TRASLADADO	1,678.32	1,678.32	1,678.32	1,678.32	1,678.32	1,678.32	1,678.32	1,678.32	1,678.32	1,678.32	1,678.32	1,678.32
IVA POR PAGAR	1,678.32	1,678.32	1,678.32	1,678.32	1,678.32	1,678.32	1,678.32	1,678.32	1,678.32	1,678.32	1,678.32	1,678.32
IVA ACREDITABLE	169.66	89.66	117.24	137.65	89.65	89.65	206.89	133.79	89.65	89.65	296.55	89.65
(-) IVA Ch. No Cobrados												
(+) IVA Ch. Cobrados Meses Ant.												
IVA ACREDITABLE DEL MES	169.66	89.66	117.24	137.65	89.65	89.65	206.89	133.79	89.65	89.65	296.55	89.65
DIFERENCIA	1,508.67	1,588.67	1,561.08	1,540.67	1,588.67	1,588.67	1,471.43	1,544.53	1,588.67	1,588.67	1,381.77	1,588.67
(-) Retenciones de IVA	1,118.88	1,118.88	1,118.88	1,118.88	1,118.88	1,118.88	1,118.88	1,118.88	1,118.88	1,118.88	1,118.88	1,118.88
(-) IVA a favor de periodos. Ant.												
IVA POR PAGAR (A FAVOR)	389.78	469.78	442.20	421.79	469.79	469.79	352.55	425.65	469.79	469.79	262.89	469.79
SALDO A FAVOR		-469.78	-911.98	-1,333.77	-1,803.56	-2,273.35	-2,625.89	-3,051.54	-3,521.33	-3,991.12	-4,254.01	-4,723.79

MESES	INGRESOS	GASTOS	IMPORTE	iva trasladado	importe del gasto
ENERO	60,000.00	\$500.00 DE VIATICOS MAS IVA	51,724.14	8,275.86	1060.34
FEBRERO	87,000.00	-	75,000.00	12,000.00	560.34
MARZO	48,000.00	\$200.00 DE ARTICULOS DE LIMPIEZA IVA INCLUIDO	41,379.31	6,620.69	732.75
ABRIL	38,000.00	\$300.00 GASTOS DE PAPELERIA MAS IVA	32,758.62	5,241.38	860.34
MAYO	42,000.00	\$450.00 COMPRA DE FACTURAS	36,206.90	5,793.10	1010.34
JUNIO	76,000.00	-	65,517.24	10,482.76	560.34
JULIO	83,000.00	\$850.00 PAPELERIA IVA INCLUIDO	71,551.72	11,448.28	1293.09
AGOSTO	68,000.00	\$320.00 ACCESORIOSDE COMPUTO IVA INCLUIDO	58,620.69	9,379.31	836.2
SEPTIEMBRE	72,000.00	\$8,500.00 GASTOS MEDICOS	62,068.97	9,931.03	560.34
OCTUBRE	85,000.00	-	73,275.86	11,724.14	560.34
NOVIEMBRE	66,000.00	\$1,500.00 EN COMBUSTIBLE IVA INCLUIDO	56,896.55	9,103.45	1853.44
DICIEMBRE	75,000.00	\$1,450.00 DE INTERESES GANADOS EN EL BANCO	64,655.17	10,344.83	560.34

650.00

560.34

89.66

MESES	INGRESOS	COMPRAS			
ENERO	60,000.00	27,000.00	23,275.86	3,724.14	3,893.79
FEBRERO	87,000.00	39,150.00	33,750.00	5,400.00	5,489.65
MARZO	48,000.00	21,600.00	18,620.69	2,979.31	3,096.55
ABRIL	38,000.00	17,100.00	14,741.38	2,358.62	2,496.28
MAYO	42,000.00	18,900.00	16,293.10	2,606.90	2,768.55
JUNIO	76,000.00	34,200.00	29,482.76	4,717.24	4,806.90
JULIO	83,000.00	37,350.00	32,198.28	5,151.72	5,358.62
AGOSTO	68,000.00	30,600.00	26,379.31	4,220.69	4,354.48
SEPTIEMBRE	72,000.00	32,400.00	27,931.03	4,468.97	4,558.62
OCTUBRE	85,000.00	38,250.00	32,974.14	5,275.86	5,365.52
NOVIEMBRE	66,000.00	29,700.00	25,603.45	4,096.55	4,393.10
DICIEMBRE	75,000.00	33,750.00	29,094.83	4,655.17	4,744.83

IMPUESTOS DE ACTIVIDAD EMPRESARIAL

FRANCISCO LIEVANO MORENO
R.F.C.LIMF850403KT7
CALCULO DE PAGOS PROVISIONALES DE I.S.R. EJERCICIO 2020

CONCEPTO	ENERO	FEBRERO	MARZO	ABRIL	MAYO	JUNIO	JULIO	AGOSTO	SEPTIEMBRE	OCTUBRE	NOVIEMBRE	DICIEMBRE
INGRESOS COBRADOS												
INGRESOS COBRADOS	51,724.14	75,000.00	41,379.31	32,758.62	36,206.90	65,517.94	71,551.72	58,620.69	62,068.97	73,275.86	56,896.55	64,655.17
INGRESOS MENSUALES	51,724.14	75,000.00	41,379.31	32,758.62	36,206.90	65,517.94	71,551.72	58,620.69	62,068.97	73,275.86	56,896.55	64,655.17
INGRESOS ACUMULADOS	51,724.14	126,724.14	168,103.45	200,862.07	237,068.97	302,586.91	374,138.63	58,620.69	120,689.66	193,965.52	250,862.07	315,517.24
DEDUCCIONES PAGADAS												
COMPRAS	23,275.86	33,750.00	18,620.69	14,741.38	16,293.10	29,482.76	32,198.28	26,379.31	27,931.03	32,974.14	25,603.45	29,094.83
GASTOS GENERALES	1,060.34	560.34	732.75	860.34	1,010.34	560.34	1,293.09	836.20	560.34	560.34	1,853.44	560.34
GASTOS FINANCIEROS												
DEDUCCION DE INVERSIONES	0.00	0.00						0.00	0.00			
DEDUCCIONES MENSUALES	24,336.21	34,310.34	19,353.44	15,601.72	17,303.44	30,043.10	33,491.37	27,215.51	28,491.37	33,534.48	27,456.89	29,655.17
DEDUCCIONES ACUMULADAS	24,336.21	58,646.55	77,999.99	93,601.71	110,905.15	140,948.25	174,439.62	27,215.51	55,706.88	89,241.36	116,698.25	146,353.42
BASE	27,387.93	68,077.59	90,103.46	107,260.36	126,163.82	161,638.66	199,699.01	31,405.18	64,982.78	104,724.16	134,163.82	169,163.82
(-) Perdida de ejercicios ant.	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BASE PARA ISR	27,387.93	68,077.59	90,103.46	107,260.36	126,163.82	161,638.66	199,699.01	31,405.18	64,982.78	104,724.16	134,163.82	169,163.82
(-) LIMITE INFERIOR	24,222.32	48,444.63	72,666.94	96,879.25	121,111.56	145,333.87	169,556.18	4,628.17	44,191.63	100,310.71	132,109.35	144,119.24
EXC. S/LIM. INFERIOR	3,165.61	19,632.96	17,436.52	10,381.11	5,052.26	16,304.79	30,142.83	26,777.01	20,791.15	4,413.45	2,054.47	25,044.58
(X) TASA SOBRE EXC. L. INF.	23.52%	23.52%	23.52%	23.52%	23.52%	23.52%	23.52%	23.52%	23.52%	23.52%	23.52%	23.52%
IMPTO. MARGINAL	744.55	4,617.67	4,101.07	2,441.64	1,188.29	3,834.89	7,089.59	6,297.95	4,890.08	1,038.04	483.21	5,890.49
(+) CUOTA FIJA	3,880.44	7,760.88	3,815.74	15,521.76	19,402.20	23,282.64	27,163.08	88.88	2,594.97	9,172.60	13,990.57	15,262.49
ISR A PAGAR	4,624.99	12,378.55	7,916.81	17,963.40	20,590.49	27,117.53	34,252.67	6,386.83	7,485.05	10,210.64	14,473.78	21,152.98
Pagos provisionales Fraes. Ant.	0.00	4,624.99	12,378.55	12,378.55	17,963.40	20,590.49	27,117.53	34,252.67	6,386.83	7,485.05	10,210.64	14,473.78
ISR DEL PERIODO	4,624.99	7,753.56	-4,461.74	5,584.85	2,627.09	6,527.04	7,135.15	-27,865.84	1,098.22	2,725.59	4,263.14	6,679.19

FRANCISCO LIEVANO MORENO
R.F.C.LIMF850403KT7
ANALITICO DE IVA EJERCICIO 2020

CONCEPTO	ENERO	FEBRERO	MARZO	ABRIL	MAYO	JUNIO	JULIO	AGOSTO	SEPTIEMBRE	OCTUBRE	NOVIEMBRE	DICIEMBRE
INGRESOS GRAVADOS TASA 16%	51,724.14	75,000.00	41,379.31	32,758.62	36,206.90	65,517.94	71,551.72	58,620.69	62,068.97	73,275.86	56,896.55	64,655.17
Ingresos Fiscales no Contables												
SUMA	51,724.14	75,000.00	41,379.31	32,758.62	36,206.90	65,517.94	71,551.72	58,620.69	62,068.97	73,275.86	56,896.55	64,655.17
IVA TRASLADADO	8,275.86	12,000.00	6,620.69	5,241.38	5,793.10	10,482.87	11,448.28	9,379.31	9,931.04	11,724.14	9,103.45	10,344.83
IVA POR PAGAR	8,275.86	12,000.00	6,620.69	5,241.38	5,793.10	10,482.87	11,448.28	9,379.31	9,931.04	11,724.14	9,103.45	10,344.83
IVA ACREDITABLE	3,893.79	5,489.66	3,096.55	2,496.28	2,768.55	4,806.90	5,358.62	4,354.48	4,558.62	5,365.52	4,393.10	4,744.83
(-) IVA Ch. No Cobrados												
(+) IVA Ch. Cobrados Meses Ant.												
IVA ACREDITABLE DEL MES	3,893.79	5,489.66	3,096.55	2,496.28	2,768.55	4,806.90	5,358.62	4,354.48	4,558.62	5,365.52	4,393.10	4,744.83
DIFERENCIA	4,382.07	6,510.34	3,524.14	2,745.10	3,024.55	5,675.97	6,089.66	5,024.83	5,372.42	6,358.62	4,710.35	5,600.00
(-) IVA a favor de periodos. Ant.												
IVA POR PAGAR (A FAVOR)	4,382.07	6,510.34	3,524.14	2,745.10	3,024.55	5,675.97	6,089.66	5,024.83	5,372.42	6,358.62	4,710.35	5,600.00

SALDO A FAVOR

BIMESTRE	INGRESOS	GASTOS	IMPORTE	IVA
1	42,000.00	Todos los meses se realizo el pago de telefonía celular de \$450.00 y pago de comisiones bancarias \$300.00 IVA incluido para ambos. De igual forma nuestros compras de material equivalen al 55% de nuestros ingresos.	36,206.90	5,793.10
2	38,000.00		32,758.62	5,241.38
3	44,000.00		37,931.03	6,068.97
4	36,000.00		31,034.48	4,965.52
5	48,000.00		41,379.31	6,620.69
6	56,000.00		48,275.86	7,724.14

1	42,000.00	23,100.00	19,913.79	3,186.21	
2	38,000.00	20,900.00	18,017.24	2,882.76	
3	44,000.00	24,200.00	20,862.07	3,337.93	
4	36,000.00	19,800.00	17,068.97	2,731.03	
5	48,000.00	26,400.00	22,758.62	3,641.38	
6	56,000.00	30,800.00	26,551.72	4,248.28	
			750	646.55	103.45

REGIMEN DE INCORPORACION

CLAUDIA VAZQUEZ MONTES
R.F.C.VAMC780327FY7
CALCULO DE PAGOS PROVISIONALES DE I.S.R. EJERCICIO 2020

CONCEPTO	ENERO	FEBRERO	MARZO	ABRIL	MAYO	JUNIO	JULIO	AGOSTO	SEPTIEMBRE	OCTUBRE	NOVIEMBRE	DICIEMBRE
INGRESOS COBRADOS												
INGRESOS COBRADOS		36,206.90	0.00	32,758.62	0.00	37,931.03	0.00	31,034.48	0.00	41,379.31	0.00	48,275.86
INGRESOS MENSUALES	0.00	36,206.90	0.00	32,758.62	0.00	37,931.03	0.00	31,034.48	0.00	41,379.31	0.00	48,275.86
INGRESOS ACUMULADOS	0.00	36,206.90	0.00	68,965.52	0.00	106,896.55	0.00	137,931.03	0.00	179,310.34	0.00	227,586.20
DEDUCCIONES PAGADAS												
COMPRAS		19,913.79	0.00	18,017.24	0.00	20,862.07	0.00	17,068.97	0.00	22,758.62	0.00	26,551.72
GASTOS GENERALES		646.55		646.55								
GASTOS FINANCIEROS												
DEDUCCION DE INVERSIONES	0.00	0.00						0.00	0.00			
DEDUCCIONES MENSUALES	0.00	20,560.34	0.00	18,663.79	0.00	20,862.07	0.00	17,068.97	0.00	22,758.62	0.00	26,551.72
DEDUCCIONES ACUMULADAS	0.00	20,560.34	20,560.34	39,224.14	39,224.14	60,086.21	60,086.21	77,155.18	77,155.18	99,913.80	99,913.80	126,465.52
BASE	0.00	15,646.55	0.00	29,741.38	0.00	46,810.34	0.00	60,775.85	0.00	79,396.54	0.00	101,120.68
(-) Perdida de ejercicios ant.			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BASE PARA ISR	0.00	15,646.55	0.00	29,741.38	0.00	46,810.34	0.00	60,775.85	0.00	79,396.54	0.00	101,120.68
(-) LIMITE INFERIOR		9,820.37		19,640.73		29,461.09		39,281.45		49,101.81		58,922.17
EXC. S/LIM. INFERIOR	0.00	5,826.18	0.00	10,100.65	0.00	17,349.25	0.00	21,494.40	0.00	30,294.73	0.00	42,198.51
(X) TASA SOBRE EXC. L. INF.		10.88%		10.88%		10.88%		10.88%		10.88%		10.88%
IMPTO. MARGINAL	0.00	633.89	0.00	1,098.95	0.00	1,887.60	0.00	2,338.59	0.00	3,296.07	0.00	4,591.20
(+) CUOTA FIJA		576.66		1,153.32		1,729.98		2,306.64		2,883.30		3,460.01
ISR A PAGAR	0.00	1,210.55	0.00	2,252.27	0.00	3,617.58	0.00	4,645.23	0.00	6,179.37	0.00	8,051.21
Pagos provisionales Frales. Ant.	0.00	0.00	0.00	1,210.55	0.00	0.00	3,617.58	-3,617.58	8,262.81	-8,262.81	14,442.18	-14,442.18
ISR DEL PERIODO	0.00	1,210.55	0.00	1,041.72	0.00	3,617.58	-3,617.58	8,262.81	-8,262.81	14,442.18	-14,442.18	22,493.38

CLAUDIA VAZQUEZ MONTES
R.F.C.VAMC780327FY7
ANALITICO DE IVA EJERCICIO 2020

CONCEPTO	ENERO	FEBRERO	MARZO	ABRIL	MAYO	JUNIO	JULIO	AGOSTO	SEPTIEMBRE	OCTUBRE	NOVIEMBRE	DICIEMBRE
INGRESOS GRAVADOS TASA 16%		36,206.90	0.00	32,758.62	0.00	37,931.03	0.00	31,034.48	0.00	41,379.31	0.00	48,275.86
Ingresos Fiscales no Contables												
SUMA	0.00	36,206.90	0.00	32,758.62	0.00	37,931.03	0.00	31,034.48	0.00	41,379.31	0.00	48,275.86
IVA TRASLADADO	0.00	5,793.10	0.00	5,241.38	0.00	6,068.96	0.00	4,965.52	0.00	6,620.69	0.00	7,724.14
IVA POR PAGAR	0.00	5,793.10	0.00	5,241.38	0.00	6,068.96	0.00	4,965.52	0.00	6,620.69	0.00	7,724.14
IVA ACREDITABLE		3,289.66		2,986.21		3,441.38		2,834.48		3,744.83		4,351.73
(-) IVA Ch. No Cobrados												
(+) IVA Ch. Cobrados Meses Ant.												
IVA ACREDITABLE DEL MES	0.00	3,289.66	0.00	2,986.21	0.00	3,441.38	0.00	2,834.48	0.00	3,744.83	0.00	4,351.73
DIFERENCIA	0.00	2,503.45	0.00	2,255.17	0.00	2,627.58	0.00	2,131.04	0.00	2,875.86	0.00	3,372.41
(-) IVA a favor de periodos. Ant.												
IVA POR PAGAR (A FAVOR)	0.00	2,503.45	0.00	2,255.17	0.00	2,627.58	0.00	2,131.04	0.00	2,875.86	0.00	3,372.41
SALDO A FAVOR		-2,503.45	-2,503.45	-4,758.62	-4,758.62	-7,386.20	-7,386.20	-9,517.24	-9,517.24	-12,393.10	-12,393.10	-15,765.51

En esta página saque las tablas de cada mes de dichos ejercicios

<https://www.google.com/amp/s/www.elcontribuyente.mx/2020/01/tablas-isr-2020/amp/>