How to apply ● Mail, electronic (hometax), or in person (Tax Office Civil Service Office, Local Office Corporate Tax Department) \* Hometax route: Application/Submission > Application tasks > ‘Application for preliminary review of research and human resources development expenses’ Who to apply for ● You can apply for not only the expenses already spent, but also the expenses scheduled to be spent, and some items out of the total expenses, and there is no limit to the amount. ● You can select and apply for only specific research tasks among various research tasks, and even before the cost is confirmed, you can only apply for whether or not it is a research and development activity (technology review). Application Deadline ● Before reporting corporate tax base However, for items omitted from the tax credit application, applications can be made before requesting correction, filing a revised return, or reporting after the deadline. Documents to be submitted application ● Pre-screening application for tax credit for research and human resources development expenses attached document ● 1R&D report, 2R&D cost statement, 3Other R&D related documents, etc.