(Behind) How to write※From the amount of the assets and expenses accounted for in each business year in the account with the transaction subject to receipt of the expenditure certificate, Article 116 of the Corporate Income Tax Law You must prepare the amount of the difference after deducting the amount of receipt of the proof of expenditure under paragraph (2).1. Standard Balance Sheet Receipt of Expenditure Certificates by Account Subject A. It is prepared for the assets accounted for in the business year.B. Subject of account (column (1) ~ (3): Standard balance sheet (Form (2 of Appendix No. 3) for additional assets accounted for in the relevant business year) for each account subject, the name of the account subject, the amount (the amount acquired for the relevant business year)).C. Amount of receipt of expenditure certificate ((4) ~ (9)): Credit card sales slip for each account subject, etc. Write down the amount of the expense certificate received. However, in the case of personal credit cards, etc(6) it is limited to those that are recognized under the "Corporate Tax Act" as being used for corporate business, Less.D. Amount( of receivable loan (column): Securities that are not subject to receipt, certificates, loans,interest expenses, etc Write down the amount of the transaction involved.(, same as)2.Standard income statement, certificate of expenditure by account subject, receipt amountA. We prepare about the expenses accounted for the business year.B. Subject of account (~ column): For each of the standard income statements (Form 3 (of Appendix No. 3) for the expenses accounted for for the business year Write down the code for each account subject, the name of the account subject, the amount (income statement amount).C. Amount of receipt of expenditure certificate (~ column): Credit card sales slip for each account category, etc. Article 116(2 ( ) of the Corporate Income Tax Act Write down the amount of the expense certificate received. However, in the case of personal credit cards, etc., (18) it is limited to those that are recognized under the "Corporate Tax Act" as being used for corporate business, Less.D. In the case of the current gross cost (code 44) of the standard income statement (citing the general law) the standard income statement annex to the standard income statement for (each account subject is referred to as "3.Standard income statement, annexed statement, certificate of expenditure by account subject, receipt amount ".3. Standard income statement, annexed statements, certificates of expenditure by account subject, receipt amount, A. We prepare about the expenses accounted for the business year.B. Division (column): Write the following code according to the relevant annex. Category manufacturing Corporation rent Pre-sale transportation guitar code 414243444546C. Account section (~ column): Regarding the expenses accounted for the relevant business year, in the "Annex [[Form 3 (3) of Attachment No. 3]" Write down the code, the name of the account subject, and the amount (annexed amount) for each account subject.D. Amount of receipt of expenditure certificate (~ column): Credit card sales slip for each account subject, etc (Proof of expenditure under Article 116(2) of the Corporate Tax Act Write down the amount of documents received. However, in the case (31) of personal credit cards, etc., it is limited to those that are recognized under the "Corporate Tax Act" as being used for corporate business.

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