Review Suitability Provisional Interest Tax Adjustment Special Relations • Whether a person is a special related person - §2 (Definition) of the Act § 2 (Definition) Yes No Allowances of Special Persons • Whether or not the special related , provisional payment is applicable, except in the following cases: (Law §44) (1) Income tax payment on unpaid income (2) Amount of payment such as salary of persons employed in foreign investment corporations (3) Stock acquisition funds loaned to our shareholders' association (4) Retirement fund conversion fund (5) Income tax payment for representative bonus disposition for unattributable (6) Allowances, expenses, and school expenses for employees' salaries; ((7 ) Purchase of housing for employees of small and - enterprises; Charter loan amount Yes No Applicable Interest Rate • Whether the overdraft interest rate (principle: weighted average) is applicable (§89(3) of the Act) , if the current loan interest rate is selected as the market price, it will continue to apply for 3 years. Yes No Provisional Interest Recognition • Whether or not there is an appropriate acknowledgement of interest (§ 89(5)(6) of the Act) - Earnings Requirement: The difference between the market price and the book interest account≥ 300 million won or 5% × the market value (§88 (((3) of the Act) Yes No Whether the accrued interest is recovered • In the case where the special relationship has not been extinguished and the interest on the provisional payment has not been collected by the end of the business year to which the interest accrual date falls by the end of the first year from the date of accrual of the interest, whether or not ( interest has been disposed of (bonuses, etc) (§11(9) of the Act) Yes No Whether the provisional payment has been recovered • Whether or not ( are disposed of (bonuses) ) for provisional payments that have not been recovered by the date of extinguishing the special relationship (§11(9) of the Act) Yes No Interest payable palmistry • Whether or not the tax adjustment has been made for the payment of interest and palmistry in accordance with § 28 of the Law Yes No

[https://ssl.microsofttranslator.com/static/27828690/img/tooltip_logo.gif](http://www.bing.com/translator)https://ssl.microsofttranslator.com/static/27828690/img/tooltip_close.gif

**원문 언어**

검토사항 적합 여부 가지급금인정이자 세무조정 특수 관계인 • 특수관계인 해당 여부- 법령§2 (정의) 예 아니오 특수 관계인의 가지급금 • 특수관계인의 가지급금 해당 여부 단, 아래의 경우에는 가지급금의 범위에서 제외(법칙§44) ① 미지급소득에 대한 소득세 대납액 ② 국외투자법인에 종사하는 자의 급여 등 대납액 ③ 우리사주조합에 대여한 주식취득자금 ④ 퇴직금전환금 ⑤ 귀속불분명에 대한 대표자 상여처분에 대한 소득세 대납액 ⑥ 직원에 대한 급료의 가불금･경조사비･학자금 ⑦ 중소기업의 직원에 대한 주택구입･