Review Fit or not deductible each15 years prior to the start date of the fiscal year (10 years for accrued portions in fiscal years that began before December 31, 2019)Whether it corresponds to a loss that occurred within yes No Qigong FestivalWhether remindWhether the loss is not deducted in calculating the tax base for the following reasons: ① Loss deducted retroactively according to application for retroactive loss deduction ② pulling before each of the fiscal year tax base Calculate will do at the time deductedLoss carried forward ③ Loss carried forward covered by the value of assets received gratuitously and the reduction of liabilities due to exemption or extinguishment of liabilities. Yes No Edit (motorboat) Whether Whether the loss carried forward has not decreased due to revised returns or corrections for the fiscal year in which the loss occurred. Yes No deductible amount next timeWhether the relevant amount was deducted as carryover loss up to the limit. ① Small and medium-sized enterprises and companies in the process of rehabilitation plan pursuant to §6① of the Restriction of Special Taxation Act\*: Each100/100 of income for the fiscal year \* i) A corporation that is implementing a rehabilitation plan approved by the court pursuant to §245 of the Debtor Rehabilitation and Bankruptcy Act ⅱ)In accordance with §14 ① of the 「Corporate Restructuring Promotion Act」, an agreement is made to implement the corporate improvement plan.A corporation that has signed a contract and is implementing a corporate improvement plan ⅲ)A company that is implementing a management normalization plan by signing an agreement with a financial company under §2(1) of the Act on Real Name Financial Transactions and Confidentiality that holds the bonds of the relevant corporation or a public institution engaged in financial affairs and restructuring. Enterprise iv)A corporation established for the purpose of issuing securities or borrowing funds in accordance with the Financial Investment Services and Capital Markets Act based on securitized assets and meeting the requirements set forth in the law. ⅴ) Securitization specialist company etc. 「Corporate Tax Act」 §51-2① each like and 「Special Tax Restriction Act」§104-31①Applicable domestic corporation vi)A corporation that has received approval for a business reorganization plan pursuant to §10 of the Special Act on Corporate Vitality Enhancement ② Domestic corporations other than ①: 60/100 of income for each fiscal year (70/100 for fiscal years starting from January 1, 2018 to December 31, 2018) yes No Deduction Limitations ① Merger city Loss carried forwardDeduction limit i)Loss carried forward as of the merger registration date of the merged corporation: Whether or not it was deducted from the amount of income generated from the business inherited from the merged corporation. ⅱ)Loss carried forward inherited from the merged corporation following a qualified merger: Whether the deduction was made in excess of the scope of the income generated from the business inherited from the merged corporation. ② Division city Loss carried forwardDeduction limit i)Loss carried forward as of the division registration date of the counterpart corporation of a division merger: From the division corporationWhether it was not deducted from the amount of income generated from the inherited business ⅱ)Loss carried forward inherited from a divided corporation, etc. following a qualified division: Whether the deduction was made in excess of the scope of the income generated from the business inherited from the divided corporation, etc. ③ Business transfer cityLimitation on deduction of loss carried forward i)Loss carried forward as of the date of business transfer of the transferee corporation: Whether the income amount generated from the existing business division of the transferee corporation was not deducted in excess of the scope ⅱ)In the case of transfer of 70% of the assets and 90% of the net assets of the transferor corporation as of the date of business transfer as of the date of business transfer/transfer contract as of transfer between related parties: Whether or not carryover losses were deducted yes No