Review Fit or notWhether or not you are engaged in research workResearch personnel, research assistants, etc. who have applied for tax deductions must work at the research institute or department (hereinafter referred to asResearch personnel engaged in research work at research institutes (“research institutes, etc.”) and their research workWhether it is a person who provides direct support or a dedicated employee engaged in research and development service industry(Whether those who are in charge of administrative affairs rather than directly carrying out or assisting with research and development tasks are excluded)yesNoyesNoshareholderWhether any of the following persons have been excluded as executives:① A person who, when exercising all stock options granted, will own more than 10/100 of the total issued stocks of the corporation.②A shareholder of the relevant corporation, including a controlling shareholder pursuant to Article 43 (7) of the Enforcement Decree of the Corporate Tax Act, and a shareholder who owns more than 10/100 of the total issued shares of the relevant corporation.③ stomach ② applicable Person (corporation) (including) andSpecially related person.In this case, cases where a person who falls under Article 2, Paragraph 5, Item 7 of the Enforcement Decree of the Corporate Tax Act is an executive of the corporation are excluded.yesNoConcurrent employment statusWhether research personnel, research assistants, etc. who applied for tax deductions only perform research work, etc.(of the companyWhether or not no work other than research and development work is performed at all, such as general sales activities such as technical sales in relation to profitable business projects, etc.)yesNoWhether you work full-time at a research institute, etc. tax deductionThe applied research staff, research assistants, etc. will be stationed at the research institute on a regular basis.Working is-Whether it is onfirmed through the organization chart (research institute organizational chart), personnel ppointment documents (work department, appointment date), internal drawings of the research institute, etc.yesNoIs labor cost applicabletax deductionWhether the amount paid to the applied research staff, research assistants, etc. corresponds to labor costs paid in return for their work.yesNothe nextWhether labor costs, etc. were excluded① ｢Income Tax Act｣ In Article 22 according to In retirement income applicableamount②Retirement benefit allowance under Article 29 of the Income Tax Act and Article 33 of the Corporate Tax Act③ 「Corporate tax law “Enforcement Decree” In Article 44-2 (2) according to Retirement pension, etc. levyand「Income Tax Act “Enforcement Decree” In Article 40-2 (1) 2 according to Contributions paid to retirement pension accountyesNo