Review Fit or not Business relevance•For similar purposes, regardless of whether it is entertainment, social interaction, gratuity, or any other reason.Is this an amount spent to ensure smooth operation of the work with a person directly or indirectly related to the work?

- donation,Distinguish between advertising and promotional expenses, sales incidental expenses, etc. Yes no bearer• Entertainment expenses incurred by a corporation that should be borne by shareholders, investors, executives (corporation's chairman, president, chairman, CEO, managing director, auditor, etc.) or employees are considered entertainment expenses.Not seen (Law §40①) yes no proof of expenditure•For entertainment expenses exceeding 30,000 won (200,000 won in the case of congratulations and condolences) among entertainment expenses spent on a single entertainment, you must check whether you have received the appropriate proof of credit card, etc., invoice, tax invoice, and withholding tax receipt (if not received, deductible regardless of the limit). not included) yes no Deductible deduction limit default limit • Basic limit 12 million won (for small and medium-sized businesses) case 36 million won) When calculating Review the number of months in the fiscal year- The number of months is calculated according to the station, but must be less than 1 month.The number of days is 1 month. Yes no Limits by income amount • By income amount limit : With specially related persons in transaction occurred Import amountexamine - Calculated by applying the ratio specified in the following table to the income amount for the relevant fiscal year.The amount shall be the amount, but for the amount of income generated from transactions with a specially related person, it shall be an amount equivalent to 10/100 of the amount calculated by applying the ratio specified in the following table to the amount of income (Article §25(4)2 of the Act) yes no Real estate rental business corporation • In the case of a corporation that meets all of the following requirements, the amount exceeding 50/100 of the deductible expense inclusion limit is excluded from deductible expense deduction (Law §42②)- controlling shareholder etc. held stocks, etc.Total exceeds 50%- Real estate rental is the main business or rental income, interest, and dividends from real estate, etc.Income is more than 50% of sales - full-time workerless than 5 people yes no cultural entertainment expenses •culture entertainment expenses expenditureexamine- Entertainment expenses incurred in relation to domestic culture can be additionally included as a deductible within 20% of the entertainment expense limit under the Corporate Tax Act. Yes no