ReviewFit or not① Business carrange○Individual Consumption Tax Act In Article 1 (2) 3 applicable In a passenger car Does it apply?Whether※ Exclusions-value added tax lawIndustries falling under each subparagraph of Article 19 of the Enforcement Decree or Specialized Credit Financial Business ActPassenger vehicles directly used to obtain business profits in the facility rental business under Article 2, Paragraph 9-Among the Korean Standard Industrial Classification Table, those engaged in funeral hall and funeral-related service industriesPassenger vehicles for transportation owned or leased by a corporation-Self-driving cars that have obtained permission from the Minister of Land, Infrastructure and Transport pursuant to the proviso to Article 27 (1) of the Automobile Management ActyesNoyes No② Related costs○Business car The related costs areIs it appropriate?-Depreciation costs for business vehicles,Rent, fuel costs, insurance premiums, repair costs, automobile taxes, tolls, and interest costs on financial lease liabilities, etc.yesNo

③ For business use only car insurance○For business use only In car insurance Have you signed up?Whether- If the relevant corporation does not subscribe to business-only automobile insurance, the full deductible is not recognized.

\* Partial subscription: The percentage of subscription days is included in the deductible deduction review. yesNo

④Up Unused amount○driving record sincerely Was it written and kept?Whether-Visits to the corporation's workplace, visits to business partners, attendance at meetings, promotional activities, commuting to and from work, etc.Whether or not it is actually used for business purposesyesNo○Business-only car insuranceWhether you signed up and calculated your business usage ratio appropriatelyyesNo○Business carIs the calculation of the deductible limit for related expenses appropriate?-During the possession/lease periodWhether or not to calculate monthly installments for the deductible limit

-corresponding fiscal year 1 year underWhether-Real estate rental business As a main occupation doing etc. Statute §42② Rule correspondingWhether⑤ Depreciation (substantial)liquid)○Depreciation (equivalent amount) calculateAppropriateness-'16.1.1. 5 years for business passenger vehicles acquired in the fiscal year beginning thereafter.Was equal forced depreciation done using the straight-line method?-Leased vehicle: Lease fee middle Insurance premium, automobile tax, repair and maintenance fee Deductedbalance-Rental vehicle: rental fee70%yes No

○Depreciation (equivalent amount)Is the limit calculation appropriate?-During the possession/lease periodWhether or not to calculate monthly installments for the deductible limit-corresponding fiscal year 1 year underWhether

-Real estate rental business As a main occupation doing etc. Statute §42② Rule correspondingWhetheryesNo○ Depreciation (equivalent amount) Amount exceeding limit Included in deductibleAppropriatenessyesNo⑥ Disposal of income○disposal of incomeAppropriateness- Depreciation costs for business vehicles owned by corporations confirmed to be used for private purposes Related expenses, etc., are disposed of as income to the user.yesNo⑦ Loss on sale ○ Business carWhether there is a loss on sale due to disposalyesNo○Sale lossWhether it is appropriate to include the amount exceeding the limit in deductible expensesyesNo