Review Fit or notTarget Requirements① the next small scaleA corporation that meets all corporate requirementsi) real estate rental business main to business do or Corporations whose total interest, dividends, and real estate (rights) rental income is more than 50% of salesⅱ) corresponding of the fiscal year Full-time worker\* medical charge 5 peopleunder

\*Full-time workers are Korean workers who have entered into an employment contract in accordance with the Labor Standards Act, excluding the following workers.a) The largest shareholder or largest investor and Article 1-2 of the Enforcement Decree of the Framework Act on National TaxesWorkers who are relatives under paragraph 1 b) Workers whose earned income tax is not confirmed to have been withheld by the Earned Income Withholding Department pursuant to Article 196 (1) of the Enforcement Decree of the Income Tax Act c) Workers whose employment contract period is less than one year. However, workers whose total period of employment contract is more than 1 year due to continuous renewal of employment contract are excluded.d) Part-time workers under Article 2 (1) 8 of the Labor Standards Act ⅲ) controlling shareholder and of specially related persons Total share of everything 50%overyesNo(Which of ① ~ ③“Yes” if one applies)

② After the sole proprietor subject to verification of faithful reporting is converted to a corporationAs of the end date of the fiscal yearCorporation within 3 years\* '18.2.13. Applies to those who are converted to a corporation afterward.③ A domestic corporation converted under ② makes in-kind investments andOther domestic corporations acquired following transfer of business(In the case of less than 3 years as of the end of the business year after conversion, the acquired business as of the end of the business year of the other domestic corporation(Limited to cases where the business continues to be operated)\*'22.1.1. Applies from the time of business acquisition thereafter.(However, corporations that undergo external audit by an auditor, securitization companies under Article 51-2 of the Corporate Tax Act, and domestic corporations under Article 104-31 (1) of the Restriction of Special Taxation Act)may not be submitted)confirmationsubmit① of corporate tax Tax base and tax amount reporting If the beach/recordedledger andIn the proof documentsWhether the tax agent confirmed the amount of the tax base calculated and submitted the “Confirmation of Faithful Reporting” written by the tax agent.yesyesNo② When submitting a ‘Confirmation of Faithful Reporting’, the cost directly used to confirm the faithful report is100thAn amount equivalent to 60 (limited to 1.5 million won) from corporate tax for the relevant taxable year.Whether deduction was madeyesyesNo③ If a domestic corporation subject to faithful reporting confirmation fails to submit a “faithful reporting confirmation” within 4 months from the end of the month in which the end date of each business year falls, 5% of the calculated corporate tax amount\* and the amount of income are levied. The larger amount of 0.02% is calculated as additional tax.Whether it was added to the tax amount to be paid

\* land etc. In capital gains About corporate tax amount and Promotion of investment and win-win cooperationfor special taxationExcluding corporate tax amount calculated by applyingyesyesNo