Review Fit or not small businessstandard [Form 5]Does it meet the small business status review table? Yes No Industry standard Article 7 (1) 1 of the Special Provisional ActWhether you operate in a listed industry Crop cultivation, livestock industry, fishing, mining, manufacturing, construction, wholesale and retail, publishing, broadcasting, telecommunications, research and development, advertising, professional design, etc.enumeratedLimited to industry yes No small businessstandard Is the sales volume within the size standards of the Enforcement Decree of the Framework Act on Small and Medium Enterprises [Appendix 3] for each industry?Whether yes 1 move No 2move reduction rate

No. 1 small business Within the metropolitan area wholesaleand retail, medical, customs clearance, and related service industries. 10% Economical gas station\*20% manufacturingetc. 20% Outside the metropolitan area wholesaleand retail,medical industry 10% Customs clearance agent andRelated service industry 15% Economical gas station\* 20% manufacturingetc. 30% No. 2 medium enterprise Within the metropolitan area knowledge-based industry,Economical gas station\* <Knowledge-based industry>

engineering industry,Telecommunications industry, research and development industry, computer programming/system integration and management industry, movies/video productsand broadcast program production, professional design business, and audio material publishing.and original recording business, advertising production business, software development and supply business, broadcasting business, information service business, book, magazine and other printed matter publishing business, mounting and art-related service business (excluding self-employed artists), and security system service business. 10% Outside the metropolitan area wholesaleand retail,medical industry 5%

Customs clearance agent andRelated service industry 7.5% Economical gas station\* 15%

manufacturingetc. 15% Subject to exemptionincome Whether income that is not subject to tax reduction or exemption, such as interest income, gain on disposal of marketable securities, loss on disposal of marketable securities, etc. is included. Yes No limit Exemption limit exceedingly not apply Wasn't it Whether (economical gas station) Reduction amountexcept) ① If the number of full-time workers in the relevant tax year decreases from the number of full-time workers in the previous tax year ⇒ KRW 100 million - decreased number of full-time workers × KRW 5 million ② In other cases: 100 million won yes No