Review Fit or not Subject Whether a reported or recognized research institute or research department is established laboratory Research department correspondingdoesn't exist \* In accordance with §14-2① of the Basic Research Promotion and Technology Development Support ActResearch institutes recognized under Article 17-3① of the Framework Act on Cultural Industry Promotion, etc. yes No Deductible Expenses Whether you have spent any of the research and human resources development expenses deductible below: classification correspondingWhether 1)New growth and original technology research and development expenses\*\* 2)National strategic technology research and development expenses 3) commonResearch and human resources development expenses \* Restriction of Special Taxation ActAppended Table 6 of the Enforcement DecreeDeductible research and human resources development expenses \*\* Special Taxation Restriction ActStandards for each new growth and source technology sector in Annex 7 of the Enforcement Decree (Notice)

① Limited to human resource development expenses for employees working in research institutes or research departments (excluding research management employee labor expenses) ② Labor costs for researchers concurrently carrying out other duties are excluded. ③ Excludes R&D expenses incurred through government contributions, etc. ④ Costs for purchasing research samples, parts, raw materials and reagents for the research department are included, but consumables costs and welfare costs are excluded. ⑤Computer hardware or software for direct use in the research departmentThe purchase cost of research and testing facilities is excluded, but the rental cost of the facility is included. Yes No deduction rate commonIs the tax credit rate for research and human resources development expenses appropriate? 1. New growth and source technologyResearch and development expenses small business KOSDAQ listingmidsize business general company aximum40%(30%+α) maximum40%(25%＋α) maximum30%(20%+α) \* α : Import amount prepare new growth R&D Specific gravity × 3 times 2. national strategic technologyResearch and development expenses small business Medium/Large Enterprise maximum50%(40%+α) maximum40%(30%+α) \* α : Import amount prepare national strategic technology R&D Specific gravity × 3 times 3. common Research and human resources development expenses (①, ② middle bigthing) ① Incrementmethod\* Small and medium-sized businesses (including grace period) general company 50% 25% (mid-sized companies)40%) \* Research and development expenses for the previous year: ('15 after)Previous year ③ Current periodmethod Small and medium-sized businesses (grace eriodinclude) Mid-sized company 1st to 3rd year 4-5 years of experience at a mid-size company midsize business general company 25% 15% 10% 8% 0∼2\*% \* '0%+maximum2%{(R&D cost/import amount)×1/2} yes No