corporatetype eachTo income for the fiscalyear Korean corporate taxland, etc.In capital gainsKorean corporate taxunreturnedcorporate tax on incomeliquidation incomeDomestic corporationFor-profit corporation ● All income domestically and internationally○ ○ ○Non-profit corporation● Domestic/internationalIn profitable businessincome generated○ × ×ForeigncorporationFor-profit corporation● Domestic source income ○ × × Non-profit corporation● From profitable businesses listed among domestic source incomeincome earned ○ × × National and local governments Tax obligationdoesn't exist ☞ In §13④ of the Framework Act on National TaxesThe tax payment obligations of “organizations deemed to be corporations” are the same as those of non-profit domestic corporations.