Electronic reporting methodCorporation subject to reportingand electronic filersCorporation subject to reporting: Electronic reportingAny corporation wishing toElectronic filer: Any corporation that wishes to file an electronic report, an externally adjusted tax agent, or a taxagent who simply acts as a filing agent.How to reportand reporting deadline revenueAccess the Hometax website (www.hometax.go.kr) and convert/send the report.Reporting deadline: corporate taxStatutory reporting deadline (March 31, 2023 for corporations ending in December 2022) step,(May 2, 2023) for corporations subject to confirmation of faithful reporting and corporations subject to consolidated tax payment that submit a faithful reporting confirmation.Electronic reportingTarget form (posted in the data room on the Hometax website)Regular reporting standards193 types (However, some of the forms are different for corporations subject to confirmation of faithful reporting and corporations subject to consolidated tax payment. It applies from corporations at the end of December 2010, and even if the reporting format has been increased due to

revisions to laws, etc., if an electronic reporting program has been developed, electronic reporting can be filed. possible) submitExcluded documents (Proviso §97⑤ of the Act,Law §82③)Forms excluded from submission when reporting corporate tax must be faithfully kept by the corporation for 5 years after the end of the reporting period in accordance with the provisions of §85-3 of the Framework Act on National Taxes.Benefits of filing electronically Article 104-8 of the Restriction of Special Taxation ActAccordingly, you can receive an electronic filing tax deduction (if the corporation and tax agent(Cannot be deducted twice).

By typetax credit General corporation: TaxpayerIf you file your return electronically, a tax credit of 20,000 won is given.Tax and accounting firm: Tax and accounting firmIf you electronically filed one income tax or corporate tax returnand two final value-added tax returns on behalf of a taxpayer during the tax year immediately preceding the tax year in which your corporate tax reporting month falls, KRW 40,000 per taxpayer (KRW 7.5 million per year for tax and accounting firms) From corporate tax by applying the limit)