(Behind page) How to write 1. ① In the entertainment expenses amount column, enter the sum of the entertainment expenses amount in ⑦ of the ‘Entertainment Expense Adjustment Statement (B) [Appendix Form No. 23 (B)]’. 2. ② In the amount not included in deductible due to non-use of credit cards, etc. among entertainment expenses exceeding the standard amount, enter the amount in ⑯ Total amount denied for unused credit cards, etc. in the ‘Entertainment Expense Adjustment Statement (b) [Appendix Form No. 23 (b)]’. \* Base amount (Article 41 (1) of the Enforcement Decree of the Corporate Tax Act) Congratulatory and condolence expenses: KRW 20,000 Entertainment expenses other than congratulatory and condolence expenses: KRW 30,000 3. General entertainment expense limit (④~⑧) A. In column ④, 12 million won is applied to corporations other than small and medium-sized businesses, and 36 million won is applied to small and medium-sized businesses. B. In the amount column of the total income amount standard column, enter the amount in column ③ of the “Entertainment Expense Adjustment Statement (B) [Appendix Form No. 23 (B)]” calculated according to the application rate for each amount. C. In the amount column of the general income amount standard column, enter the amount in column ① of the “Entertainment Expense Adjustment Statement (B) [Appendix Form No. 23 (B)]” calculated according to the application rate for each amount. D. In the case of a government-invested institution in which the government has invested more than 20/100, or a corporation in which the government-invested institution has invested, and the government-invested institution is the largest shareholder, enter Article 25 (1) of the Corporate Tax Act in the amount column of the limit for general entertainment expenses. Enter the amount equivalent to 70/100 of the total amount (④+⑥+⑦). E. ⑦ The application rate for the import amount standard column is January 1, 2013. 10% applies from fiscal years starting thereafter. F. ⑧ When calculating the limit for general entertainment expenses, if it falls under Article 42 (2) of the Enforcement Decree of the Corporate Tax Act, enter the amount multiplied by 50% of the ⑧ limit for general entertainment expenses.4. The cultural entertainment expense limit (⑨~⑩) is prepared when there is a cultural entertainment expense amount pursuant to Article 136 (3) of the Restriction of Special Taxation Act. ⑨ For the amount spent on cultural entertainment expenses, subtract ③. Enter the amount pursuant to Article 130 (5) of the Enforcement Decree of the Restriction of Special Taxation Act among the amount for entertainment expenses. 5. ⑫ If the amount exceeding the limit is a negative number, write it as '0'. 210mm×297mm [Plain paper 70g/m2 (recycled)]