(Behind page) How to write 1. In ① General income column and ② Transaction amount between related parties, enter the amount equivalent to the sales calculated according to corporate accounting standards for each industry. However, corporations such as investment traders, investment brokers, and collective investment business operators under the Financial Investment Services and Capital Markets Act enter the amount calculated in accordance with each subparagraph of Article 40 (1) of the Enforcement Decree of the Corporate Tax Act. 2. ④ In the account subject column, enter the account subjects such as expenses used for entertainment, assets under construction, tangible assets, and intangible assets. 3. ⑦ Enter the amount for entertainment expenses excluding entertainment expenses in the nature of personal expenses out of the amount spent on entertainment expenses (including the amount not included in deductible expenses due to non-receipt of proof such as credit card pursuant to Article 25 (2) of the Corporate Tax Act). write). 4. ⑧ Unused amount from credit cards, etc. refers to ⑦ entertainment expenses spent in the relevant fiscal year, including credit cards (including debit cards and credit cards issued overseas), cash receipts, invoices, tax invoices, and withholding tax receipts for non-businesses. The amount issued or not issued is divided into congratulatory and condolence expenses, expenditures in overseas areas, expenditures for farmers and fishermen, and amounts exceeding the standard amount, and enter them as follows. A. Amount exceeding the standard amount among congratulatory and condolence expenses: In ⑨, enter the unused amount of credit cards, etc. out of the amount spent in excess of 200,000 won per time among congratulatory and condolence expenses, and in ⑩, enter the total excess amount. B. Amount of expenditures abroad: In ⑪, enter the unused amount of credit cards, etc., in areas other than the areas falling under Article 41 (2) 1 of the Enforcement Decree of the Corporate Tax Act among the amounts spent overseas, and in ⑫, enter the total amount of expenditures. C. Expenditures by farmers and fishermen: ⑬ refers to expenditures when goods for use for entertainment purposes are supplied directly from farmers and fishermen pursuant to Article 41 (2) 2 of the Enforcement Decree of the Corporate Tax Act, as stipulated in the Act on Real Name Financial Transactions and Guarantee of Confidentiality. For the amount for which the consideration was not paid through a financial company, etc. pursuant to subparagraph 1 of Article 2 or for which a remittance statement was not submitted when reporting the tax base pursuant to Article 60 of the Corporate Tax Act, enter the total amount of expenditure in ⑭. D. Entertainment expenses exceeding the standard amount: In ⑮, enter the unused amount of entertainment expenses exceeding 30,000 won, including credit cards, excluding the expenses in ⑩, ⑫, and ⑭, and enter the total excess amount in ⑯. E. Enter the total amount of columns ⑨, ⑪, ⑬, and ⑮ in the ⑰ Amount denied for unused credit cards, etc. 5. ⑱ Entertainment Expense Denial Amount: Add the entertainment expenses in the nature of personal expenses and the amount of entertainment expenses not included in deductible due to failure to receive proof such as a credit card (sum of columns ⑥ and ⑰) and enter it. 210mm×297mm [Plain paper 70g/m2 (recycled)]