If the entertainment expense limit exceeds the amount treated as entertainment expenses, etc. and there is entertainment expense in the asset account, how to handle the excess amount ※ In the case above, assuming that the amount exceeding the limit for entertainment expenses is KRW 172,000,000, the amount treated as entertainment expenses, etc., of KRW 162,000,000, will exceed KRW 10,000,000, and the following tax adjustment is required. Tax adjustment • 10,000,000 won is included in the building, which is an asset account, so the asset value is reduced in the order of assets under construction and fixed assets, and the amount is disposed of with reserved deductible. • The amount equivalent to the depreciation cost for the asset impairment treatment portion among the depreciation expenses for the current fiscal year of the building is disposed of as reserved, not included in deductible expenses, as follows. → When processing an asset reduction due to the initial denial of deductible for entertainment expenses, it is offset against the amount disposed of by retaining deductible. Amortization x Asset write-down balance = Amount not included in loss amount Building (book value before depreciation) - Calculate the amount not included in loss amount among building depreciation costs (Current year) 40,000,000 x10,000,000 = 100,000 Not included in loss amount (reserved) 4,000,000,000 (2nd year) 40,000,000 x 9,900,000 = 100,000 Not included in loss amount (reserved) 3,960,000,000 (Calculated in the same way after the 3rd year and not included in the loss amount)