(Page 3 of 3) How to write 1. Specification of business use ratio and expenses related to business vehicles A. Check “Yes” in the “Real Estate Rental Business Corporation” box if all of the following requirements are met (a corporation that meets the requirements of Article 42, Paragraph 2 of the Enforcement Decree of the Corporate Tax Act) ⅰ) The controlling shareholder and its related parties have more than 50% of the shares, ⅱ) The main business is real estate rental, or the total income from rental of real estate or real estate rights, interest, and dividends out of sales is more than 70%, ⅲ) The number of full-time workers must be less than 5. B. Vehicle number field (①): Enter the vehicle number of the business vehicle. C. Vehicle type (②): Enter the model of the business vehicle. D. Rental status (③): Enter whether you rent the business vehicle (own, rented, leased). E. Insurance Subscription Status (④): Enter whether you have subscribed to automobile insurance pursuant to Article 50-2 (4) No. 1 of the Enforcement Decree of the Corporate Tax Act. (Entering format: female or negative) F. Driving records (): Enter whether driving records, etc. have been prepared pursuant to Article 50-2 (5) of the Enforcement Decree of the Corporate Tax Act. (Entering format: female or negative) G. Total mileage (⑥): Enter the total mileage for the relevant fiscal year. H. Distance used for work purposes (⑦): Distance driven in accordance with work-related tasks such as visiting business partners and agencies, attending meetings, promotional activities, commuting to and leaving work, etc. pursuant to Article 27-2 (4) of the Enforcement Rules of the Corporate Tax Act. Write down. I. Business use ratio column (⑧): Enter the ratio in accordance with Article 50-2 (4) and (5) of the Enforcement Decree of the Corporate Tax Act. If driving records, etc. are not prepared, enter Article 50-2 (7) of the Enforcement Decree of the same Act. Depending on the clause, write down the ratio of each item below. 1. Costs related to business vehicles for the relevant fiscal year are KRW 15 million [KRW 5 million in cases where they fall under Article 42 (2) of the Enforcement Decree of the Corporate Tax Act (corporation primarily engaged in real estate rental business). Hereinafter the same] In case of less than: 100/100 2. If the expenses related to business vehicles for the relevant fiscal year exceed 15 million won: The ratio of 15 million won divided by the expenses related to business vehicles \* In case of acquisition or disposal during the fiscal year (in case of lease, start or end of lease), amount exceeding 15 million won × number of months of holding or lease period / 12 J. Retention or lease period (⑩): If there is a new acquisition (lease) during the fiscal year, enter the acquisition date to the disposal date (in the case of lease, from the lease start date to the end date). K. Expenses related to business vehicles (⑪): Enter the expenses related to business vehicles pursuant to Article 50-2 (2) of the Enforcement Decree of the Corporate Tax Act for each item. 2. Calculation of non-deductible expenses related to business vehicles A. Business use amount (㉓): Calculated by applying the ratio multiplied by the business use ratio to the costs related to a business vehicle. B. Non-business use amount (㉔): Enter the amount obtained by subtracting the business use amount from the expenses related to the business vehicle. C. Amount exceeding the depreciation expense (equivalent amount) limit (㉛): The amount in which the depreciation expense (equivalent amount) exceeds 8 million won (4 million won in cases falling under Article 42 (2) of the Enforcement Decree of the Corporate Tax Act) among the business use amount. write. \* In case of acquisition or disposal during the fiscal year (in case of lease, start or end of lease), amount exceeding 8 million won × number of months of holding or lease period / 12 3. Details of depreciation cost (equivalent amount) exceeding the limit A. Carryover from previous year (㊳): Enter the carryover amount that occurred in the previous year. B. Accumulated depreciation expense (equivalent amount) exceeding the limit (㊵): Enter the sum of the amount of ㊳ and the amount of ㊴. C. Deductible amount extrapolated (included) (㊶): The depreciation expense (equivalent amount) carried forward is extrapolated (included) as deductible in accordance with the method of Article 50-2, Paragraph 11 of the Enforcement Decree of the Corporate Tax Act. 4. Calculation of loss on disposal of business vehicle and amount not included as deductible in excess of limit A. Accumulated depreciation expense (㊽): Enter the accumulated depreciation expense included in deductible expenses up to the depreciation range amount pursuant to Article 23 and Article 27-2 (1) of the Corporate Tax Act. B. Disposal loss (㊿): This is written only when disposal loss occurs. C. Amount included in current loss (◯52): Enter the amount in ◯ that is 8 million won or less (4 million won if it falls under Article 42 (2) of the Enforcement Decree of the Corporate Tax Act). \* If the relevant fiscal year is less than one year, the amount exceeding 8 million won × the number of months in the relevant fiscal year/12 D. Disposal loss limit excess amount not included as deductible (◯53): Enter the amount by which 31 exceeds 32. 5. Specification of the amount exceeding the limit of loss on disposal of a business vehicle A. Carryover amount from previous year (◯58): Enter the carryover amount from previous year. B. Amount to be included in deductible expenses (◯59): Enter the amount to be included in deductible expenses within the limit of KRW 8 million (KRW 4 million in cases falling under Article 42 (2) of the Enforcement Decree of the Corporate Tax Act) of the amount carried over from previous years. \* If the relevant fiscal year is less than one year, the amount exceeding 8 million won × the number of months in the relevant fiscal year/12 210mm×297mm [white paper 80g/㎡ or heavy paper 80g/㎡]