( back ) 5. Specification of donation carryover amount business year Type of donation ㉑Exceeding limit Amount excluded from deductible ㉒Processing agent liquid ㉓Public access available Balance(㉑-㉒) ㉔Palm tax deduction amount for the relevant fiscal year ㉕Carryover amount (㉓-㉔) Sum Article 24 (2) of the Corporate Tax Act Donations under subparagraph 1 Article 24 (3) of the Corporate Tax Act Donations under subparagraph 1 34,100,000 34,100,000 34,100,000 2022. 1.1.~ 12.31 Article 24 (2) of the Corporate Tax Act Donations under subparagraph 1 Article 24 (3) of the Corporate Tax Act Donations under subparagraph 1 34,100,000 34,100,000 34,100,000 Article 24 (2) of the Corporate Tax Act Donations under subparagraph 1 Article 24 (3) of the Corporate Tax Act Donations under subparagraph 1 6. Details of donation expenditures for the relevant fiscal year business year Type of donation ㉖Total amount of money ㉗Applicable fiscal year Deductible amount included ㉘ Carryover amount (㉖-㉗) Article 24 (2) of the Corporate Tax Act Donations under subparagraph 1 Article 24 (3) of the Corporate Tax Act Donations under subparagraph 1 How to write 1. ① Income amount field: Enter the total amount of ⑱ donations ( ③ + ⑨ + ⑬ ) in this form from the ◯ 104 income amount in the “Corporate tax base and tax adjustment statement (Attachment No. 3)”. ⑲ Enter the total amount included in deductible expenses ( ⑥ + ⑪ + ⑬ ). 2. Columns ③ , ⑨ , ⑬ : Must match the subtotal amount for each type of donation corresponding to columns A.~C of column ⑨ of the “Donation Statement (Appendix Form No. 22).” 3. ④ Limit amount column: “( ① - ② )>0” means ① to ② (In accordance with the proviso to Article 13 (1) of the Corporate Tax Act, carry-forward loss deduction is applied up to 60% of income for each fiscal year. Enter the amount after deducting (the receiving corporation is limited to 60% of the standard income amount), but if the amount is a negative number (-), enter “0”. Below, all cases marked (ⓐ-ⓑ)>0 are written in the same way. 4. ⑤ Amount included in deductible expenses among the carryover balance: Enter the amount included in deductible expenses pass to Article 24 (5) and (6) of the 「 Corporate Tax Act 」 among the balances exceeding the limit carried over from the previous period , and enter the amount included in deductible expenses in accordance with Article 24 (5) of the 「 Corporate Tax Act 」 . Among the carryover amounts, 󰊊󰊖 must match the total amount of deductible deductions for the relevant fiscal year. 5. ⑥ Amount included in deductible expenses for the year: Enter the smaller of ④ amount minus ⑤ amount and ③ amount. If the amount is a negative number (-), enter “0”. 6. ⑦ Limit Exceeding Amount: Subtract ⑥ amount from ③ amount and enter “0” if the amount is a negative number (-). ※ 3. The same applies to calculating the limit for including designated donations as deductible expenses. 7. ⑧ Income amount deduction balance column: Enter the amount obtained by subtracting the amount ② from the amount ① and subtracting the deductible expenses included in columns ⑤ and ⑥ . If the amount is a negative number (-), enter “0”. 8. ⑭ Limit: If it is a social enterprise under Article 2, Paragraph 1 of the Social Enterprise Promotion Act as of the end of the fiscal year, it is 20% of ( ⑧ Income amount deducted - ⑪ ). 9. ⑳ Total amount exceeding the limit: This is the total amount of donations exceeding the limit for the relevant fiscal year. Enter it in the ◯ 105 Amount exceeding the donation limit column of attached Form No. 3. 10. “5. The “Specification of Donation Amount Carryover” is prepared for each fiscal year, and the total amount of deductible deductions for the relevant fiscal year is entered in the “Corporate Tax Base and Tax Adjustment Statement (Form No. 3)” in the ◯ 106 Inclusion of Carryover Amount in Excess of Donation Limit column. 11. “6. The “Description of donation expenditures for the relevant fiscal year” is prepared by type of donation, and the total amount of expenditures is the total amount by type of donation and is the subtotal for each type of donation that corresponds to ⑨ columns A. and B. of the “Description of donations (Form No. 22)”. It must match the amount. ※ Pursuant to Article 24 (5) of the Corporate Tax Act, donations that exceed the deductible expense limit and are not included in deductible expenses can be carried forward to each fiscal year ending within 10 years and deducted. Pursuant to Article 4, Paragraph 2 of the Supplementary Provisions (promulgated on December 24, 2018, and implemented on January 1, 2019), it also applies to donations made in the fiscal year beginning on or after January 1, 2013.