Data ① Income for each fiscal year: KRW 118,000,000 ② Non-taxable income: 8,000,000 won ③ According to the articles of incorporation of the corporation, the business year is from January 1 to December 31.④ Establishment registration date: July 7, 2022. Calculation details ① Corporate tax base = 118,000,000 won - 8,000,000 = 110,000,000 won ② Corporate tax calculation amount = {(110,000,000 won × 12/6) × tax rate} × 6/12 ＝(220,000,000 won × tax rate) × 6/12 ＝(200,000,000 Won×10%+20,000,000×20%)×6/12 ＝12,000,000 won