Data ⦁Corporation A: Small and medium-sized enterprises located in agricultural and industrial complexes (Article 64 of the Special Trade Act) ⦁Move-in date: 2019.5.1.⦁Reduction rate: 50% ⦁fiscal year: 2022.1.1.~.12.31. ⦁ Net profit according to the financial statements：250,000 Taxable business-related income ： 30,000,000won Income related to tax reduction projects ：220,000,000won Including gross income･Not included in deductible：5,000,000won [It is entirely taxable business-related income.] Deducted income：255,000,000won Income related to taxable business ： 35,000,000won Income related to tax reduction projects ：220,000,000won 388 Tax credit for research and human resource development expenses: KRW 1,000,000 (excluding minimum tax)