Business relevance Purpose of use Tax treatment (related laws) Case related to business Fuel cost of vehicle Recognition of loss(Act §19) Employee benefits Recognition of loss(Act §19) Purchase of goods, products, raw materials and auxiliary materials Recognition of loss(Act §19) Employee salary expenses Recognition of loss(Act §19) entertainment expenses Recognition of loss amount within a certain limit (Act §25, the special tax treatment control law§136) Case not related to business Donate to the country, public interest organizations, etc. (statutory, designated donations) Recognition of loss amount within a certain limit (Act §24) Other expenses not related to work (non-designated donations, etc.) Loss amount not recognized(Act §27)