(behind) How to write 1. ① The estimated retirement benefit column is the larger amount between Article 44-2 (4) 1 and 1-2 of the Enforcement Decree of the Corporate Tax Act in the “Retirement Benefit Provision Adjustment Statement (Appendix Form No. 32)” 2 According to tax law. Enter the amount in the estimated amount column. ※ 2011.1.1. The amount of retirement insurance/trust previously paid and the amount paid on January 1, 2011. January 1, 2011 due to previously paid retirement insurance/trust. If there is any amount paid for retirement insurance or trust with the operating profits generated thereafter, fill out this form by including it in the retirement pension deposit. 2. ③ In the retirement benefit allowance column entered before the establishment of the retirement pension of a defined contribution type retirement pensioner, the “retirement benefits calculated before the establishment of the defined contribution type retirement pension, etc.” calculated in accordance with Article 31 (2) of the Enforcement Rules of the Corporate Tax Act. Write down the salary allowance. 3. ④ In the column of accumulated denial amount at the end of the current period, ② if a denial amount for tax purposes is included among the end balance in the ledger, the denial amount (excluding the denial amount related to the retirement benefit reserve accounted before the establishment of the settlor of defined contribution retirement pension, etc.) ). 4. ⑧ In the deductible expense inclusion limit column, enter the amount obtained by subtracting the contributions already included in deductible expenses in column ⑦ from the accumulated limit for deductible expenses, such as severance contributions in column ⑥, for corporations subject to Article 29 (1) of the Enforcement Rules of the Restriction of Special Taxation Act. If the amount is negative (-), write “0”. 5. ⑪ In the company loss account amount column, enter the amount transferred, such as retirement pension reserves, for the current period. 6. ⑫ If the adjustment amount column is a positive number (+), it is added to the deductible, and if it is a negative number (-), it is added to the gross profit. 7. ⑭ In the Basic Retirement Pension Provisions, etc. and Deductible Expense Inclusions by Report Adjustment at the end of previous fiscal year, enter the balance of Basic Retirement Pension Provisions, etc. in the statement of financial position and the accumulated deductible expense inclusions, such as Retirement Pension Contributions, etc. in the tax adjustment statement of the previous fiscal year. 8. ⑯ In the receipt and surrender amount of early retirement contributions, etc., enter the amount converted to a defined contribution retirement pension, etc. and the surrender value of retirement insurance or trust. 9. ⑳ In the receipt and surrender amount of retirement pension deposits, etc. during the period, enter the amount converted to defined contribution retirement pension, etc. and the surrender value of retirement insurance or trust. 210mm×297mm [white paper 80g/m2 or heavy paper 80g/m2]