(Behind page) How to write 1. Adjustment of loan loss allowance A. ① In the Claims Balance column, enter the egg amount in the Claims Balance column, and the amount shall be the claims subject to establishment pursuant to Article 61 (1) of the Enforcement Decree of the Corporation Tax Act, such as credit receivables as of the end of the period, including the amount of doubtful accounts denied (Article 34 of the Corporation Tax Act). (Excluding Article 2). B. In the ② setting field, for general corporations, 1/100 and performance rate (sum of ㉘ and ㉛ of the relevant fiscal year/amount of ① of the immediately preceding fiscal year) a large proportion of Financial companies, etc. pursuant to Article 61 (2) of the Enforcement Decree of the Corporate Tax Act shall mark ‘O’ in the corresponding column of the larger ratio of 2/100 (1/100 for fiscal years beginning on or after January 1, 2013) or performance rate. However, in the case of financial companies subject to the proviso to Article 61 (2) of the Decree, the loan loss provisioning standards determined by the Financial Services Commission in consultation with the Minister of Strategy and Finance, 2/100 of the bond balance (for fiscal years starting on or after January 1, 2013) From minutes onwards, mark “O” in the corresponding box for the larger percentage (1/100) or performance rate. C. ⑤ Total supplementary amount column and ⑫ In the current provision supplementary amount column, enter the amount that the company has supplemented the loan loss allowance to be accounted for in the current period out of the loan loss allowance balance. D. ⑪ In the current period's bad debt offset amount column, enter the amount of bad debts offset against the loan loss allowance. E. ⑱ The accumulated bad debt denials as of the end of the period is calculated by subtracting the amount included in current loss from the accumulated bad debts denials as of the end of the previous year and adding the current denial amount. 2. Adjustment of bad debts A. ㉖ Enter the total amount of bad debts for the current period in the amount column, enter the amount of unjustified write-offs in the ㉙ denial amount column of the allowance for bad debts, enter the amount of unjust bad debt treatment in the ㉜ denial amount column among the non-accounted for bad debts for the current period, and briefly enter the reason for denial in the remarks column. B. ⑦ The amount exceeding the limit is not included in the deductible, the under-refunded amount in ⑮ is included in the gross income, and in case of the excessive reversal amount in ⑮ (△), the loss amount is included within the range of the accumulated disclaimer in ⑩. C. Among the allowance for doubtful accounts, the amount denied is included in the gross profit, and the amount denied in the current loss account is not included in the loss amount. 3. Adjustment of the amount not included in gross income of the reversal of loan loss allowance for domestic corporations applying Korea International Financial Reporting Standards, etc. ㉝~㊲ The amount column must be filled out only by corporations that have applied for exclusion of allowance for loan losses from gross income pursuant to Article 104-23 of the Restriction of Special Taxation Act. 210mm×297mm [Plain paper 70g/m2 (recycled)