Division Tax adjustment ① Upon receipt (Receipt 2000) Cash 2,000 / National treasury subsidy 2,000 (cash deduction account) National treasury subsidy (cash deduction account) 2,000 Inclusion in gross income (reserved) ② When acquiring assets, etc. (Acquisition in 2000) Vehicle transport 2,000 / Cash 2,000 National treasury subsidy 2,000 (cash deduction account) / National treasury subsidy 2,000 (asset deduction account) National treasury subsidy (cash deduction account) 2,000 Inclusion of loss amount (△reserved) National treasury subsidy (asset deduction account) 2,000 Included in gross income (△reserved) Temporary amortization allowance 2,000 Included in loss amount (△reserved) ③ Settlement ceremony (amortization 400) Depreciation expense 400 / Depreciation allowance 400 National treasury subsidy 400 / depreciation cost 400 (asset deduction account) Lump sum amortization allowance 400 Inclusion in gross income (reserved) National treasury subsidy (asset deduction account) 400 Inclusion of loss amount (△reserved) ④ When sold (sold in 2000)Cash 2,000 / Business Assets 2,000 Depreciation allowance 400 / Profit on disposal 2,000 National treasury subsidy 1,600 (asset deduction account) Temporary amortization allowance 1,600 Inclusion in gross income (reserved) National treasury subsidy (asset deduction account) 1,600 Included in deductible (△reserved)