④ Calculate excess refund or supplement amount • Reinforcing liquid : KRW 1,900,000 • Amount to be supplemented : KRW 1,600,000 Total : KRW 300,000 (Excessive supplement amount occurred) ⑤ Summary of adjustment details • Unconfirmed bad debt of KRW 100,000 is not included in current period bad debt. • The amount exceeding the limit of KRW 199,000 is not included in deductible expenses \* Company set amount (1,900,000+ 50,000) - Tax limit (1,751,000) • Total excess amount of KRW 300,000 included in deductible expenses \* Company supplement (1,900,000) - Amount to be supplemented for tax purposes (1,600,000)