Basic General Rule 72-0 of the Special Treaty Act... 1 【Scope of net profit in the financial statements】 ① In Paragraph 1 of Article 72 of the Act, “net profit in the financial statements for the current period” refers to net profit before deducting corporate tax expenses in the financial statements in the financial statements prepared in accordance with corporate accounting standards or practices pursuant to the provisions of Article 79 of the Enforcement Decree of the Corporate Tax Act. In this case, if the corporation separately accounts for profitable and non-profitable businesses, the sum of the net profit and loss of each business shall be taken as the tax base. ② In applying the provisions of paragraph 1, if the partnership corporation, etc. accounts for the amount of additional corporate tax paid as a non-operating expense, it shall be added to the net profit before deducting corporate tax expenses in the financial statements. ③ The tax base under paragraph (1) includes profits from the disposal of fixed assets that have been used directly for purpose-built business for more than three years under Article 3, Paragraph 2, Item 5 of the Corporate Tax Act and Article 2, Paragraph 2 of the Enforcement Decree of the same Act. . ④ If a partnership corporation that understated net profit or loss for the current period according to corporate accounting standards recorded the corresponding amount of understatement in the statement of appropriation of retained earnings as profit or loss for correction of prior period errors at the time of settlement of accounts for the following fiscal year, the calculation of corporate tax base shall be subject to a revised return or correction under the Framework Act on National Taxes. The tax base for the understated fiscal year must be adjusted through a request.