Contents of writing 1. Special tax for rural areas imposed on tax reduction or exemption amount a. Tax base for tax credit, tax exemption or reduction: 14,000,000 11,000,000 + 3,000,000 = 14,000,000 b. Tax base for income deduction amount: 0 c. Special tax for rural areas on tax reduction amount 14,000,000×20%=2,800,000 ※ Special rural tax is not levied on special depreciation and reserve deductions under the Special Taxation Act.