(Page 2 of 3) ① classification ② Tax reduction detail ③ Provisions based on the 「Restriction of Special Taxation Act code ④ Tax reduction amount (Income amount) note ⑨ tax credit ◯ 135 Small and Medium Business Investment Tax Credit Old Article 5 131 Attached Form No. 8 ( A ) ④, ⑦ refers to tax deductions. corresponding amount ◯ 136 Tax deduction for win-win payment amount Article 7-4 14Z ◯ 137 Tax credit for fund contribution for win-win cooperation between large and small businesses Article 8-3 Paragraph 1 14M ◯ 138 Tax deduction for free rental of tangible fixed assets for cooperative small and medium-sized enterprises Article 8-3 Paragraph 2 18D ◯ 139 Tax deduction for facilities installed in consignment companies Article 8-3 Paragraph 3 18L ◯ 140 Tax credits for technological innovation-type mergers Article 12-3 14T ◯ 141 Tax deduction for acquisition of technologically innovative stocks Article 12-4 14U ◯ 142 Tax deduction for investment in venture companies, etc. Article 13-2 18E ◯ 143 Performance sharing small business management performance bonus tax credit Article 19 18H ◯ 144 Energy-saving facility investment tax credit Old Article 25, Paragraph 1, Item 2 177 ◯ 145 Environmental conservation private investment tax credit Old Article 25, Paragraph 1, Item 3 14A ◯ 146 Tax credit for investment in worker welfare promotion facilities Old Article 25, Paragraph 1, Item 4 142 ◯ 147 Safety facility investment tax credit Old Article 25, Paragraph 1, Item 5 136 ◯ 148 Productivity improvement facility investment tax credit Old Article 25, Paragraph 1, Item 6 135 ◯ 149 Pharmaceutical quality control private investment tax credit Old Article 25-4 14B ◯ 150 Tax credits for facility investment for commercialization of new growth technologies Old Article 25-5 18B ◯ 151 Tax deduction for video content production costs Article 25-6 18C ◯ 152 Tax deduction for investment in hyper-connected network facilities Old Article 25-7 18I ◯ 153 Job creation investment tax credit Article 26 14N ◯ 154 Industrial demand and Tax credit for small and medium-sized businesses for reinstatement of graduates from high schools, etc. Article 29-2 14S ◯ 155 Tax credits for companies that employ women with career breaks, etc. Article 29-3 Paragraph 1 14X ◯ 156 Labor cost tax credit for companies that maintain employment after childcare leave Article 29-3 Paragraph 2 18J ◯ 157 Tax credits for companies that increase earned income Article 29-4 14Y ◯ 158 Tax credits for companies that increase youth employment Article 29-5 18A ◯ 159 Tax credits for companies that increase employment Article 29-7 18F 11,000,000 ◯ 160 Third-party logistics cost tax deduction Article 104-14 14E ◯ 161 Tax deductions for customized university education expenses, etc. Old Article 104-18 Paragraph 1 14| ◯ 162 Tax deduction for donated facilities to universities, etc. Old Article 104-18 (2) 14K ◯ 163 Industrial Demand and Tax Credits, such as field training allowances, for students enrolled in high schools, etc. Old Article 104-18 (4) 14R ◯ 164 Tax deductions for corporate athletics department establishment and operation expenses Article 104-22 140 ◯ 165 Tax deduction for e-commerce of petroleum products Article 104-25 14P ◯ 166 Special taxation for banned gold traded in the gold spot market Article 126-7 (8) 14V ◯ 167 Tax deduction for increase in income of gold business operators and scrub business operators, etc. Article 122-4 14W ◯ 168 Excellent shipping company certification International logistics broker tax credit Article 104-30 18M ◯ 169 Tax deduction for submission of taxation data for service providers Article 104-32 10C ◯ 170 Tax credit for joint investment by companies in demand for materials, parts, and equipment Article 13-3 Paragraph 1 18N ◯ 171 Tax deduction for foreign corporation acquisition of materials, parts, and equipment Article 13-3 Paragraph 3 18P ◯ 172 Tax credit for rental business operators who reduce commercial rent Article 96-3 10B ◯ 173 Tax deduction for prepayment amount Article 99-12 18Q ◯ 174 Integrated investment tax credit Article 24 13W ◯ 175 165 ⑩ reduced tax amount Sum 14,000,000 2. Tax reduction for partnership corporations, etc. ① Corporate tax base ② 「Special Taxation Restriction Act」 Article 72 Tax rates ③ Calculated tax amount ( ① × ② ) ④ Tax base ⑤ 「Corporate Tax Act」 Seoul in Article 55 ⑥ Calculated tax amount ⑦ Tax reduction amount ( ⑥ - ③ ) division amount Less than 200 million KRW Less than 20 billion KRW Less than 300 billion KRW Exceeds 300 billion KRW Sum Sum 210mm×297mm [white paper 80g/㎡ or heavy paper 80g/㎡]