(Page 3 of 3) 3. Tax deduction for partnership corporations ⑧ Deduction details code ⑨ Tax deduction note Tax credits for companies that increase youth employment 18A The amount of tax deducted in column ⑦ of Form No. 8 (a) Tax credits for companies that increase employment 18F The amount of tax deducted in column ⑦ of Form No. 8 (a) Tax deduction for establishment and operation expenses of corporate sports department 140 The amount of tax deducted in column ⑦ of Form No. 8 (a) Tax credit for rental business operators who reduce commercial rent 10B The amount of tax deducted in column ⑦ of Form No. 8 (a) Tax deduction for prepayment amount 180 The amount of tax deducted in column ⑦ of Form No. 8 (a) Sum How to write 1. Calculation of tax reduction for general corporations a. The amount in column ④ of tax reduction (income amount) in column ⑦ is the corporate tax base for income for each fiscal year [ refers to the amount in column ◯ 113 of the corporate tax base and tax adjustment statement (Form No. 3)] in column ⑤ . Subtract and enter the calculated tax amount in column ◯ 115 of the corporate tax base and tax adjustment invoice (Form No. 3) from the calculated tax amount for the adjusted tax base, which is the sum of the non-taxable income amount and the income deduction amount in column ⑥ . b. In addition, in the blank fields of ⑤ non-taxation, ⑥ income deduction, ⑧ tax reduction or exemption, and ⑨ tax credit, the reduced tax amount added as a result of the revision of the Restriction of Special Taxation Act or the reduced tax amount applied according to the supplementary provisions of the regulations before the revision is subject to special rural taxation. If applicable, enter the applicable tax reduction amount. 2. Calculation of reduced tax amount for partnership corporations, etc.: ⑤ The tax rate in Article 55 of the 「Corporate Tax Act」 applies as follows. a. Fiscal years starting on or after January 1, 2012 tax base tax rate 200 million KRW or less 10/100 of tax base More than 200 million KRW but less than 20 billion KRW 20 million KRW + (20/100 of the amount exceeding 200 million KRW but not exceeding 20 billion KRW) Exceeding 20 billion KRW 3.98 billion KRW + (22/100 of the amount exceeding 20 billion KRW) b. Fiscal years starting on or after January 1, 2018 tax base tax rate 200 million KRW or less 10/100 of tax base More than 200 million KRW but less than 20 billion KRW 20 million KRW + (20/100 of the amount exceeding 200 million KRW but not exceeding 20 billion KRW) More than 20 billion KRW and less than 300 billion KRW 3.98 billion KRW + (22/100 of the amount exceeding 20 billion KRW) Exceeds 300 billion KRW KRW 65.58 billion + (25/100 of the amount exceeding KRW 300 billion) 3. Calculation of deductible tax amount for partnership corporations, etc.: The amount of deductible tax additionally deducted for partnership corporations, etc. due to the revision of the Restriction of Special Taxation Act is the amount of deductible tax subject to special taxation for rural and fishing communities. 4. Refers to provisions under the Restriction of Special Taxation Act (before it was revised by Act No. 177 59 on December 29, 2020 ). 210mm×297mm [white paper 80g/㎡ or heavy paper 80g/㎡]