Example Division Fiscal year of a specific foreign corporation 60th day Tax year for domestic corporations Example 1 2020.11.1 ~ 2021.10.31 2021.12.30 2021 Example 2 2020.12.1~2021.11.30 2022.1.29 2022 Example 3 2021.1.1 ~ 2021.12.31 2022.3.1 2022