 Enforcement Regulations of the Corporate Tax Act [Attachment No. 15 Annex 1] <Amendment March 14, 2014> (Front) Business Year . . ~ . . Statement of adjustment of income amount for each subject (1) Corporate name Business registration number . . 1. Inclusion in gross income and exclusion in deductibles ① Subject ② Amount ③ Operating profit and loss adjustment amount ④ Disposal ⑤ Adjustment details Total ③ The operating profit and loss adjustment amount column refers to matters related to the calculation of gift profits through transactions with specially related corporations under the Inheritance Tax and Gift Tax Act. ② Among the amounts corresponding to the amount column, any of the tax adjustment matters that fall under any of the following items Enter only the tax adjustment amount related to operating profit or loss separately. In this case, be sure to write the total amount at the bottom. but, If it is not a beneficiary corporation under Article 45-3, Paragraph 1 of the Inheritance Tax and Gift Tax Act, ③ the operating profit and loss adjustment amount does not need to be small. A. Depreciation expense not included in deductible expenses pursuant to Article 23 of the Corporate Tax Act B. Inclusion of retirement benefit reserves in deductible expenses pursuant to Article 33 of the Corporate Tax Act C. Inclusion of allowance for loan losses in deductible expenses pursuant to Article 34 of the Corporate Tax Act D. Business year to which profits and losses are attributed according to Article 40 of the Corporate Tax Act E. Acquisition value of assets under Article 41 of the Corporate Tax Act F. Non-inclusion of retirement insurance premiums, etc. in deductible expenses pursuant to Article 44-2 of the Enforcement Decree of the Corporate Tax Act. G. Valuation of inventory assets pursuant to Article 74 of the Enforcement Decree of the Corporate Tax Act ※ If the adjustment amount related to non-inclusion of depreciation expenses is KRW 2,000,000, and the adjustment amount related to business is KRW 1,000,000, enter KRW 2,000,000 in ② Amount column and KRW 1,000,000 in ③ Operating profit adjustment amount column.