DATA · Business year: 2022.1.1.~12.31. · Small and medium-sized business · Not subject to special tax treatment for partnership companies ● Details of inclusion in gross income or non-inclusion in deductible expenses subject amount detail Construction fund interest 4,520,000 Construction fund interest understatement Income dividend amount 1,000,000 Missing portion from revenue account (receivable) Inventory asset valuation 770,000 Inventory asset valuation reduction Retirement benefit allowance 840,000 The amount exceeds the limit. Provision for loan losses 694,000 The amount exceeds the limit. severance pay 220,000 Executive severance pay limit exceeded recognized interest 130,000 Interest recognized as advance payment by representative tax dues 654,000 Acquisition tax on land purchase miscellaneous expenses 75,000 It's a fine Unpaid donations 2,340,000 Reserved portion included in deductible in the previous year corporate tax, etc. 2,000,000 Not included in deductible Sum 13,243,000 ● Details of inclusion in deductible or non-inclusion in gross income subject amount detail Electric loan loss charge 380,000 Amount of profit from collection of written-off receivables recovered among bad debts charge-off amount Inventory asset valuation 4,110,000 Among the reserved portion not included in the previous year's deductible, the portion that is used in the current period Depreciation 1,340,000 Current allowance amount among the accumulated amount of previous period allowances income interest 22,000 National tax refund interest bad debt 2,720,000 Credit receivables for which the statute of limitations has expired Sum 8,572,000 \* Income dividends are not included in profits, tax adjustment is omitted