Review MattersSuitable or notCalculation of excess amount • Whether calculation of tax deduction limit is appropriate- Whether direct or indirect response expenses are deducted from foreign source income- Reduction or exemption Whether or not the foreign source income reduction ratio is deductedyesno• Whether the amount to be carried over the limit has been properly calculatedyesno• Whether the relevant tax adjustment is appropriate- Whether only one tax credit or deduction is adopted (tax credit for the month of the previous year cannot be deducted when selecting the inclusion of deductible money)- Whether it is appropriate to adjust the inclusion of income on the deduction tax amountyesno• Whether it is the actual amount of tax paid- Whether the tax is legally paid in accordance with the laws of the relevant country- Whether direct tax is correct (reviewed whether indirect tax is included)- Is the additional tax (additional fee) is excludedyesnoApplication of tax treaties• Tax rates and treaty restrictions by country and incomeIs the application of the tax rate appropriate- Whether the taxation right of foreign-sourced income is in the country of origin under the treatyyesno• Whether the treaty stipulates the amount of deemed foreign tax paidyesnoOther application requirements • Whether overseas subsidiary share ratio and holding period requirements are satisfied when indirect foreign tax is applied- 25% of subsidiaries' shares (5% of overseas resource development projects) as of the date of determination of dividends (the date of resolution such as shareholders' total)Has the ideal been held for more than 6 monthsyesno• Whether the application of indirect foreign tax and formula is appropriate- Corporate tax for the relevant business year of a foreign subsidiary (50% for 2 and 3)(②,③In the case of , the applicable tax amount is included if the foreign subsidiary is subject to tax exemption or exemption from foreign income in the country where the foreign subsidiary is located)① Amount of tax paid by a foreign subsidiary in the country where it is located② The amount of tax paid by a foreign subsidiary in accordance with the law of the country where the foreign subsidiary is located for the amount of income dividends received from a foreign subsidiary③ Amount of tax paid by a foreign subsidiary to the third country on income attributable to branches, etc. of the third countryyesno• Whether the timing of indirect foreign tax credit is appropriate- Whether the date of receiving dividends from subsidiaries is deducted when paying corporate tax in the business year to which they belongyesno