■ Enforcement Rules of the Corporate Tax Act [Form No. 64-5] [ ] Functional currency [ ] Overseas business sites Tax base calculation method report (change request) ※ Please read and write the writing instructions below, and place a √ in the appropriate space in [ ]. 1. Personal information of the reporting (office) ①Corporation name ②Business registration number ③Head office location ④Representative’s name ⑤Date of birth 2. Report details ⑥Tax base calculation method applicable to [ ] Companies adopting functional currency [ ] Overseas business sites (1) When first reported ⑦Method of calculating applicable tax base [ ] Method under Article 53-2 (Article 53-3) Paragraph 1 No. 1 of the Corporate Tax Act [ ] Method under Article 53-2 (Article 53-3) Paragraph 1 No. 2 of the Corporate Tax Act [ ] Method under Article 53-2 (Article 53-3) Paragraph 1 No. 3 of the Corporate Tax Act ⑧Reporting method Applicable fiscal year start date Year Month Day ⑨Type of functional currency adopted ⑩Report the applicable exchange rate when applying the tax base calculation method under Article 53-2 (Article 53-3) Paragraph 1 No. 2 of the Corporate Tax Act [ ] Sales base rate as of the end date of the fiscal year, etc. [ ] Average exchange rate 7 14 (2) When applying for change ⑪Initial reporting method ⑫How to apply for change ⑬Start date of the fiscal year in which the change method is applied Year Month Day ⑭Reason for change [ ] When the functional currency is changed [ ] When corporations with different tax base calculation methods merge [ ] When acquiring a business from a business operator with a different tax base calculation method [ ] Cases different from the consolidated group’s tax base calculation method ⑮Initially adopted functional currency ⑯Change functional currency ⑰The tax base calculation method is Article 53-2 (Article 53-3) of the Corporate Tax Act. When changing to Paragraph 1, Item 2, report the applicable exchange rate. [ ] Sales base rate as of the end date of the fiscal year, etc. [ ] Average exchange rate Submit a tax base calculation method report (change application form) in accordance with Article 91-2 Paragraphs 1 and 3 and Article 91-4 Paragraph 2 of the Enforcement Decree of the Corporate Tax Act. Submit. Year Month Day Reporter (applicant) (Signature) or phosphorus) To the head of the tax office: How to write 1. For ⑪Initial reporting method and ⑫Change application method, enter the corresponding number among ⑦Applicable tax base calculation method 1, 2, and 3. 2. In the ⑭ Reason for change column, indicate O for the reason in accordance with Article 91-2 (2) and Article 91-4 (1) of the Enforcement Decree of the Corporate Tax Act. In fields ⑩, ⑭, and ⑰, mark O for the relevant reasons. 3. If the corporation that applied for a change in the tax base calculation method changes the tax base calculation method without receiving approval, the tax base is It is calculated according to the tax base calculation method before the change. 210mm×297mm [Plain paper 70g/㎡ (recycled)]