ⓐ Stocks of the newly established corporation, etc. paid by the division and new corporation to the shareholders of the divided corporation due to the division (split and merger) (in the case of a division and merger, the total number of issued stocks or total investment amount of the other corporation of the division and merger is owned as of the division registration date) (including stocks of domestic corporations) and the sum of money and other property values - However, in the case of a division and merger, if there are division and merger stocks, even if division and merger shares are not issued for those stocks, the share ratio ⓑ The total amount of national tax and corporate local income tax imposed on the corporate tax (including reduced or exempted tax amount) of the divided corporation paid by the division and new corporation, etc., and corporate local income tax pursuant to §88② of the Local Tax Act.