ⓐ The value of stocks, etc. of the merged corporation or the parent company of the merged corporation (a domestic corporation that owns the total number of issued stocks or total investment amount of the merged corporation as of the merger registration date) paid by the merged corporation to the shareholders, etc. of the merged corporation due to the merger (“Merger Grant”) “Stocks, etc.”) and the sum of money and other property values ⓑ If there are merged shares, etc. acquired by the merged corporation before the merger registration date (including other merged stocks, etc. acquired by the merged corporation in the case of a new merger or merger of three or more corporations. “Merger-comprehensive stocks, etc.”), the merger is included. Even if the merger-granted stocks, etc. are not issued for stocks, etc., the value of the merger-granted stocks, etc. is calculated by considering that the merger-granted stocks, etc. have been issued according to the share ratio. ⓒ The total amount of corporate tax of the merged corporation paid by the merged corporation, national tax imposed on the corporate tax (including reduced tax amount), and corporate local income tax pursuant to §88② of the Local Tax Act.