■ Enforcement Rules of the International Tax Adjustment Act [Appendix Form No. 16 (b)] (behind) How to write ※ This form is used when a resident provides a payment guarantee to an overseas specially related person or receives a payment guarantee from an overseas specially related person during the relevant tax year. . In the “Sales Transactions” column, payment guarantee transactions in item ㉙ are listed in “2. Please write each in the “Purchase Transaction” section] Completed by the resident. ※ For the currency type entered in this form, refer to Seoul Foreign Exchange Brokerage Co., Ltd. (www.smbs.biz) or the foreign exchange bank's exchange rate inquiry site and write it in 3 English characters (example: US USD). 1. In column ①, enter the loan date for each guarantee case in order. In columns ② ･ ③, enter the name and country of residence of the person who lent funds to the resident or overseas specially related person. 3. In column ④, enter the display currency in the payment guarantee contract. 4. In column ⑤, enter the deposit amount set in the display currency in column ④ from the perspective of the person who provided the payment guarantee service. 5. In column ⑥, enter the amount actually borrowed in the currency displayed in column ④ from the perspective of the person who received the payment guarantee service. However, if the actual borrowed amount varies from day to day, it is calculated as the annual average amount using the integral calculation method. (Example) If the borrowing amount is USD 100 (60 days) and USD 200 (180 days), {(100×60)+(200×180)}/365=115 6. Enter the amount in column ⑧ in column ⑧, and the amount in column ⑥ in column ⑨, converted to Korean won. In this case, the average exchange rate (first announced) for the taxable year is applied, and “average exchange rate” is the value calculated by dividing the sum of the sales standard rate or the determined sales standard rate pursuant to the Foreign Exchange Transaction Regulations for each day of the relevant taxable year by the number of days in the relevant taxable year. (Refer to Seoul Foreign Exchange Brokerage Co., Ltd. (www.smbs.biz) or foreign exchange bank's exchange rate inquiry site). 7. Enter the borrowing date in column ⑩ and the maturity date in column ⑪. However, if repayment is made before maturity, enter the repayment date instead of the maturity date. 8. In column ⑫, enter the annual borrowing interest rate. At this time, in the case of variable interest rates, it is written based on the borrowing date. 9. In column ⑬, enter the code corresponding to the arm's length price calculation method for payment guarantee service transactions selected by the resident among the arm's length price calculation methods in Article 5 (1) 1 to 6 of the Act on the Adjustment of International Taxes as follows: Write them down together. Regular price calculation method Writing code Article 5 (1) 1 through 5 of the International Tax Adjustment Act 1 Article 5 (1) 6 of the International Tax Adjustment Act Article 6-2 (5) of the Enforcement Decree of the same Act 2 Article 6-2 (6) 1 of the Enforcement Decree of the same Act 3 Article 6-2, Paragraph 6, Item 2 of the Enforcement Decree of the same Act 4 Other reasonable methods 5 10. Column ⑭ is the rate applied to calculate the amount in column ⑮, and if the borrowing period is less than 1 year, it is calculated at the annualized rate. (Example) If the borrowing period is 3 months and the normal interest rate during that period is 1%, 1% × December/March = 4% 11. The unit in column ⑮ is “won,” and enter the normal price for the payment guarantee reflected when reporting corporate tax (income tax) for the relevant tax year. [For sales and purchase transactions, each total in column ⑮ must be entered in the attached Form No. 8 ( A) It must be the same as the amount in items ㉗ and ㉙ on page 1] The normal price of payment guarantee for each guarantee case is the average annual borrowing amount (actual borrowing calculated by dividing the number of borrowing days included in the relevant taxable period by the number of days in the relevant taxable period ) Calculate by multiplying the amount (the amount multiplied by the amount) and the normal rate in column ⑭. In this case, when calculating the number of borrowing days, the borrowing date is included and the maturity (repayment) date is excluded. 210㎜×297㎜ [White paper 80g/㎡ (recycled product)]