■ Enforcement Rules of the International Tax Adjustment Act [Appendix Form No. 16 (A)] (Page 4) How to write ※ This form must be completed for each foreign specially related person with whom there is an international transaction. 1. Columns ①~⑥: Enter the personal information of the taxpayer who must prepare and submit the international transaction statement. 2. Columns ⑦･⑧: Enter the total number of overseas specially related persons who are obligated to submit an international transaction statement in ⑦, and enter the number of overseas specially related persons in ⑦ who actually submit an international transaction statement in ⑧. 3. Column ⑨: Enter the total sum of goods transactions, service transactions, rental and borrowing transactions (⑲) of each overseas specially related person. 4. Column ⑩･⑫･⑮: Enter the name (trade name) or corporate name, country, location, etc. of the foreign specially related person who is the counterparty to the international transaction in Korean or English, and ⑪：If the domestic corporation invested directly in the overseas specially related person. Enter the local company identification number (3 to 6 digits) assigned by the National Tax Service (Tax Office). ⑭: If the overseas specially related person has a taxpayer number assigned by the local country, enter that number. 5. Column ⑯: Enter the main industry in which the submitter is transacting among the business of an overseas specially related person, and in parentheses below, enter the code for each industry according to the Korean Standard Industrial Classification notified by the Commissioner of the National Statistical Office pursuant to Article 22 of the Statistics Act. 6. Column ⑰: Please write according to the categories below. A. If an overseas related party directly or indirectly owns more than 50/100 of the voting stocks (shares) of the submitter (Article 2 (1) 1 of the Enforcement Decree of the International Tax Adjustment Act): “ Write “subjugated”. B. If the submitter directly or indirectly owns more than 50/100 of the voting stocks (shares) of an overseas specially related person (Article 2 (1) 2 of the Enforcement Decree of the International Tax Adjustment Act): “ Write it as “domination”. C. When the same third party directly or indirectly owns more than 50/100 of the voting stocks (equity shares) of the foreign specially related person and the submitter (Article 2 (1) 3 of the Enforcement Decree of the International Tax Adjustment Act Ho): Write as “sister.” D. When there is a common interest with the submitter and either party can substantially determine all or an important part of the business policy of the other party, or a third party can substantially determine the business policy of either party with the submitter. Relationship between the submitter and either party (Article 2 (1) 4 and 5 of the Enforcement Decree of the International Tax Adjustment Act): Enter “actual control.” E. When submitting an international transaction statement in accordance with Article 65 of the Enforcement Rules of the Corporate Tax Act: Enter “head office/branch,” “overseas branch,” etc. 7. ⑳~㊶: Based on the submitter, enter all amounts transacted with overseas related parties during the fiscal year, separately by transaction type. Among transactions with overseas related parties, transactions that do not fall under “goods transactions,” “service transactions,” “rental and borrowing transactions,” and “capital transactions” are listed in ㊴~㊶. 8. ㉑･㉔：Enter the amount of tangible asset transactions excluding inventory assets (goods/products) for trading purposes in the relevant columns. 9. ㉒･㉕: Enter the amount of sale of intangible assets such as patent rights, utility model rights, design rights, trademark rights or service mark rights, copyrights, computer program works, etc., and the cost sharing amount according to the cost sharing agreement. 10. Column ㉗･㉙: Enter the amount excluding payment guarantee during service transactions pursuant to Article 6-2 of the Enforcement Decree of the International Tax Adjustment Act in the ‘General Service’ column, and enter the payment guarantee amount during service transactions as ‘Payment Guarantee’. Write it in the column. If there is a payment guarantee transaction among the service transactions, an additional payment guarantee service transaction statement must be prepared in Appendix Form 8. 11. ㉘･㉚： Write down the usage fees for tangible and intangible assets. 12. ㉜･㉟：Enter the total sum (sum of (amount × number of days)) of the amount of money lending or borrowing transactions (including bond transactions) multiplied by the borrowing period or lending period during the relevant fiscal year. 13. Column ㉞･㊲: Enter the amount of interest accrued due to lending and borrowing transactions. 14. Columns ㊷~㊾: Enter the details of acquisition (increase) and transfer (decrease) of stocks invested by the submitter in an overseas specially related person, and enter the actual amount received as the acquisition and transfer price. At this time, stocks, etc. are stocks (including securities depository receipts, etc.) or investment shares issued by a foreign corporation that is an overseas specially related person. If the overseas specially related person has not issued stocks, enter the share ratio in the Quantity (Equity Ratio) column. . 15. Column ◯50~◯63：In relation to the submitter's investment in overseas specially related persons, enter individual details on the status of increase and decrease in stocks, etc. during the fiscal year (㊹~㊼), and for the acquisition and transfer price, enter the actual amount received. . 16. Column ◯51~◯58 : Enter paid, free, paid-in capital increase/paid-for capital reduction, free capital increase/gratuitous capital reduction, exchange, etc. 17. Column ◯56~◯63 : Indicates whether there is a special relationship between the submitter and the transferor (assignee) under the Corporate Tax Act or the Act on International Tax Adjustment.