Documents submitted related to the application of the combined taxation system on retained earnings of specific foreign corporations (Documents to be submitted by Koreans who have invested more than 10% in a foreign corporation with a special relationship) Form name Submission document format Additional tax applied ① Financial statements of specific foreign corporations ② Corporate tax return and attached documents of a specific foreign corporation ③ Statement of calculation of retained income of a specific foreign corporation (A) Appendix No. 30 (A) Target ④ Statement of calculation of retained income of a specific foreign corporation (B) Appendix No. 30 (B) Target ⑤ Statement of combined taxation of retained income of a specific foreign corporation (A) Appendix No. 31 (A) §27 of the National Defense Act Applicable to Even if excluded Must submit ⑥ Statement of combined taxation of retained income of a specific foreign corporation (B) Appendix No. 31 (B) ⑦ Statement of combined taxation of retained income of a specific foreign corporation (C) Appendix No. 31 (C) ⑧ Statement of determination of scope of combined taxation on retained earnings of a specific foreign corporation (A) Appendix No. 32 (A) ⑨ Statement of determination of scope of combined taxation on retained earnings of a specific foreign corporation (B) Appendix No. 32 (B) ⑩ Overseas investment statement Annex No. 33 ※ For information on how to fill out the form, refer to the National Tax Service website (www.nts.go.kr) ⦁ National Tax Service website > ‘National tax law information’ at the top > Asterisk ･ Format > Legal form > International tax