(Back) ※ If there is no foreign shareholder who has borrowed money from a domestic corporation (including a foreign shareholder who has guaranteed payment for the amount borrowed by a domestic corporation from a third party), this statement will not be prepared. ※ If a domestic corporation operates both financial and non-financial industries, and the investment or borrowings of the domestic corporation are not classified by industry, Article 50 of the Enforcement Decree of the International Tax Adjustment Act distributes investment or borrowings that are not classified by industry to financial and non-financial industries. In this case, a proof document (separate income statement for distribution based on operating profit, and individual loss statement for distribution based on individual loss by industry and account) must be attached. 1. In ①, the total amount of ⑦ in the statement of adjustment (C) [attached Form 24 (C)] for interest paid to foreign controlling shareholders is divided into financial and non- inancial industries. 2. The term "special related person" of a foreign controlling shareholder in ① refers to a person who has a relationship between a foreign controlling shareholder and Article 2, Subparagraph 20 (a) or (b) of the Framework Act on National Taxes. 3. In ②, the total amount of ⑫ in [attached Form 24 (C)] is divided into financial and non-financial industries. 4. ③ is written by dividing the total amount of ⑯ in [attached Form 24 (C)] into financial and non-financial industries. 5. In ④, the total amount of ⑳ in [attached Form 24 (C)] is divided into financial and non-financial industries. 6. The ⑧ shall write "2" for industries other than the financial industry, "6" for the financial industry, and if there is a comparable multiple pursuant to Article 51 (1) 2 of the Enforcement Decree of the International Tax Adjustment Act, the comparable multiple shall be written 7. If the calculation result of the ⑨ is negative (-), write "0", and in this case, do not write the "2. Calculation of deductible amount". 8. ⑩, ⑪, and ⑫ shall be calculated in the order of borrowings written in the "1. Calculation of Borrowing Equity" column in attached Form 24 (C), except for the portion of the last borrowings when the accumulated number of ⑪ is greater than the excess opponent. 9. The number of days of the year of ⑫ shall be "365", but in the case of leap year, it shall be "366". 10. When calculating the total amount of ⑫, the borrowings that meet the usual borrowing scale and conditions under Article 22 (4) of the International Tax Adjustment Act shall not be added. In this case, you must attach a separate document proving that the borrowings meet the usual borrowing size and conditions. 210mm×297mm[white paper 80g/㎡ or coated paper 80g/㎡]