■Enforcement Rules of the International Tax Adjustment Act [attached Form 24 (A)] business year. . . ∼ . . . Statement of adjustment of interest, etc. paid to foreign controlling shareholders (A) Corporate name 1. Calculation of excess borrowings(積數) financial business non-financial business ① The equivalent of the amount borrowed from foreign controlling shareholders (including the amount borrowed from related persons of foreign controlling shareholders and the amount borrowed from a third party as payment guarantees of foreign controlling shareholders) ② Equity capital adequacy of domestic corporations (foreign corporations and domestic establishments) Paid-in capital ③ Total paid-in capital adequacy of domestic corporations ④ capital adequacy paid by foreign controlling shareholders ⑤ paid-in capital ratio (④ ÷ ③) ⑥ A larger amount between ② and ③ ⑦ Equity of foreign controlling shareholders' investment in domestic corporations (⑤ × ⑥) ⑧ Multiplier by industry ⑨ an excess opponent [(① - (⑦ × ⑧)] 2. Calculation of deductible amount ⑩ interest rate on borrowings ⑪ Day count loan ⑫ deductible amount (⑩ × ⑪ ÷ the number of days of the year) Total 210mm×297mm[white paper 80g/㎡ or coated paper 80g/㎡]