(Back)

How to Create

※ If the foreign controlling shareholder is the head office or overseas branch of a foreign corporation's domestic

workplace, there are not a few ⑥s to ⑧s.

1. ⑨: Among the relationships in Article 2, Subparagraph 20 (a) and (b) of the Framework Act on National Taxes,

write the code for the relevant relationship as follows.

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| relationship with a native to Korea | Creation code |
| blood relatives within six cousins | ①-1 |
| a relative within four cousins | ①-2 |
| Spouse (including those in a de facto marriage) | ①-3 |
| A person adopted by another person as a biological child and his/her spouse or direct descendant | ①-4 |
| executives and other employees | ②-1 |
| A person who makes a living on the money or other property of a Korean citizen | ②-2 |
| Relatives who share a living with an executive, other employers, and a person who makes a living with money or other property of a Korean | ②-3 |

1. ⑫: Written only if the relevant person in the country is a business operator.

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