(back) 1. The "1. Calculation of day count Borrowing Equity" column shall be prepared in the order of the highest interest rates in ③, but if there are more than one borrowings with the same interest rate, prepare the borrowings later than the date in ④, and write the amount divided into financial and non-financial businesses in the ⑦ pursuant to Article 50 of the Enforcement Decree of the International Tax Adjustment Act. 2. In the case of domestic branches of foreign banks, when preparing the "1. Calculation of day count Borrowing Amounts", foreign currency borrowings from foreign controlling shareholders at the request of the government, foreign currency borrowings from third parties at the request of the government, foreign currency borrowings from foreign controlling shareholders at the request of the government, and loans used for foreign currency loans between foreign and foreign exchange banks shall be prepared in the order of high interest rates. The total amount of ⑦ shall be the difference between ⑯ and ⑱ in attached Form 24. 3. ① writes down the corporate name of the foreign controlling shareholder who lent the loan, the related person of the foreign controlling shareholder, or the third party who lent the loan based on the payment guarantee of the foreign controlling shareholder. 4. ② write "1" if the borrower is a foreign controlling shareholder, "2" if it is a related party of the foreign controlling shareholder, and "3" if it is a third party based on payment guarantee of the foreign controlling shareholder. 5. ③ writes down the interest rate that applies to the borrowings. 6. ④ writes down the date of the original borrowing of the borrowings. 7. ⑤ describes the number of days in which the borrowings were actually borrowed. In this case, the number of days of borrowing carried forward from the previous business year is calculated as borrowing on the business year commencement date. 8. The ⑥ shall write down the amount of the borrowings, but if some of the original borrowings are repaid and the amount changes, they shall be prepared separately. 9. In accordance with Article 47 (1) of the Enforcement Decree of the International Tax Adjustment Act, ⑨ and ⑩ write down the total assets and liabilities in the statement of financial position as of the end of the relevant business year, and ⑧ write "0" if the amount is negative (-). 10. As of the end of the relevant business year, the ⑭ shall write down the paid-in capital (the capital plus the excess amount of stock issuance and gains on capital gains, minus the stock discount issuance loan and loss on capital gains). However, in the case of a domestic business establishment of a foreign corporation, the same amount as the ⑩ is written. 11. The ⑱ shall write down the paid-in capital of the foreign controlling shareholder in the statement of financial position as of the end of the relevant business year. However, in the case of a domestic business establishment of a foreign corporation, the same amount as the ⑩ is written. 12.In the ⑬, ⑰, and ㉑, it is written as "Yes" in the financial industry and "No" in the case of not 210mm×297mm[white paper 80g/㎡ or coated paper 80g/㎡]