Enforcement Rules of the International Tax Adjustment Act [attached Form 24 (c)] (front) Business year . . . ~ . . . Adjustment statement for interest, etc. paid to foreign controlling shareholders (C) Corporate name 1. calculation of borrowings ① ① Name of foreign controlling shareholder, etc. (corporate name) ② Relationship ③an interest rate ④the date, month, year ⑤ Number of days ⑥ Amount ⑦ Day count (⑤ × ⑥) Financial business Financial business Non-Financial business Non-Financial business Total Financial business Non-Financial business 2. Calculation of capital day count A. Calculation of equity capital day count ⑧ Total assets in the statement of financial position ⑨ Total liabilities in the statement of financial position ⑩ Equity Capital (⑧－⑨) ⑪ Number of business years ⑫Day count (⑩ × ⑪) ⑬ Financial business status Total Financial business Non-Financial business B. Calculation of the total paid-in capital of a domestic corporation C. Calculation of the paid-in capital adequacy of foreign controlling shareholders ⑭ Total paid-in capital in statement of financial position ⑮ Number of business years ⑯ Day count (⑭ × ⑮) ⑰ Financial business status ⑱ Capital paid by foreign controlling shareholders in the statement of financial position ⑲ Number of business years ⑳ Day count (⑱ × ⑲) ㉑ Financial business status Total Financial business Total Financial business Non-Financial business Non-Financial business 210mm×297mm[white paper 80g/㎡ or coated paper 80g/㎡]