 Enforcement Rules of the International Tax Adjustment Act [attached Form 24 (formal)] (Front) business year Y.M.D. ∼ Y.M.D. Adjustment statement for interest, etc. paid to foreign controlling shareholders (decision) Corporate name 1. Calculation of the total amount of borrowings from foreign controlling shareholders during the current period ① Y. M. D ② Number of days ③ Amount ④ Day count(② × ③) Total 2. Calculation of foreign currency borrowings from foreign controlling shareholders at the request of the government ⑤ Y. M. D ⑥ Number of days ⑦ Amount ⑧ Day count (⑥ × ⑦) Total 3. Foreign currency borrowings used for foreign currency loans between offshore finance and foreign exchange banks A. Where it is clear that the loan has been borrowed in foreign currency from the headquarters and branches of a foreign bank ⑨ Y. M. D ⑩ Number of days ⑪ Amount ⑫ Day count (⑩ × ⑪) Total B. Where it is not clear that a loan has been borrowed in foreign currency from the headquarters and branches of a foreign bank ⑬ Y. M. D ⑭ Number of days ⑮ Amount ⑯ Day count (⑭ × ⑮) Total ⑰ source ratio of funds Total balance of daily and monthly borrowings from foreign bank headquarters and branches / Total balance of loans by day and month ⑱ Calculation of borrowings deemed to have been borrowed from foreign bank headquarters and branches among borrowings used for foreign currency loans between offshore finance and foreign exchange banks (⑯ × ⑰) 210mm×297mm[white paper 80g/㎡ or coated paper 80g/㎡]