Amount of foreign controlling shareholders' investment in domestic corporations =Ax A：The amount calculated by subtracting the sum of liabilities (including provisions and excluding unpaid corporate taxes) from the total assets on the statement of financial position as of the end date of the relevant business year, and the paid-in capital as of the end date of the relevant business year {capital + (excess of stock issuance par value and capital loss gain) )-(Stock discount issuance advance and capital loss loss)}, which is the larger amount B：Capital paid in by foreign controlling shareholders as of the end date of the business year C：Total paid-in capital of domestic corporations as of the end date of the fiscal year ※ A foreign shareholder who directly or indirectly owns more than 50/100 of the voting stocks of a domestic corporation whose borrowings are added to foreign controlling shareholders pursuant to Article 46 (3) of the National Statute, and where such foreign shareholder owns 100/100 of the voting stocks. If all foreign corporations that directly or indirectly own 50 or more shares are included, the ratio of the capital paid in by foreign shareholders (B÷C) is regarded as the ratio of the capital paid in by foreign shareholders and foreign corporations (National Ordinance §47①(2))