■ Enforcement Rules of the International Tax Adjustment Act (attached Form 25)

Business Year . . . ~ . . . Statement of withholding tax adjustment for foreign controlling shareholders Corporate name 1. Current status of interest and withholding paid to foreign controlling shareholders ① Name ② Principal amount ③ a borrowing period of borrowing ④ the current period Current withholding of accrued interest ⑤ payment date ⑥ the amount of money ⑦ the tax rate ⑧ withholding tax Subtotal 2. Contents of adjustment of the amount of tax deducted from interest paid to foreign controlling shareholders for the current period ⑨ Name ⑩ deductible amount of palm ⑪ dividend tax rate ⑫ the interest rate ⑬ Tax rate difference (⑪ - ⑫) ⑭ Adjusted tax amount (⑩ × ⑬) Subtotal 1. ① writes down the name of the foreign controlling shareholder who lent the loan. 2. ④ is the interest attributable to the current period, and the amount included in the deductible is written. 3. ⑤ Write down the date on which the accrued interest was actually paid, and write "unpaid" if the interest has not been paid as of the end of the current period. 4. The ⑧ shall write down the withholding tax excluding the additional tax. 5. ※ If the ⑭ adjustment tax is positive (+), the amount must be paid to the head of the tax office having jurisdiction over the place of tax payment by the 10th of the month following the month in which the reporting deadline under Article 60 (1) of the Corporate Tax Act falls, and if the adjusted tax amount is negative (-), the head of the tax office having jurisdiction over the place of tax payment can apply for a refund. 210mm×297mm[white paper 80g/㎡ or coated paper 80g/㎡]