(Back) ※ If a domestic corporation does not borrow any amount from an overseas specially related party, this statement is not prepared. 1. ①: Refers to the income amount for each fiscal year before applying Article 28 of the Corporate Tax Act and Articles 6, 7, 22, 23 and 25 of the International Tax Adjustment Act. 2. ③, ⑦: Enter the total amount of ⑭ in [Attachment Form No. 26 (b)]. 3. If the calculation result in ④ is a negative number (-), write “0”. 4. ⑤: Enter the total amount in ⑧ in [Attachment Form No. 26 (b)]. 5. ⑥: Enter the total amount in ⑬ in [Attachment Form No. 26 (b)]. 6. If the calculation result in ⑦ is a negative number (-), write “0”. In this case, ⑧ and below are not written. 7. ⑨: Enter the total amount in ⑫ in [Attachment Form No. 24 (A)]. 8. ⑩: Enter the larger amount between ⑧ and ⑨, but if ⑨ is greater than or equal to ⑧, do not enter ⑪ or less. 9. ⑪ ~ ⑮ shall be calculated in the order of borrowings entered in [Attachment No. 26 Form (b)], until the cumulative total of ⑮ reaches ⑧, and among the last borrowings when the cumulative total of ⑮ becomes greater than ⑧ Exclude parts that exceed ⑧. 10. ⑮ The number of days in the year shall be “365”, but in case of a leap year, it shall be “366”. 210㎜×297㎜[white paper 80g/㎡]