 Enforcement Rules of the International Tax Adjustment Act [attached Form 26 (A)] (Front) Business Year . . . ∼ . . . Statement of adjustment for net interest expenses paid to related persons abroad (A) Corporate name 1. Calculation of adjusted income amount ① Income amount for the relevant tax year ② Depreciation expenses calculated as deductible expenses in accordance with Article 23 of the Corporate Tax Act ③ Net interest expenses paid to overseas related parties ④ Adjusted income amount (① +② +③ ) 2. Calculation of net interest expense ⑤ Interest paid to overseas specially related persons ⑥ Interest received from overseas specially related persons ⑦ Net interest expenses paid to overseas related parties (=③) 3. Calculation of excessive interest expense compared to adjusted income amount ⑧ Excessive interest expenses compared to adjusted income amount (⑦-④×30%) Amount not included in deductible expenses pursuant to Article 22 of the International Tax Adjustment Act The larger of ⑩, ⑧, ⑨ 4. Comparison with the amount excluded from deductible expenses under Article 22 of the Act on Adjustment of International Taxes 5. Calculation of amount not included in deductible expenses ⑪ Foreign specially related corporation name (trade name) ⑫ Borrowing interest rate ⑬ Borrowing date ⑭ Borrowing amount ⑮ Amount not included as deductible (⑫×⑭÷number of days in the year) Total 210㎜×297㎜[white paper 80g/㎡]