<Year of commencement> [{(Profits of the beneficiary corporation arising from business opportunities provided in the first fiscal year × Stock holding ratio of controlling shareholders, etc.) - Equivalent amount of corporate tax paid for the starting business year} ÷ Number of months in the year of commencement × 12] × 3 \* Dividend income × Gifted profit in the opening business year ÷ (Distributable profits pursuant to §86-2① of the Enforcement Decree of the Corporate Tax Act at the end of the beneficiary corporation's fiscal year × Stockholding ratio of controlling shareholders, etc. to beneficiary corporations)