Enforcement Regulations of the Corporate Tax Act [Attachment No. 54] <Amendment March 16, 2021> Fiscal year Statement of transfer of shares/equity shares 1. Personal information of stock issuing corporation/investment target corporation ① Corporate name ② Business registration number ③ the name of the representative 2. the classification of shares/equity shares Types of shares/shareholdings Classification code Article 94 (1) 4 B of the Income Tax Act (Granting the Right to Use Specific Facilities) Article 94(1)4(C) of the Income Tax Act (holding/transferring more than 50% of real estate, etc.) Article 94 (1) 4 D of the Income Tax Act (more than 80% of golf courses, real estate, etc.) Article 94 (1) 3 A of the Income Tax Act (Sovereign Stock Listed Corporation and KOSDAQ Listed Corporation) Article 94 (1) 3 B of the Income Tax Act (unlisted corporation) small and medium-sized General 3. Details of the transfer of shares and equity shares stock transferor Transfer details of shares/investment shares ④ Serial number ⑤ Name (corporate name) ⑥ Resident registration number (business registration number) ⑦ Country code of residence ⑧ the date of transfer ⑨ Acquisition date ⑩ Number of shares (shareholding)