(Page 3 of 3) How to write This form is for the acquisition, holding, investment management (lease) of real estate or rights related thereto (hereinafter referred to as 'overseas real estate, etc.') located in a foreign country during capital transactions under Article 3, Paragraph 1, Item 19 of the Foreign Exchange Transactions Act, during the relevant taxation period. (included) and disposed residents and domestic corporations prepare and submit separate sheets for each relevant item. If the acquisition or disposal value of each item, such as overseas real estate, is less than KRW 200 million, it is excluded from submission as follows. ※ Overseas real estate acquisition, possession, investment management (lease) and disposal statements are to be submitted. Acquisition price Obligation to submit data Upon acquisition When holding Investment management (lease) Upon disposal Less than 200 million won More than 200 million won Less than 200 million won X X X X O (Disposal Specification) More than 200 million won O (Acquisition Specification) O [Holding specifications] O [Investment management (lease) specifications] O (Disposal Specification) O (Disposal Specification) 1. ⑥, ⑦, ㉒, ㉓, ㉖, ㉗, ㊳, ㊴: Real estate location must be written in Korean or English. 2. ⑬: Enter the total size of the acquired real estate (unit of area is unified as ㎡), and in the case of joint acquirers, also write down the total size of the acquired real estate. \* 1 pyeong = 3.3058㎡, 1ft2 = 0.092903㎡, 1a = 100㎡ 3. ⑭: In the case of a joint acquirer, enter the submitter’s ownership share ratio. 4. ⑮, ⑯, ⑰: Enter the amount based on the local currency, write the currency unit in ( ), and enter the won conversion amount by converting it to the standard exchange rate or arbitrage rate at the time of acquisition. ※ Even in the case of joint acquisition, the total acquisition amount (domestic remittance + local procurement amount) is written as the total amount. 5. ⑱~㉑: In case of joint acquisition, enter the personal information and shares of each acquirer. 6. ㉛: If the lease continues in the year following acquisition, enter the start date of the relevant fiscal year. 7. ㉜: If the rental continues until the end of the relevant tax year, enter the end date of the relevant fiscal year. 8. ㉝~㉟: The total of deposit, monthly rent, and annual monthly rent is converted to the local currency at the ‘standard exchange rate or fiscal exchange rate when obtaining the import amount’ and entered in won units. However, in the case of joint acquirers, enter the amount equivalent to the submitter's ownership share (⑭). 9. ㊱: Rental income related to overseas real estate investment management (lease) is aggregated in Korea if you are a resident (an individual with an address in Korea or a residence for more than 183 days) under Article 1-2 (1) of the Income Tax Act. You must report and pay income tax. 10. ㊼: Capital gains related to the disposal of overseas real estate are subject to capital gains tax in Korea if you are a resident (a resident who has had an address or residence in Korea for more than 5 years until the date of transfer of overseas real estate) under Article 118-2 of the Income Tax Act. You must report and pay by. 11. Attached documents: Real estate sales contracts, certified copies of registers, etc. must be submitted for the first time after acquisition or at the time of disposal. If there is no change in ownership, they do not need to be submitted again thereafter. 210mm×297mm [white paper 80g/㎡ or heavy paper 80g/㎡]