(behind) How to write 1. Regardless of whether or not a profit-making business is being carried out, this information should be written about branches and liaison offices that are in operation as of the end date of the business year at the head office or closed (withdrawn) during the business year. 2. ⑩ Overseas sales office name and ⑬ Overseas sales office location should be written in English, not as an abbreviation, but as the full name. 3. ⑪ The Overseas Local Company Identification Number must be the “Overseas Local Company Identification Number” (9 digits) assigned by the head of the tax office with jurisdiction over the tax payment place of the domestic head office. If there is no overseas local company identification number, submit the Overseas Direct Investment Report to the competent tax office (Corporate Tax Division). If you request a unique number by attaching (including attached documents), you can receive it immediately. ⑭ For the local taxpayer number, enter the taxpayer identification number of the overseas business office assigned by the tax authority of the local investment country for taxation purposes. 4. For balance sheet items, the exchange rate applied is the sales base rate or the arbitrated sales base rate as of the end date of the business year of the head office. For income statement items, the exchange rate is the average exchange rate of the head office business year. ⑳ Enter the applicable exchange rate. (Example: In case of US dollars, write it as 930.00/USD) 5. ⑯ The form of establishment is “1. Branch” and “2. Place a √ in [ ] of the applicable item among “Office”. In this case, even though the overseas sales office corresponds to a branch, if the office is marked with a √ mark, ｢2. Please note that you cannot write down the “overseas branch management status”. 6. ⑱ Enter the number of employees dispatched to the head office and the number of locally hired employees, and enter the number of employees dispatched from the domestic head office separately in ( ). 7. ｢2. “Overseas Business Site Management Status” is entered only in the case of “1. Branch” among the establishment types in ⑯. 8. Head office support expenses indicate the total amount of expenses supported from the head office to overseas sales offices during the relevant fiscal year, regardless of the name of the support item. 9. ㉒ The amount recovered is the amount recovered (paid) domestically after closing the overseas business office. 10. If you only report overseas direct investment and do not actually establish an overseas branch or liaison office, enter the original overseas direct investment report date in ㉑ Closing Date. 11. If there is more than one overseas business office to be submitted, the submitter's signature and seal must be placed only on the first page.