(behind) How to write ※ This form is subject to submission by all domestic corporations that have made overseas direct investment pursuant to Article 3, Paragraph 1, Subparagraph 18 (a) of the Foreign Exchange Transactions Act (all co-investors are also subject to submission). Prepare relevant items for overseas local corporations (including offshore financial companies) that are in operation as of the end date of the domestic corporation's fiscal year or that were liquidated (closed) during the fiscal year. 1. The relevant column of 'I. Overseas local corporation statement submission status (total)' shall be divided into cases of special relationships and other cases according to Article 2 (1) 8 of the International Tax Adjustment Act, and shall be added together. . 2. ‘1. According to the classification of ‘Basic information of overseas local corporation’, enter ‘Name of shareholder of ⑳ overseas local corporation’ and ‘Name of ㉗ subsidiary’ as follows. Division ⑳ Name of shareholder of overseas local corporation ㉗ Subsidiary name "The domestic parent corporation's To “subsidiaries” If marked (1) Write down the domestic parent corporation first. (2) The total number of issued stocks or invested shares of overseas local corporations There are only a small number of domestic and foreign shareholders owning more than 10%. (3) The rest is adjusted to “minority shareholder subtotal” Enter the name of the subsidiary (subsidiary company of the domestic parent corporation) directly owned by the overseas local corporation at least 10%.s "The domestic parent corporation's “Son company or below” If marked (1) Write down the subsidiaries of the domestic parent corporation first. (2) The total number of issued stocks or investment shares of the relevant overseas local corporation There are only a small number of domestic and foreign shareholders owning more than 10%. (3) The rest is written as “minority shareholders’ subtotal.” Enter the names of subsidiaries (greater-grandchildren of the domestic parent corporation or lower) directly owned by the overseas local corporation at least 10%. 3. ⑪ The overseas local corporation name and ⑯ overseas local corporation location should be written in English as the full name rather than an abbreviation. 4. ⑫ The overseas local company identification number must be the “Overseas local company identification number” (9 digits) assigned by the head of the competent tax office of the domestic parent corporation for investments pursuant to Article 3 (1) 18 (a) of the Foreign Exchange Transactions Act. If you do not have an overseas local company identification number, you can receive one immediately by attaching an overseas direct investment report (including attached documents) to the competent tax office (Corporate Tax Division) and requesting a identification number. 5. ⑭ Enter the investment date as the date of actual acquisition of foreign currency securities or actual investment (remittance) date after reporting foreign direct investment pursuant to Article 9-5 of the Foreign Exchange Transaction Regulations prescribed by the Minister of Strategy and Finance. If the exact investment date is not known, enter the date. Enter the first day of the year (e.g. 2012.01.01.). 6. ⑮ Enter the local tax identification number of the local corporation assigned for taxation purposes by the tax authorities of the country where the overseas local corporation is located. 7. ⑰ The industry is classified according to the National Tax Service's standard expense ratio (simple expense ratio), and the industry code is the standard expense ratio code (6 digits). (Refer to the National Tax Service Internet website → Inquiry/Calculation → Standard Expense Rate/Standard Income Rate) 8. ⑱ Enter the number of employees by adding the number of employees dispatched by the parent corporation and the number of locally recruited employees, and enter the number of employees dispatched by the parent corporation separately in ( ). 9. For ㉑ investment amount and ㉕ loan amount, enter the investment amount and loan amount as of the end date of the business year of the overseas local corporation or the day before the liquidation (share transfer) date of the local corporation. However, ㉑ the investment amount is calculated by applying the trading base rate at the time of investment (including increased investment) or the fixed trading base rate and does not reflect subsequent foreign exchange gains. 10. ㉓･㉜ Enter the shareholding ratio to 1 decimal place (example: 15.3). 11. For ㉔ Dividend income and ㉖ Loan income interest, enter the parent company dividends and accrued interest determined during the local corporation's fiscal year with respect to ㉑ investment amount and ㉕ loan amount. 12. ｢Loan Investment Specification｣ is entered only when the parent company lends money to an overseas local corporation pursuant to Article 8 (1) 4 of the Enforcement Decree of the Foreign Exchange Transactions Act with a repayment period of 1 year or more. However, there are quite a few shareholders of local corporations other than the parent corporation. 13. In case of liquidation (transfer of shares) of a local corporation: ㉟ Enter the reasons such as liquidation, transfer of shares, local corporation closure, investment closure, merger, loan recovery (in case of loan investment) in the liquidation type, and ㊱ In the recovery amount, enter the reasons such as domestic Write down the amount recovered. 14. If you only reported foreign direct investment but did not actually execute the investment, enter the original investment report date in ㉞ Liquidation (Stake Transfer) Date, and ㉟ Enter “Investment Not Executed” in Liquidation Type. 15. ㊲ Regarding reporting to the main bank, please indicate whether the liquidation-related report has been reported to the foreign exchange bank in accordance with Article 9-6 of the Foreign Exchange Transaction Regulations. 16. If there is more than one overseas local corporation to be submitted, the submitter's signature and seal must be placed only on the first page.