■ Enforcement Regulation of the Personal Income Tax Law [Form No. 29-12]

Application for Entitlement to Reduced Tax Rate on Domestic Source Income(for Non-resident Individual)

* Please check the appropriate [].					(Front)
Filing No.			Filing Date		
1. Applicant Information					
① Name of Individual (Last Name)	(First Name)		(Middle Name)		
② Address	· · · · · ·				
(Address in Residence Country)	0-2-14	(Korean don			
③ Taxpayer Identification No.	④ Date of Birth	⑤ Country of Residen	ce 6 Cou	intry Code	
7 Telephone Number (Residence Country)		(Korea)			
Number of Days in Korea None	(Recent 1 Year) _	Days	(Recent 2 Years)	Days	
2. Claim of Tax Treaty Provisions					
Tax Treaty between Korea and	: Article Paragr Article Paragr Article Paragr	aph Subparagraph_	Type of Incor	ne Tax R	ate %
3. Determination of Non-resident In	dividual				
	Item			Yes	No
(a) Do you maintain an address in Ko	orea?				
(b) Have you continuously resided in	Korea for one year or longer?				
(c) Have you stayed in Korea at least	t 365 days in aggregate during t	he recent two years?			
(d) Has any of your family (i.e., spou	ise, children, etc.) continuously	resided in Korea for one	e year or longer?		
(e) Do you have a job requiring you	to reside in Korea for one year	or longer?			
(f) Are you a Korean government of					
(g) Are you an employee as a Korea a Korean company?	n national seconded to an overs	seas branch, business off	ice or subsidiary of		
(h) If you are a national or permanen					
The Applicant hereby confirm that w ("PITL") and Article 207-8 of the Enbelow, that there is no false statement authorized to sign this Application on 1) The Applicant is aware that if an this Application may be less than the 2) If the Applicant's status is going to a non-resident individual as above, an annual income tax return together was a state of the confirmation of the confirm	in the contents of this Applicate behalf of the beneficial owner) by of the contents of this Application of withholding tax that so change from a non-resident in the Applicant will immediately	ED-PITL"), the Application, and that the Application, and that the Application all the domestic sourcation is different from the shall be withheld in accondividual to a resident in a notify such change to we	nt is clearly aware cant is the beneficia ce income to which rue facts, the amount ordance with the released on the whom which this ap	of the following l owner (or attor this Application and of withholding evant laws. The criteria of det application is filed	s provided ney-in-fact relates. g tax under ermination
	Γ	ate			
	A	pplicant		(Signature or S	leal)
To:					
Attachment Certificate of	Facts Regarding Immigration R	ecords (if there is any da	y of stay in Korea)	Handlii No	
Attorney-in-Fact ① Type [] Tax Administ [] Other [] Address or Local [] Addr	rator Corporation	f Individual or ②	Taxpayer ID No. (R	esident Registrat	tion No.)
* I hereby consent for above financia		igration records kept to t	he Ministry of Justi	ce. (Signature or S	leal)

- ** The filing date is the date on which the withholding agent files this Application as received from the beneficial owner and the filing number is the serial number assigned to such filing
- 1. This Application shall be submitted by a non-resident individual who wishes to apply a reduced tax rate under the relevant tax treaty applicable to his/her Korean source income, and this form shall not be submitted by a non-resident individual who is exempt from Korean withholding tax pursuant to the relevant tax treaty.
 - In the case where the Applicant receives additional Korean source income after the submission of this Application whereby a reduced tax rate under the relevant tax treaty was applied to the previous Korean source income, the Applicant is required to prepare and file a new application if there is any change in his/her country of residence, address, Korean domicile and telephone number, etc. or if three years have elapsed since the submission of this Application.
- 2. Item ①. A foreigner should enter his/her full English name as shown in his/her passport.
- 3. Item ②. Enter the address (applicant's address in resident country) in English in the following order: street number, street name, city, state, postal code and country. Do not enter a PO Box. Enter the (Korean domicile) in Korean.

4. Item ③ Taxpayer Identification No. Refer to the below table.

	Classification	Identification Number
(1)	Principle	Resident Registration Number or Taxpayer ID No. issued by Korean tax authority
(2)	In the absence of (1)	[For individual] Registration number under the Report of Domestic Residence (for a Korean national residing overseas or a Korean with foreign nationality), foreigner registration number under the Foreign Registration Card (for a foreigner) or passport number in the absence of the former two
(3)	In the absence of (1) and (2)	Investment registration number from the certificate of investment registration or Taxpayer Identification Number in the country of residence

- 5. Items ⑤ and ⑥. Enter the country abbreviation and code from ISO Country Codes set by the International Organization for Standardization (ISO).
- 6. Item ② Enter current telephone number including the country code and area code, if any.
- 7. Item ⑧. Enter the number of days in which the Applicant had resided in Korea, beginning from the date following the arrival date through the departure date. If an individual who had resided in Korea left Korea and re-entered, such period outside of Korea shall be counted as number of days in which the Applicant had resided in Korea if the purpose of such departure is deemed as clearly temporary based on the resident location of a family who shares household with the individual, location of properties owned by the individual, etc. For a non-resident individual who has never been to Korea before, check "none" and submission of Certificate of Facts Regarding Immigration Records is not required.
- 8. Item ③. Enter the tax treaty and relevant provisions therein to be applied, type of relevant Korean source income and reduced tax rate. If the reduced tax rate under the tax treaty does not include local income surtax, enter a tax rate reflecting the tax rate under Article 89(1) of the Local Tax Law.
- 9. If the Applicant answers "Yes" to any one of the Items (a) through (g) under Section 3. Determination of Non-resident Individual, the Applicant shall be treated as a resident unless there is a special reason to be treated as otherwise. Whether or not the Applicant is a foreign national or permanent resident of a foreign country shall not be considered in determining the individual's resident or non-resident status. However, a foreign diplomat in Korea along with his/her family (excluding Korean nationals) residing in Korea and a US military member or civilian worker in the military under Article 1 of the Status of Forces Agreement between the U.S. and Korea and his/her family shall be treated as a non-resident individual regardless of whether the above criteria of determination of a non-resident individual are satisfied.
- 10. Certificate of Facts Regarding Immigration Records, which is used to confirm the number of days of stay in Korea, should certify the information for the period for at least 2 years on a retroactive basis from the date of submission of this Application.
- 11. Items ① through ③ should be completed when an attorney-in-fact submits this Application on behalf of the Applicant. An attorney-in-fact other than a tax administrator under Article 82 of the National Tax Basic Law is required to submit the Power of Attorney together with a Korean translation.
- 12. The withholding agent or overseas investment vehicle who received this Application (including any attachments thereto) is required to maintain it for five years starting from the day following the withholding tax payment due date under Article 156(1) of the PITL and submit it upon request to the Chief of the district tax office having jurisdiction over the tax payment place of the withholding agent.

■ Enforcement Regulation of the Personal Income Tax Law [Form No. 29-13]

Report of Overseas Investment Vehicle

※ Please check the appropriate []. (Front)									
Filing No.	Filing No. Filing Date								
1. For Overseas	Public Co	llective Investm	ent Vehicle	("OI	PCIV")				
1. For Overseas Public Collective Investment Vehicle ("OPCIV") ** If any one of the following three requirements is not satisfied, skip Section 1 and complete Section 2. Overseas Investment Vehicle other than OPCIV.									
The OPC	IV is an oversea	as investment vehicle s d or approved in a tax	imilar to a collect	ive inv	1				
The secu counted a	rities of OPCIV as one investor in	are not issued by priva n this regard) as at the	ite placement and	the O					
establish	<i>'</i>		1 1:					c.	
1-1. General Informati		erseas investment vehic	ele subject to any	tax tre	aty provisions ti	hat deny t	ax treaty bene	fits.	
① Name:	on of the OPCI	2 Name of Represe	ntative:	(3) D	ate of Establish	ment:	1 Telepho	ne Number:	
5 Address:		2 Ivanie of Represe	mative.	© D	ate of Establish	ment.	4 Telepho	nic rumber.	
© Country of Registration/Appro	oval:	⑦ Country Code:			Statutory Gro stration/Approv			cial Supervison/Approval:	ory Authority for
① Type of Entity:	ion [] i	Frust [] Partners	hip [] Othe	er ()		
1-2. Status of Total Inv	vestment Amour	nt, etc. By Country		-					
		Total Investmen	t Amount / Ratio				15 Ta	x Rate To Be	Applied (%)
① Country, etc.		② Amount (Unit:)	®Ratio (%	o)	Number of Beneficial Owners		Type of Income	Type of Income	Type of Income
16 Total			100%						
The Reporter hereby Article 207-8(3) of th Decree of the Corpora that if any of the con withholding tax that sl	e Enforcement late Income Tax latents of this Re	Decree of the Personal Law ("ED-CITL") and eport is different from	Income Tax Lav that all informati true facts, the a	v ("EI ion pro	O-PITL") and early ovided above is of withholding	ach subpa true with	aragraph of An out any false s ler this Report	ticle 138-7(3) statement. Th	of the Enforcement the Reporter is aware
Attachment	vehicle, and pro	rhich verifies registrat spectus erseas Investment Vehi						authority as co	ollective investment
2. Overseas Inv	estment Ve	hicle other than	OPCIV						
1 Name:	estiment ve	® Name of Repres		① I	Date of Establish	hment:	20 Teleph	one Number:	
② Address:							"		
22 Country of Establi	shment:				② Country Co	ode:			
② Type of Entity: [] Corpo	ration [] Trust [] Partne	ership []O	ther ()		
The Reporter hereby confirm that it has completed this Report of Overseas Investment Vehicle and the attached Schedule of Beneficial Owners pursuant to Article 156-6 of the PITL, Article 98-6 of the CITL, Article 207-8 of the PITL-ED and Article 138-7 of the CITL-ED based on Application(s) for Entitlement to Reduced Tax Rate on Domestic Source Income received from the beneficial owner(s) and/or Report(s) of Overseas Investment Vehicle received from other overseas investment vehicle(s), and that the information provided above is true without any false statement. The Reporter is aware that if any of the contents of this Report is different from true facts, the amount of withholding tax under this Report may be less than the amount of withholding tax that shall be withheld in accordance with the relevant laws. Date:									
Name: (Signature or Seal) To:									
Attachment	Schedule of B	eneficial Owners, and	Report of Overse	as Inv	estment Vehicle	received	from other ov	erseas investme	ent vehicle (if any)
Attorney-in-Fact	(25) Type: [] Tax Ad [] Others	lministrator	(26) Name of In Corporation		al or	(27) Tax	xpayer ID No.	(Resident Reg	istration No.):
(28) Address or Location:									

- * The filing date is the date on which the withholding agent (or overseas investment vehicle) files this Report as received from another relevant overseas investment vehicle and the filing number is the serial number assigned to such filing.
- 1. This Report shall be prepared and submitted by an overseas investment vehicle if a Korean source income is paid through such overseas investment vehicle. In this regard, if the beneficial owners include both non-resident individuals and foreign corporations, this Report shall be prepared on a combined basis and not for each group separately. In the case where additional Korean source income is received after the submission of this Report, a new Report shall be prepared and submitted in any one of the following cases:
 - i) If an overseas investment vehicle changes its name, address, country of residence, entity type, telephone number or tax rate to be applied, etc.;
 - ii) If an overseas investment vehicle, which was initially reported as an overseas public collective investment vehicle, has lost such status as a result of not satisfying the relevant requirements such as regarding number of investors; or
 - iii) If three years have elapsed since the submission of this Report.
- 2. Items ① and ②. Enter the full English name of the overseas investment vehicle or the initials of the overseas investment vehicle with its full name in parentheses.
- 3. Items ② and ③. If the representative is a foreigner; enter his/her full English name as shown in his/her passport.
- 4. Items ③ and ⑨. Enter the date of establishment of overseas investment vehicle in the following format: YYYY-MM-DD.
- 5. Items ④ and ②. Enter current telephone number including the country code and area code, if any.
- 6. Items ③ and ②). Enter the overseas investment vehicle's address in English in the following order: street number, street name, city, state, postal code and country. Please do not enter a PO Box.
- 7. Items ⑥, ⑦, ② and ③. Enter the country abbreviation and code from ISO Country Codes set by the International Organization for Standardization (ISO).
- 8. Item ®. Enter the relevant foreign statutory provisions in English which requires that the overseas public collective investment vehicle shall be registered with or approved by the financial supervisory authority of the tax treaty partner country.
- 9. Item ③. Enter the English name of the financial supervisory authority of the tax treaty partner country and has jurisdiction over the registration or approval thereof.
- 10. Items ① and ②. Check the applicable type of entity. Check "Partnership" if the investment vehicle is a corporation but is subject to partnership taxation in its country of residence under which its shareholders or investors are directly subject to tax liability. If the investment vehicle is not a corporation, fund or partnership, check "Other" and specify the type in parentheses.
- 11. Section 1-2. Enter the relevant information by classifying beneficial owners by each country of residence. If, however, it is considerably difficult to classify the beneficial owners by each country at the time of submitting this Report, the Section 1-2 can be prepared and submitted using the information as at the end of the preceding quarter from which this Report is submitted.
- 12. Item ①. Enter country abbreviations as determined by the ISO or 'ZZ' if the residence country of the beneficial owner is not identifiable. If the investor is other overseas investment vehicle, enter the name of such overseas investment vehicle as indicated in the Report of Overseas Investment Vehicle received from such overseas investment vehicle, instead of classifying the beneficial owners behind such overseas investment vehicle by each residence country, and enter "1" for the number of beneficial owners. Please prepare separate attachment if the space given in the form is insufficient for the number of countries of residence of beneficial owners.
- 13. Item ③ Enter the applicable reduced tax rate under the tax treaty between Korea and the country in which the beneficial owner resides. If the reduced tax rate under the tax treaty does not include local income surtax, enter a tax rate reflecting the tax rate under Article 89(1) of the Local Tax Law. However, if there is no tax treaty between Korea and the country in which the beneficial owner resides or the beneficial owner's residence country is unidentifiable, please enter a tax rate of Article 156(1) of the PITL or Article 98(1) of the CTL reflecting the tax rate under Article 89(1) of the Local Tax Law. If the investors include other overseas investment vehicle, enter the sum in the column of ③ Tax Rates or ④ Total on the Schedule of Beneficial Owners as attached to the Report of Overseas Investment Vehicle received from such overseas investment vehicle (in case of a public overseas collective investment vehicle, the sum of tax rates applicable to each type of income as recorded in the column of ⑤ Tax Rate To Be Applied on the Report of Overseas Investment Vehicle).
- 14. Item ⑥, Enter the sum of ② Total Investment Amount and ③ Number of Beneficial Owners. For the sum of ⑤ Tax Rate To Be Applied of each income type, please enter the sum of the applicable tax rates for each country multiplied by the investment ratio of each country (including, if the investors include other overseas investment vehicle, the tax rate applicable to the overseas investment vehicle multiplied by the investment ratio thereof). The sum in the column of ③ Investment Ratios shall always equal to 100%.
- 15. If the sum in the column of ③ Total Investment Ratios or ⑤ Tax Rate To Be Applied is an indefinite decimal, please indicate the ratio or tax rate as a percentage which is rounded up to the nearest ten thousandth place (e.g., XX.XXXX%).
- 16. Items ③ through ③ should be completed when an attorney-in-fact submits this Report on behalf of the overseas investment vehicle. An attorney-in-fact other than a tax administrator under Article 82 of the National Tax Basic Law is required to submit the Power of Attorney together with a Korean translation.
- 17. The withholding agent or overseas investment vehicle who received this Report (including any attachments thereto) is required to maintain it for five years starting from the day following the withholding tax payment due date under Article 156(1) of the PITL or Article 98(1) of the CTL and submit it upon request to the Chief of the district tax office having jurisdiction over the tax payment place of the withholding agent.

Schedule of Beneficial Owners (Type of Income_____)

(Front) (Unit: %) $\fine 5$ Country ® Tax ① Classification 6 Tax Rate 7 Investment $\ensuremath{\Im}$ Name of Residence Rate (6 × 7) To Be Applied Ratio

Total

100%

- 1. This Schedule shall be prepared and submitted by an overseas investment vehicle for each type of income and attached to the Report of Overseas Investment Vehicle, if a Korean source income is paid through such overseas investment vehicle. In this regard, if the beneficial owners include both non-resident individuals and foreign corporations, this Schedule shall be prepared on a combined basis and not for each group separately, and separate attachment may be prepared in same format if the space provided in the Form is insufficient for the number of beneficial owners of the overseas investment vehicle.
- 2. Item ①. Mark "V" if the investor is an overseas investment vehicle and mark "BO" if the investor is a beneficial owner. If the investors of the subject overseas investment vehicle include both overseas investment vehicles and beneficial owners, please list beneficial owners first and then overseas investment vehicles.
- 3. Item ②. Enter a serial number for each group of overseas investment vehicles and beneficial owners.
- 4. Item ③. Enter the full English name of the overseas investment vehicle or the initials of the overseas investment vehicle with its full name in parentheses.
- 5. Item ④. Enter the address in English in the following order: street number, street name, city, state, postal code and country. Please do not enter a PO Box.
- 6. Item ⑤. Enter country abbreviations as determined by the ISO or 'ZZ' if the residence country of the beneficial owner is not identifiable.
- 7. Item ⑥. Enter the applicable reduced tax rate under the tax treaty between Korea and the country in which the beneficial owner resides. If the reduced tax rate under the tax treaty does not include local income surtax, please enter a tax rate reflecting the tax rate under Article 89(1) of the Local Tax Law. However, if there is no tax treaty between Korea and the country in which the beneficial owner resides or the beneficial owner's residence country is unidentifiable, please enter a tax rate of Article 156(1) of the PITL or Article 98(1) of the CTL reflecting the tax rate under Article 89(1) of the Local Tax Law. If the investors include other overseas investment vehicle, enter the sum in the column of ⑧ Tax Rates or ⑨ Total on the Schedule of Beneficial Owners as attached to the Report of Overseas Investment Vehicle received from such overseas investment vehicle. In case of a public overseas collective investment vehicle, enter the sum of tax rates applicable to each type of income as recorded in the column of ⑤ Tax Rate To Be Applied on the Report of Overseas Investment Vehicle received from such overseas public collective investment vehicle.
- 8. Item ①. Enter the investment ratio of each beneficial owner or other overseas investment vehicle investing in the subject overseas investment vehicle. The sum of such investment ratios shall always equal to 100%.
- 9. Item 8. Enter the tax rate which is calculated by multiplying 6 Tax Rate To Be Applied multiplied by 7 Investment Ratio for each beneficial owner or overseas investment vehicle.
- 10. Item ③. Enter the sum of Tax Rates applicable to each respective beneficial owners and overseas investment vehicles. If ⑦ Investment ratio, ⑧ Tax Rate, or ⑨ Sum of Tax Rates is an indefinite decimal, please indicate the ratio or tax rate as a percentage which is rounded up to the nearest ten thousandth place (e.g., XX.XXXX%).
- 11. The withholding agent or overseas investment vehicle who received this Schedule is required to maintain it for five years starting from the day following the withholding tax payment due date under Article 156(1) of the PITL and Article 98(1) of the CTL and submit it upon request to the Chief of the district tax office having jurisdiction over the tax payment place of the withholding agent.

Request for Tax Refund by Application of Reduced Tax Rate

(Front)

Filing No.		Filing Date		Processing Period: 6 months	3		
	① Name		② Date of Birth				
A1i	③ Taxpayer ID No.		4 Telephone	④ Telephone No. in Korea			
Applicant	⑤ Country of Residence		6 Country C	Code			
	7 Address						
Attorney-in-			9 Telephone	No.			
Fact	10 Address						
	① Name of Individual or	Corporation	12 Taxpayer	ID No.			
Withholding Agent	3 Competent District Ta	x Office	14 Telephone	No.			
	15 Location						
The Applicant 156-6(4) of the	e Personal Income Tax Lav	Date: Applicant Attorney-in-Fact	ion of Reduced	Tax Rate as above pursuan (Signature or Seal) (Signature or Seal)	t to Article		
To: Chief o	f [] Distric	et Tax Office					
※ Attachment	Enforcement D 2. Certificate of residence 3. If a certificate of the name (2) A pension under Aufacts (3) Government D 2. Certificate of residence 3. If a certificate of the name o	ecree of the Personal Income Ta esidence issued by the competent of residence from the competent of passport or other identification and address n, fund or overseas investment rticle 207-8(5) of the PITL-EI ment institution or others: Go	r Entitlement to Reduced Tax Rate under Article 207-8(1) of the ecree of the Personal Income Tax Law ("PITL-ED") sidence issued by the competent authority of the beneficial owner's country of residence from the competent authority cannot be obtained: f passport or other identification or government-issued documents verifying				

- 1. This Form shall be submitted by a beneficial owner, if the beneficial owner, to whom the reduced tax rate under the applicable tax treaty was not initially applied, wishes to request for a tax refund by applying the reduced tax rate under the tax treaty.
- 2. Item ①. Enter the Applicant's name in English. In case of a foreigner, enter his/her full English name as shown in his/her passport.
- 3. Item ②. If a non-resident individual enters passport number, etc. in the absence of a resident registration number, registration number, or foreigner registration number, the non-resident individual should enter the date of birth (for example, enter "20060101" if the date of birth is January 1, 2006).
- 4. Complete Items ③ and ② by referring to the below table.

	Classification	Identification Number
(1)	Principle	Resident Registration Number or Taxpayer ID No. issued by Korean tax authority
(2)	In the absence of (1)	[For individual] Registration number under the Report of Domestic Residence (for a Korean national residing overseas or a Korean with foreign nationality), foreigner registration number under the Foreign Registration Card (for a foreigner) or passport number in the absence of the former two
(3)	In the absence of (1) and (2)	Investment registration number from the certificate of investment registration or Taxpayer Identification Number in the country of residence

- 5. Item 4 Enter current telephone number including the country code and area code, if any.
- 6. Items ⑤ and ⑥. Enter the country abbreviation and code from ISO Country Codes set by the International Organization for Standardization (ISO).
- 7. Item ⑦. Enter the address in English in the following order: street number, street name, city, state, postal code and country. Please do not enter a PO Box.

■ Enforcement Regulation of the Corporate Income Tax Law [Form No. 72-2]

Application for Entitlement to Reduced Tax Rate on Domestic Source Income (for Foreign Corporation)

Article Paragraph Subparagraph Type of Income Tax Rate	* Please check the	appropriate [].									(Fro	nt)
Type of Entity	Filing No.							Filing	Date			
① Type of Entity [] Overseas investment vehicle recognized as beneficial owner under tax treaty (Relevant tax treaty provisions:] Other (Applicant Infor	mation										_
Name of Representative	① Type of Entity		[] Over (Rel	rseas investme levant tax trea	ent vehicle	recognize	d as ber	neficial ov	vner under ta)	ıx treaty		
Residence Tax payer Identification No. Date of Incorporation Tax Treaty Provisions Tax Treaty Detween Korea and Tax Treaty Provisions Tax Treaty between Korea and Tax Treaty Provisions Tax Treaty Detween Korea and Tax Treaty Detween Korea and Tax Treaty Detween Korea and Staff Act, and Guarantee of Workers' Retireme Benefits Act, etc.: Yes [] No [] Tax A fant that is established as non-profit organization under the laws of a tax treaty partner country, which does not distribute its profits it is members: Yes [] No [] Tax An overseas investment vehicle recognized as beneficial owner under the tax treaty between Korean and the country in which it is incorporated: Yes [] No [] Tax Bate Tax Treaty Detween Korean and the country in which it is incorporated: Yes [] No [] Tax Bate Tax Treaty Detween Korean and the country in which it is incorporated: Yes [] No [] Tax Bate Tax Treaty Detween Korean and the country in which it is incorporated: Yes [] No [] Tax Bate Tax Treaty Detween Korean and its country of residence that deny (restrict) to treaty Denotities on the East Treaty Detween Korean and its country of residence that deny (restrict) to treaty Denotities? Yes [] No [] Tax Bate Tax Treaty Detween Korean and its country of residence that deny (restrict) to treaty Denotities? Yes [] No [] Tax Bate Tax Treaty Details and the Country of the Enforcement Decree of CITI. ("ED-CITI."), the Applicant is clearly waver of the Inforcement Tax Lax Treaty Detween Korean and its country of residence that deny (restrict) to treaty Denotities on the Saphication on Dehalf of the Denotical Owner of Bate Denotities of the Enforcement Decree of CITI. ("ED-CITI."), the Applicant is clearly waver of	② Name of Corpo	oration			Œ	Address						
Date of Incorporation ② Telephone Number ② Telephone Number ② Town of Applicable Tax Treaty Provisions ③ Tax Treaty between Korea and Article Paragraph Subparagraph Type of Income Tax Rate 3. Determination of Beneficial Owner ③ A pension established under the laws of a tax treaty partner country, which are equivalent to the Korean National Pension Act, Public Officials Pension Act, Armed Forces Personnel Act, Pension for Private School Teachers and Staff Act, and Guarantee of Workers' Retireme Benefits Act, etc. 'Yes [] No [] ② A fund that is established as a non-profit organization under the laws of a tax treaty partner country, which are equivalent to the Korean National Pension Act, Public Officials Pension Act, Armed Forces Personnel Act, Pension for Private School Teachers and Staff Act, and Guarantee of Workers' Retireme Benefits Act, etc. 'Yes [] No [] ② A fund that is established as a non-profit organization under the laws of a tax treaty partner country, which does not distribute its profits its members: Yes [] No [] ③ Is the corporation liable to tax under the tax laws of the country of residence?' Yes [] No [] ④ Is the corporation beneficial owner of domestic source income?' Yes [] No [] ⑥ Is the Applicant or its income subject to the provisions of the tax treaty between Korea and its country of residence that deny (restrict) to treaty benefits? Yes [] No [] ⑥ Is the Applicant or its income subject to the provisions of the tax treaty between Korea and its country of residence that deny (restrict) to treaty benefits? Yes [] No [] ⑥ In Applicant for its income subject to the provisions of the tax treaty between Korea and its country of residence that deny (restrict) to treaty benefits? Yes [] No [] The Applicant for its income subject to the provisions of the tax treaty between Korea and its country of residence that deny (restrict) to treaty benefits? Yes [] No [] The Applicant is aware that if it answers "of the Enforcement Decree of CITL. ("ED-CITL"), the Applicant is clearly wavar of the foll	3 Name of Repre	esentative			(7							
2. Claim of Applicable Tax Treaty Provisions ③ Tax Treaty between Korea and Article Paragraph Subparagraph Type of Income Tax Rate Article Paragraph Article Paragraph Subparagraph Type of Income Tax Rate Tax Rate	4 Taxpayer Ident	tification No.			8	Country	Code					
2. Claim of Applicable Tax Treaty Provisions Tax Rate	⑤ Date of Incorpo	oration			Q							
① A pension established under the laws of a tax treaty partner country, which are equivalent to the Korean National Pension Act, Public Officials Pension Act, Armed Forces Personnel Act, Pension for Private School Teachers and Staff Act, and Guarantee of Workers' Retireme Benefits Act, ett.: Yes [] No [] ② A fund that is established as a non-profit organization under the laws of a tax treaty partner country, which does not distribute its profits to its members: Yes [] No [] ③ An overseas investment vehicle recognized as beneficial owner under the tax treaty between Korean and the country in which it is incorporated: Yes [] No [] ③ Is the corporation liable to tax under the tax laws of the country of residence?: Yes [] No [] ⑥ Is the Applicant or its income subject to the provisions of the tax treaty between Korea and its country of residence that deny (restrict) ta treaty benefits? Yes [] No [] The Applicant hereby confirms that with regard to submitting this Application pursuant to Article 98-6 of the Corporate Income Tax La ("CITL") and Article 138-7 of the Enforcement Decree of CITL ("ED-CITL"), the Applicant is clearly aware of the followings provide blow that there is no false statement in the contents of this Application, and that the Applicant is clearly aware of the followings provide to sign this Application on behalf of the beneficial owner) of all the domestic source income which this application relates. 1) The Applicant is aware that if any of the contents of this Application is different from true facts, the amount of withholding tax that shall be withheld in accordance with the relevant laws. 2) The Applicant is aware that if it answers "Yes" to any one of ① through ③ above satisfying the requirements thereof, the withholding agent shall apply the reduced tax rate under the tax treaty between Korea and the country in which the relevant pension, etc. is established. 3) The Applicant is aware that if it answers "No" to any one of ④ and ⑤ or "Yes" to ⑥ above, the reduced tax rate under the tax t	① Tax Treaty betw	ween Korea and		Article_	Paragr	aph	Subpara	graph	_ Type of In	ncome	Tax Rate 0	<u>%</u> % %
⑤ Is the corporation a beneficial owner of domestic source income?: Yes [] No [] ⑥ Is the Applicant or its income subject to the provisions of the tax treaty between Korea and its country of residence that deny (restrict) ta treaty benefits? Yes [] No [] The Applicant hereby confirms that with regard to submitting this Application pursuant to Article 98-6 of the Corporate Income Tax L. ("CITL") and Article 138-7 of the Enforcement Decree of CITL ("ED-CITL"), the Applicant is clearly aware of the followings provide below that there is no false statement in the contents of this Application, and that the Applicant is the beneficial owner (or attorney-in-fauthorized to sign this Application on behalf of the beneficial owner) of all the domestic source income which this application relates. 1) The Applicant is aware that if any of the contents of this Application is different from true facts, the amount of withholding tax under the Application may be less than the amount of withholding tax that shall be withheld in accordance with the relevant laws. 2) The Applicant is aware that if it answers "Yes" to any one of ① through ③ above satisfying the requirements thereof, the withholding agent shall apply the reduced tax rate under the tax treaty between Korea and the country in which the relevant pension, etc. is established. 3) The Applicant is aware that if it answers "No" to any one of ④ and ⑥ or "Yes" to ⑥ above, the reduced tax rate under the tax treaty between Korea and the country of the Applicant's residence shall not apply. Date Applicant (Representative) © Type ⑤ Type ⑤ Type ⑤ Type ⑥ Name of individual or ⑥ Taxpayer ID No. (Resident Registration No.) ⑥ Taxpayer ID No. (Resident Registration No.) ⑥ Taxpayer ID No. (Resident Registration No.)	Officials Pension. Benefits Act, etc.: ② A fund that is edits members: Yes ③ An overseas in	Act, Armed Forc Yes [] No [established as a n [] No [] vestment vehicle	es Personnel] on-profit org	Act, Pension	for Private	e School T	eachers reaty pa	and Staff	Act, and Gu	arantee of does not dis	Workers' Retireme stribute its profits t	
B sthe Applicant or its income subject to the provisions of the tax treaty between Korea and its country of residence that deny (restrict) ta treaty benefits? Yes [] No [] The Applicant hereby confirms that with regard to submitting this Application pursuant to Article 98-6 of the Corporate Income Tax L. ("CITL") and Article 138-7 of the Enforcement Decree of CITL ("ED-CITL"), the Applicant is clearly aware of the followings providelow that there is no false statement in the contents of this Application, and that the Applicant is the beneficial owner (or attorney-in-fa authorized to sign this Application on behalf of the beneficial owner) of all the domestic source income which this application. In the Applicant is aware that if any of the contents of this Application is different from true facts, the amount of withholding tax under the Application may be less than the amount of withholding tax that shall be withheld in accordance with the relevant laws. 2) The Applicant is aware that if it answers "Yes" to any one of ① through ② above satisfying the requirements thereof, the withholding agent shall apply the reduced tax rate under the tax treaty between Korea and the country in which the relevant pension, etc. is established. 3) The Applicant is aware that if it answers "No" to any one of ② and ③ or "Yes" to ③ above, the reduced tax rate under the tax treaty between Korea and the country of the Applicant's residence shall not apply. Date Applicant (Representative) (Signature or Seal) To.	(14) Is the corporati	ion liable to tax u	nder the tax	laws of the co	ountry of r	esidence?:	Yes [] No []			
treaty benefits? Yes [] No [] The Applicant hereby confirms that with regard to submitting this Application pursuant to Article 98-6 of the Corporate Income Tax La ("CITL") and Article 138-7 of the Enforcement Decree of CITL ("ED-CITL"), the Applicant is clearly aware of the followings provide below that there is no false statement in the contents of this Application, and that the Applicant is the beneficial owner) of all the domestic source income which this application relates. 1) The Applicant is aware that if any of the contents of this Application is different from true facts, the amount of withholding tax under the Application may be less than the amount of withholding tax that shall be withheld in accordance with the relevant laws. 2) The Applicant is aware that if it answers "Yes" to any one of ① through ③ above satisfying the requirements thereof, the withholding agent shall apply the reduced tax rate under the tax treaty between Korea and the country in which the relevant pension, etc. is established. 3) The Applicant is aware that if it answers "No" to any one of ④ and ⑤ or "Yes" to ⑥ above, the reduced tax rate under the tax treaty between Korea and the country of the Applicant's residence shall not apply. Date Applicant (Representative) (Signature or Seal) To. Attachment: Documents substantiating the fact that the Applicant falls under any of the categories ① through ③ Attorney-in-Fact ① Type [] Tax Administrator [] Tax Administrator [] Other	15 Is the corporation	ion a beneficial o	wner of dom	nestic source i	ncome?: Y	es []	No []					
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Attachment: Documents substantiating the fact that the Applicant falls under any of the categories ① through ③ Type ® Name of individual or	("CITL") and Art below that there i authorized to sign 1) The Applican Application i 2) The Applican agent shall ap established. 3) The Applica	ticle 138-7 of the son false statem this Application in the saware that if may be less than in the saware that if poply the reduced in the saware that it is aware that it	e Enforcement in the concentration behalf of any of the country of the amount of a transwers "tax rate under the transwers that answers "tax rate under the transwers that answers that answers that are transwers to the transwers that are transwers that are transwers to the transwers that are transwers that are transwers to the transwers that are t	ent Decree of ontents of this ontents of this ontents of this of withholding 'Yes' to any our the tax treat	CITL ("Es Applicated of the Application of the Applicat	ED-CITL') ion, and the do on is diffe hall be with brough (3) Korea and e shall not	, the Aparat the Aparat the Aparat from the Ap	pplicant in Applicant is source in true factor accordant attisfying untry in v	s clearly aw is the beneficome which to tes, the amount the requirem which the release	are of the ficial owner this applica nt of withh relevant law ents thereo evant pension	followings provid r (or attorney-in-fa ttion relates. olding tax under the ws. ff, the withholding on, etc. is	ed act
Attachment: Documents substantiating the fact that the Applicant falls under any of the categories ① through ③ Type ® Name of individual or			11 (7)			24.0				<i>(a</i> :	G 1)	
Attachment: Documents substantiating the fact that the Applicant falls under any of the categories ① through ③ Attorney-in-Fact ① Type	То	Ар	plicant (Rep	oresentative)						(Signa	ature or Seal)	
Attorney-in-Fact ① Type	10.											
Attorney-in-Fact [] Tax Administrator corporation [] Other	Attachment: D	ocuments substa	ntiating the f	fact that the A	pplicant fa	ılls under a	ny of th	ne catego	ries 111 throug	gh 🗓		
	Attorney-in-Fact	[] Tax Adm [] Other			of indiv	vidual or	(9) T	axpayer l	D No. (Resid	lent Regist	ration No.)	

- ** The filing date is the date on which the withholding agent files this Application as received from the beneficial owner and the filing number is the serial number assigned to such filing.
- 1. This Application shall be submitted by a foreign corporation which wishes to apply a reduced tax rate under the relevant tax treaty applicable to its Korean source income, and this form shall not be submitted by a foreign corporation which is exempt from Korean withholding tax pursuant to the relevant tax treaty. In the case where the Applicant receives additional Korean source income after the submission of this Application whereby a reduced tax rate under the relevant tax treaty was applied to the previous Korean source income, the Applicant is required to prepare and file a new application if there is any change in its corporate name, representative, taxpayer ID No., address, country of residence and telephone number, etc., or if three years have elapsed since the submission of this Application.
- 2. Item ①. Check the appropriate type of entity that applies. If the Applicant is a pension, fund or overseas investment vehicle falling under any one of the Items under Article 138-7(5) of the ED-CITL, check the appropriate [space]. Also, enter the relevant tax treaty provisions in the parentheses in the case of an overseas investment vehicle. For other types of Applicants such as a government, local government or central bank, etc., select "Other" and specify the type in parentheses.
- 3. Item ②. Enter the Applicant's full name in English.
- 4. Item ③. If the representative is a foreigner; enter his/her full English name as shown in his/her passport.
- 5. Item ④. Enter the investment registration number from the investment registration certificate. In the absence of such number, enter the Applicant's taxpayer ID No. issued by the tax authority of its residence country (enter the Applicant's Korean taxpayer ID No. if it is issued by the district tax office).
- 6. Item ⑤. Enter the Applicant's date of incorporation in the following format: YYYY-MM-DD.
- 7. Item ⑥. Enter the Applicant's address in English in the following order: street number, street name, city, state, postal code and country. Do not enter a PO Box.
- 8. Items ② and ⑧. Enter the country abbreviation and code from ISO Country Codes set by the International Organization for Standardization (ISO).
- 9. Item 9. Enter current telephone number including the country code and area code, if any.
- 10. Item ①. Enter the tax treaty and relevant provisions therein to be applied, type of relevant Korean source income and reduced tax rate. If the reduced tax rate under the relevant tax treaty does not include local income surtax, enter a tax rate reflecting the tax rate under Article 89(1) of the Local Tax Law.
- 11. If the Applicant answers "Yes" to any one of ① through ② satisfying the requirement thereof, the reduced tax rate under the tax treaty between Korea and the country in which the Applicant (i.e., the pension, fund or overseas investment vehicle, etc) is established shall be applied.
- 12. If the Applicant answers "No" to any one of (4) and (5), the reduced tax rate under the relevant tax treaty shall not apply.
- 13. For Item (6), confirm whether or not the Applicant or its income is subject to the provisions of the tax treaty between Korea and its country of residence which deny (restrict) the tax treaty benefits. If checked "Yes," the Applicant shall not be entitled to the reduced tax treaty under the tax treaty.
- 14. Items ① through ② should be completed when an attorney-in-fact submits this Application on behalf of the Applicant. An attorney-in-fact other than a tax administrator under Article 82 of the National Tax Basic Law is required to submit the Power of Attorney together with a Korean translation.
- 15. The withholding agent or overseas investment vehicle who received this Application (including any attachments thereto) is required to maintain it for five years starting from the day following the withholding tax payment due date under Article 98(1) of the CITL and submit it upon request to the Chief of the district tax office having jurisdiction over the tax payment place of the withholding agent.

Request for Tax Refund by Application of Reduced Tax Rate

(Front)

					(110111)					
Filing No.		Filing Date		Processing Period: 6 months						
	① Name		② Name of F	Representative						
A 1:	③ Taxpayer ID No.		4 Telephone	one No. in Korea						
Applicant	⑤ Country of Residence		6 Country C	© Country Code						
	⑦ Address	⑦ Address								
Attorney-in-	8 Name of Individual or	r Corporation	9 Telephone	No.						
Fact	10 Address									
	11) Name of Individual or	r Corporation	12 Taxpayer	ID No.						
Withholding Agent	3 Competent District Ta	x Office	(1) Telephone	one No.						
	(5) Location	© Location								
The Applicant	tents of Request thereby submits a Request te Income Tax Law.	for Tax Refund by Application o	of Reduced Tax	Rate as above pursuant to Art	icle 98-6(4)					
To: Chief o	of [] Distric	Applicant Attorney-in-Fact et Tax Office		(Signature or Seal) (Signature or Seal)						
★ Attachmen	Enforcement D 5. Certificate of residence 6. If a certificate of company (5) A pension under A facts (6) Government	or Entitlement to Reduced Tavecree of the Corporate Tax Law desidence issued by the competent of residence from the competent of sissued by government of registry which verifies name and on, fund or overseas investment ricle 138-7(5) of the CITL-ED ment institution or others: Gove of the investor or any other equ	authority of the authority canno resident countr d address of cor vehicle falling D: Documents	t be obtained: y similar to certificate of mpany under any one of the items substantiating the relevant I documents verifying the	Handling Fee None					

- 8. This Form shall be submitted by a beneficial owner, if the beneficial owner, to whom the reduced tax rate under the applicable tax treaty was not initially applied, wishes to request for a tax refund by applying the reduced tax rate under the tax treaty.
- 9. Item ①. Enter the Applicant's full name in English or initials with its full name in parentheses
- 10. Item ②. If the representative is a foreigner; please enter his/her full name in English as shown in his/her passport.
- 11. Items ③ and ②. Enter the investment registration number from the investment registration certificate. In the absence of such number, enter the Applicant's taxpayer ID No. issued by the tax authority of its residence country (enter the Applicant's Korean taxpayer ID No. if it is issued by the district tax office).
- 12. Item ④ Enter current telephone number including the country code and area code, if any.
- 13. Items ⑤ and ⑥. Enter the country abbreviation and code from ISO Country Codes set by the International Organization for Standardization (ISO).
- 14. Item ⑦. Enter the address in English in the following order: street number, street name, city, state, postal code and country. Please do not enter a PO Box.