

Application for Non-Taxation · Tax Exemption of ([] Individual Income Tax [] Corporate Income Tax) on Korean Source ([] Interest [x] Dividend [] Royalties [] Other) Income under the Tax Treaty

※ Please check the appropriate []. (Front)

Receipt No.	Receipt Date	Required to be processed upon submission
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Beneficiary	① Name of Individual (or Corporation)		
	② Business (Resident or Alien) Registration No.		
	③ Address (or Location of Business)		
	④ Date of Birth	⑤ State of Residence	⑥ State Code
Income Payer	⑦ Name of Corporation (Korean)		(English) Korean Securities Depository
	⑧ Name of Representative Yoo Yae Hoon		
	⑨ Business (Resident or Alien) Registration No. 116-82-05363		
	⑩ Address (or Location of Business) 4GIL 23 Yoinaru, Youngdeungpo-GU, Seoul, 150-948, Korea		
Type of Income	⑪ Interest	[] Bonds [] Bonds Investment Trust [] Deposit and Savings [] Loans [] Other	
	⑫ Dividends	[] Securities Investment Trust [] Deemed Dividends [] Dividends between Corporations [] Other	
	⑬ Royalties	[] Patents, Trademark [] Copyrights [] Equipment Lease [] Other	
	⑭ Other		

Interest / Dividend Income

⑮ Account No.	⑯ Real name confirmed
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(Unit: KRW)

⑰ Date of Payment	⑱ Amount Paid	⑲ Tax Rate	⑳ Tax to be Withheld	㉑ Tax Exempted

㉒ Basis for Non-Taxation or Tax Exemption	Subparagraph (), Paragraph (), Article () of the Tax Treaty between Korea and ()
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㉓ Covered Period	(Mo.) (Yr.) ~	(Mo.) (Yr.)
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I hereby submit an "Application for Non-Taxation · Tax Exemption of Individual (or Corporate) Income Tax on Non-Resident's Korean Source () Income" under Article 156-2 (or 98-4) of the "Income Tax Act (or Corporate Tax Act)" and Article 207-2 (or 138-4) of its Enforcement Decree.

Date:

Applicant (Beneficiary): (Signature or Seal)

(Via) Income Payer: (Signature or Seal)

To The Head of () District Tax Office

Agent	㉔ Type of Agent		[] Tax Agent	[] Other
	㉕ Name of Individual (or Corporation)			
	㉖ Business (Resident or Alien) Reg. No.			
	㉗ Address (or Location of Business)			
	㉘ Competent District Tax Office			

Attached Documents	1. A "Certificate of Residence" issued by the Competent Authority of the beneficiary's residence country 2. A copy of documents supporting tax-exempt status (e.g. Agreement or contract)
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I hereby confirm the above facts.

Date:

Head of () District Tax Office



* Irrespective of this confirmation of the submitted application, the head of district tax office can correct or determine taxes in accordance with relevant laws if the information in this application is found to be different from actual facts.

Filing Instruction

※ The applicant or income payer shall not fill in the filing number and filing date.

1. This application shall be submitted in the case where non-resident individuals or foreign corporations wish to request for a non-taxation-tax exemption under the tax treaty on Korean source interest, dividend, royalties and other incomes which follow Korean tax law or in the case where above income is paid through an Overseas Public Collective Investment Vehicle("OPCIV") and the OPCIV requests for non-taxation-tax exemption under the proviso of the Article 207-2(9) of the Enforcement Decree of the Income Tax Act (138-4(9) of the Corporate Tax Act).
2. This application shall be prepared in three copies, one of which shall be submitted to an income payer attached with a certificate of residence issued by residence country of the beneficiary (incomes under the Article 119-12(f)(g) of the Income Tax Act can be replaced with a copy of passport or a certificate of immigration that proves immigration for the recent one year from the date of arrival in the Republic of Korea), and the income payer, in turn, shall submit the other two copies to the head of the competent tax office having jurisdiction over the place for tax payment of the income payer by no later than the ninth date of the month following the month to which the date of income payment belongs. An updated application form has to be submitted either 3 years after the date of submission or before the 3 years lapse when a change has occurred in the filing.
3. This application shall be null and void in the case the beneficiary submit it without a certificate of residence (incomes under the Article 119-12(f)(g) of the Income Tax Act can be replaced with a copy of passport or a certificate of immigration that proves immigration for the recent one year from the date of arrival in the Republic of Korea) or the information of his/her agent is written in the beneficiary section.
4. Check "√" in the relevant type of income.
5. Item ①. Enter the beneficiary's name. In case of a foreign corporation, enter corporation name. Enter his/her full name in English as shown in his/her passport.
6. Items ②, ⑨, ㉞. Refer to the below table.

	Classification	Registration Number
(1)	Principle	Resident registration number of business registration number
(2)	When Reg. Num. of (1) is not issued	Enter a report number of the place of residence (a Korean national residing abroad or a foreign nationality Korean), or passport number (where the report number is not issued).
(3)	When Reg. Num. of (1), (2) is not issued	Enter an investment registration number, or taxpayer identification number (where the investment registration number is not issued).

7. Item ③. Enter the beneficiary's address in the following order: street number, street name, city, state, postal code and country.
8. Item ④. Enter the date of birth if the beneficiary is non-resident individual (for example, enter "20060101" if the date of birth is January 1, 2006).
9. Items ⑤ and ⑥. Enter the country abbreviation and code from ISO Country Codes set by the International Organization for Standardization (ISO).
10. Item ⑦. Enter a corporation name both in Korean and English where an income payer is a corporation and enter a shop name both in Korean and English where an income payer is an individual. Item ⑧. Enter the name of representative and business operator.
11. Item ⑩. Enter the headquarter location of income payer, or the address of the income payer where the business location does not exist.
12. Items ⑪~⑭. Check [] in the relevant item category.
13. Item ⑯. Enter 'real name' for a real name account that confirmed real name or conversed by real name and enter 'non-real name' for other accounts. Where an interest or a dividend has been distributed to a direct owner of bond-security that have already been issued and he/she confirmed that he/she is an actual owner of account, enter 'real name.' Except for this case, enter 'non-real name'.
14. Item ⑰. Enter Korean won by exchange rate at the moment of application. In the case of non-taxation-tax exemption amount that are confirmed later, the calculation shall be done by Korean won by exchange rate at the moment of payment of income.
15. Items ㉔~㉚ shall be filled where an agent files this application. Please submit a letter of attorney which proves beneficiary-agent relationship along with a copy of Korean translation where this application is filled by an agent other than a tax manager under the Article 82 of the Framework Act on National Taxes.
16. The income payer who receives this application (including its attached document when it exist) shall submit the application to the head of the competent tax office having jurisdiction over the place for tax payment of the income payer no later than the ninth date of the month following the month to which the date of income payment belongs under the Article 207-2(1) of the Enforcement Decree of Income Tax Act(the Article of 138-4(1) of the Enforcement Decree of Corporate Tax Act.)
17. The income payer or foreign investment vehicle that receives this application (including its attached document when it exist) shall keep this application for five years from the following date of period stated under the Article 207-2(1) of the Enforcement Decree of the Income Tax Act(the Article 138-4(1) of the Enforcement Decree of the Corporate Tax Act) and submit it to the head of the competent tax office having jurisdiction over the place for tax payment of the income payer when the head of the competent tax office requires to submit the application.