

영문 서식 [English Form (Reference)]

○ Application for Non-Taxation · Tax Exemption

- Enforcement Rules of the Income Tax Act [Form No. 29-2 (1),(2),(3),(4)]

- Application for Non-Taxation · Tax Exemption of (Individual Income Tax, Corporate Income Tax) on Korean Source(Interest, Dividend, Royalties, Other) Income under the Tax Treaty
- Application for Non-Taxation · Tax Exemption of (Individual Income Tax, Corporate Income Tax) on Korean Source Gains from Transfer of Securities under the Tax Treaty
- Application for Non-Taxation · Tax Exemption of Individual Income Tax on Wage & Salary under the Tax Treaty
- Application for Non-Taxation · Tax Exemption of (Individual Income Tax, Corporate Income Tax) on Korean Source Gains from Transfer of Real Estate under the Tax Treaty

○ Request for Tax Refund by Application for Non-Taxation · Tax Exemption

- Enforcement Rules of the Income Tax Act [Form No. 29-15]

- Request for Tax Refund by Application for Non-Taxation · Tax Exemption

- Enforcement Rules of the Corporate Income Tax Act [Form No. 72-4]

- Request for Tax Refund by Application for Non-Taxation · Tax Exemption

※ The attached English Forms are for your reference.

Application for Non-Taxation · Tax Exemption of ([] Individual Income Tax [] Corporate Income Tax) on Korean Source ([] Interest [] 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)
	⑧ Name of Representative		
	⑨ Business (Resident or Alien) Registration No.		
	⑩ Address (or Location of Business)		
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, ⑳. 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.

Application for Non-Taxation · Tax Exemption of ([] Individual Income Tax [] Corporate Income Tax) on Korean Source Gains from Transfer of Securities under the Tax Treaty

※ Please check the appropriate [].

(Front)

Receipt No.	Receipt Date	Required to be processed upon submission		
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)		⑦ Name of Corporation (English)	
	⑧ Name of Representative			
	⑨ Business (Resident or Alien) Registration No.			
	⑩ Address (or Location of Business)			
Issuer of Securities	⑪ Name of Corporation			
	⑫ Business Registration No.			
	⑬ Location of Business			
⑭ Type of Income [] Listed Stocks [] Unlisted Stocks [] Bonds [] Other				
⑮ Account No.			⑯ Real name confirmed	
⑰ Transfer Date	⑱ Transfer Quantity	⑲ Transfer Price	⑳ Acquisition Costs	㉑ Gains from Transfer
㉒ Transfer Price × 10%	㉓ Gains from Transfer × 20%	㉔ Tax to be Withheld	㉕ Tax Exempted	
㉖ Basis for Non-Taxation or Tax Exemption Subparagraph (), Paragraph (), Article () of the Tax Treaty between Korea and ()				
㉗ Covered Period (Mo.) (Yr.) ~ (Mo.) (Yr.)				

I hereby submit an "Application for Non-Taxation · Tax Exemption of Individual (or Corporate) Income Tax on Non-Resident's Korean Source Gains from Transfer of Securities" 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	㉘ Type of Agent [] Tax Agent [] Other	
	㉙ Name of Individual (or Corporation)	
	㉚ Business (Resident or Alien) Reg. No.	
	㉛ Address (or Location of Business)	
	㉜ 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 "Securities Transfer Contract," "Stock Sales Report" or "Notice Confirming Stock Sales Reporting" 3. Documents proving acquisition costs 4. A copy of documents supporting tax-exempt status
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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 transfer of securities 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(or his/her agent) attached with a certificate of residence issued by residence country of the beneficiary, and the income payer(or his/her agent), 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(or his/her agent) 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 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. Enter his/her full name in English as shown in his/her passport.
6. Items ②, ⑨, ⑩. 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, ⑪. 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. Items ⑩, ⑬. Enter the headquarter location of income payer, or the address of the income payer where the business location does not exist.
12. Item 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. Items ⑰~⑱. 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 ㉘~㉚ 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.

Application for Non-Taxation • Tax Exemption of Individual Income Tax on Wage & Salary 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				
	② Resident (Alien) Registration No.				
	③ Address				
	④ State of Residence			⑤ State Code	
Income Payer	⑥ Name of Corporation (Korean)		⑥ Name of Corporation (English)		
	⑦ Name of Representative				
	⑧ Business (Resident or Alien) Registration No.				
	⑨ Address (or Location of Business)				
⑩ Type of Income	<input type="checkbox"/> Director's Fees <input type="checkbox"/> Entertainer & Athlete <input type="checkbox"/> Government Service <input type="checkbox"/> Student <input type="checkbox"/> Trainee <input type="checkbox"/> Professor <input type="checkbox"/> Other				
⑪ Classification	⑫ Purpose of Entry	⑬ Date of Entry	⑭ Date of Departure	⑮ Contract Term	⑯ Contract Amount
Entry in the Relevant Year					
Entry in the Previous Years					

(Unit: KRW)

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

⑳ Basis for Non-Taxation or Tax Exemption	Subparagraph(), Paragraph(), Article() of the Tax Treaty between Korea and ()				
㉑ Covered Period	. (Mo.)	(Yr.) ~	. (Mo.)	(Yr.)	

I hereby submit an "Application for Non-Taxation • Tax Exemption of Individual Income Tax on Wage & Salary" under Article 156-2 of the "Income Tax Act" and Article 207-2 of its Enforcement Decree.

Date:

Applicant (Beneficiary): (Signature or Seal)

(Via) Income Payer: (Signature or Seal)

To the Head of () District Tax Office

Agent	㉒ Type of Agent			
			[] Tax Agent	[] Other
	㉓ Name of Individual (or Corporation)			
	㉔ Business (Resident or Alien) Reg. No.			
	㉕ Address (or Location of Business)			
㉖ 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 "Employment Contract," a "Certificate of Student Status" (for students), a "Certificate of Receipt of Grants" (for grant recipients) 3. A copy of documents supporting tax-exempt status
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I hereby confirm the facts above.

Date:

Head of () District Tax Office

Seal

* 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 individual income of wage & salary which follow Korean tax law.
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, 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 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. Enter his/her full name in English as shown in his/her passport.
6. Items ②, ⑨, ⑳. 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. Items ④ and ⑤. Enter the country abbreviation and code from ISO Country Codes set by the International Organization for Standardization (ISO).
9. Item ⑥. Enter a company name both in Korean and English where an income payer is a company and enter a shop name both in Korean and English where an income payer is an individual. Item ⑦. Enter the name of representative and business operator.
10. Item ⑨. Enter the headquarter location of income payer, or the address of the income payer where the business location does not exist.
11. Item ⑩. Check [] in the relevant item category.
12. Item ⑫. Enter requirements of status of foreigner sojourn under the Immigration Control Act(ex. Industrial Training D-3). Items ⑬, ⑭. Enter immigration date under the Immigration Control Act.
13. Items ⑮, ⑯. Enter contracted period and price under the employment contract.
14. Items ⑰ ~ ⑳. 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 ~ ㉘ 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.
17. The income payer who 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 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.

Application for Non-Taxation · Tax Exemption of ([] Individual Income Tax [] Corporate Income Tax) on Korean Source Gains from Transfer of Real Estate under the Tax Treaty

※ Please check the appropriate [].

(Front)

Receipt No.	Receipt Date	Required to be processed upon submission	
Transferor	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
Transferee	⑦ Name of Corporation (Korean)		(English)
	⑧ Name of Representative		
	⑨ Business Registration No.		
	⑩ Address (or Location of Business)		
⑪ Type of Income	[] Land [] Buildings [] Stocks [] Other		
⑫ Location of Assets			
⑬ Account No.			
⑭ Transfer Date	⑮ Transfer Price	⑯ Acquisition Costs and Necessary Expenses	⑰ Gains from Transfer
⑱ Transfer Price × 10%	⑲ Gains from Transfer × 20%	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 ()		
㉓ Covered Period	. (Mo.) (Yr.) ~ . (Mo.) (Yr.)		

I hereby submit an "Application for Non-Taxation · Tax Exemption of Individual (or Corporate) Income Tax on Non-Resident's Korean Source Gains from Transfer of Real Estate" 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 (Transferor): (Signature or Seal)

(Via) Transferee: (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 transferor's residence country 2. A copy of "Real Estate Transfer Contract" and "Stock Sales Report (in case that the transferred asset is real estate equities)" 3. Documents supporting acquisition costs and necessary expenses 4. A copy of documents supporting tax-exempt status
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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 transfer of real estate 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(or his/her agent) attached with a certificate of residence issued by residence country of the beneficiary, and the income payer(or his/her agent), 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(or his/her agent) 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 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. Enter his/her full name in English as shown in his/her passport.
6. Items ②, ⑨, ⑳. 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. Item ⑪. Check [] in the relevant item category.
13. Item ⑫. Enter an address here this application is subject to a real estate and a right of real estate or where this application is subject to stocks and others, enter a corporation name along with its business registration number which has issued the stock.
14. Items ⑮~⑰. 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 ㉔~㉖ 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.
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.

Request for Tax Refund by Application for Non-Taxation-Tax Exemption

※ Please check the appropriate [].

(Front)

Filing No.	Filing Date	Processing Period: 6 months
Applicant	① Name	② Taxpayer ID No.
	③ Location of Business(Address)	
	④ Telephone No.	⑤ Type of Applicant [] Beneficial owner [] Income payer
Attorney-in-Fact	⑥ Name of Individual or Corporation	⑦ Telephone No.
	⑧ Address	
Beneficial owner	⑨ Name	⑩ Taxpayer ID No.
	⑪ Date of Birth	⑫ Telephone No. in Korea
	⑬ Country of Residence	⑭ Country Code
	⑮ Address	
Income payer	⑯ Name of Corporate (Individual Name)	⑰ Taxpayer ID No.
	⑱ Competent District Tax Office	⑲ Telephone No.
	⑳ Address	
Contents of Request		

The Applicant hereby submits a Request for Tax Refund by Application for Non-Taxation-Tax Exemption as above pursuant to Article 156-2(4) of the Personal Income Tax Act.

Date

Applicant

(Signature or Seal)

Attorney-in-Fact

(Signature or Seal)

To: Head of [] District Tax Office

※ Attachment	<ol style="list-style-type: none"> 1. Application for Non-Taxation-Tax Exemption under Article 207-2(1) of the Enforcement Decree of the Personal Income Tax Act (“ED-PITA”) 2. Certificate of residence issued by the competent authority of the beneficial owner’s country of residence 3. If a certificate of residence from the competent authority cannot be obtained: <ol style="list-style-type: none"> (1) A copy of passport or other identification or government-issued documents verifying the name and address (2) A pension, fund or overseas investment vehicle falling under any one of the items under Article 207-8(5) of the ED-PITA: Documents substantiating the relevant facts (3) Government institution or others: Government-issued documents verifying the substance of the investor or any other equivalent documents 	Handling Fee None
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210mm×297mm[백상지 80g/㎡ (재활용품)]

Filing Instruction

1. This Form shall be submitted to Competent District Tax Office of Income payer by a beneficial owner and Income payer, if the beneficial owner, to whom the non-taxation-tax exemption was not initially applied, wishes to request for a tax refund by applying the non-taxation-tax exemption under the tax treaty.
2. Item ①, ⑨. 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. Complete Items ②, ⑩ and ⑰ by referring to the below table.

	Classification	Identification Number
(1)	Principle	Resident Registration No. or Business Registration 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 an investment registration certificate or Taxpayer Identification No. in the country of residence

4. Item ③. Enter the Location of Business(Address) in English in the following order: street number, street name, city, state, postal code and country. Please do not enter a PO Box.
5. Item ④, ⑫ Enter current telephone number including the country code and area code, if any.
6. Item ⑪. 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).
7. Items ⑬ and ⑭. Enter the country abbreviation and code from ISO Country Codes set by the International Organization for Standardization (ISO).

Request for Tax Refund by Application for Non-Taxation-Tax Exemption

※ Please check the appropriate [].

(Front)

Filing No.	Filing Date	Processing Period: 6 months
Applicant	① Name	② Taxpayer ID No.
	③ Location of Business(Address)	
	④ Telephone No.	⑤ Type of Applicant [] Beneficial owner [] Income payer
Attorney-in-Fact	⑥ Name of Individual or Corporation	⑦ Telephone No.
	⑧ Address	
Beneficial owner	⑨ Name	⑩ Taxpayer ID No.
	⑪ Date of Birth	⑫ Telephone No. in Korea
	⑬ Country of Residence	⑭ Country Code
	⑮ Address	
Income payer	⑯ Name of Corporate (Individual Name)	⑰ Taxpayer ID No.
	⑱ Competent District Tax Office	⑲ Telephone No.
	⑳ Address	
Contents of Request		

The Applicant hereby submits a Request for Tax Refund by Application for Non-Taxation-Tax Exemption as above pursuant to Article 98-4(4) of the Corporate Income Tax Act.

Date

Applicant

(Signature or Seal)

Attorney-in-Fact

(Signature or Seal)

To: Head of [] District Tax Office

※ Attachment	<ol style="list-style-type: none"> 1. Application for Non-Taxation-Tax Exemption under Article 138-4(1) of the Enforcement Decree of the Corporate Income Tax Act (“ED-CITA”) 2. Certificate of residence issued by the competent authority of the beneficial owner’s country of residence 3. If a certificate of residence from the competent authority cannot be obtained: <ol style="list-style-type: none"> (1) Documents issued by government of the residence country similar to certificate of company registry which verifies name and address of company (2) A pension, fund or overseas investment vehicle falling under any one of the items under Article 138-7(5) of the ED-CITA: Documents substantiating the relevant facts (3) Government institutions or others: Government-issued documents verifying the substance of the investor or any other equivalent documents 	Handling Fee None
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210mm×297mm[백상지 80g/㎡ 또는 중질지 80g/㎡]

Filing Instruction

1. This Form shall be submitted to Competent District Tax Office of Income payer by a beneficial owner and Income payer, if the beneficial owner, to whom the non-taxation-tax exemption was not initially applied, wishes to request for a tax refund by applying the non-taxation-tax exemption under the tax treaty.
2. Item ①, ⑨. Enter the Applicant's full name in English or initials with its full name in parentheses
3. Items ② and ⑪. 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 (or, enter the Applicant's Business Registration No. if it is issued by a district tax office in Korea).
4. Item ⑩. If the representative is a foreigner; please enter his/her full name in English as shown in his/her passport.
5. Item ⑫. Enter current telephone number including the country code and area code, if any.
6. Items ⑬ and ⑭. Enter the country abbreviation and code from ISO Country Codes set by the International Organization for Standardization (ISO).
7. Item ⑮. 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.