

Report of Overseas Financial Accounts

[FORM 21] <since Feb. 23, 2013>

Calendar year for filing 	Report of Foreign Bank and Financial Accounts	신고 구분	<input type="checkbox"/> Regular <input type="checkbox"/> Amended <input type="checkbox"/> Fail to file	신고인 유형	<input type="checkbox"/> Resident <input type="checkbox"/> Domestic Co.
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1. Filer Information

① Name	(Korean)	② TIN of filer	
	(English)	③ Passport No.	
④ Address		⑤ Telephone No.	

2. Information on Foreign Bank and Financial Account(s) hold

⑥ Total number of accounts	the highest value on the last day of each month	
	⑦ As of (date)	⑧ the highest value(KRW)
	. . .	

3. Statement of Foreign Bank and Financial Account

(Unit: Foreign currency, Korean Won)

⑨ Related Owner(s)		[] None, [] Joint owners, [] Nominal owner is different from the actual owner			
Account Serial Number (1)	⑩ Name of FFI			⑪ Type of account	
	⑫ Account Number			⑬ Currency Code	
	⑭ Name of Nominal Owner			⑮ TIN of overseas branch or office	
	⑯ Balance on the reference date	(Foreign Currency)	⑰ Date opened		. . .
		(Korean Won)	⑱ Date closed		. . .
⑲ Address of FFI	Country	State	City	Number, Street, Suite No, etc	

I hereby declare that I report the information above in accordance with the Article 34 of the Adjustment of International Taxes Act and the information given above in this form is true.

Filing date . . .

Filer's Name (signature)

To Head Officer of () District Office

Agent	Name	TIN of Agent	TEL NO.	
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Instructions

- ※ Enter the calendar year being reported, and check the appropriate box describing the filing type and the type of filer.
1. ①~⑤: Provide filer information as of the date of reporting. If the filer is an individual resident, enter the resident registration number. If he/she does not have a resident registration number, then provide an alternative number(The report number of the domestic place of residence for a Korean national residing abroad or the Foreign registration number for a foreigner). If the filer is a corporation, enter the business registration number. If it does not have a business registration number, then put any other TIN(taxpayer identification number).
 2. ①~③: If the filer is a resident, enter the full name of the filer both in English and Korean and the passport number which are shown in the passport.
 3. ⑥Total number of accounts : Enter the total number of owned accounts and provide detailed information about each account in 「3. Statement of Foreign Bank and Financial Account」. If the number of accounts subject to reporting is 2 or more, use the Statement of Foreign Bank and Financial Accounts starting with the second account in Page 3.
 4. ⑦~⑧ : Provide the date on which a sum of balances of owned accounts reached the highest value on the last day of each month during the relevant year being reported. Enter the highest value of date thereof. Convert foreign currency into Korean won by using the official exchange rate at the end of the attributable date. A sum is an aggregated amount of balances that appear on owned accounts on a day. If no financial interest is paid to the accounts, you do not have to add the interest amount.
 5. ⑨Related owner(s) : Check the appropriate box and provide more details in the Statement of Related Owner(s) (Page 4). If the account has both joint owner and actual owner, then check both boxes.
 6. ⑩Name of FFI : Provide the name of FFI(foreign financial institution) with which the account is held in full English name. If the English name is not available, provide a Korean name.
 7. ⑪Type of account : Indicate the type of account such as cash, deposit, stock, derivatives, bond, collective investment securities, insurance, etc.
 8. ⑫Account number : Enter the account number which the financial institution uses to designate the account not including hyphens(“-”)
 9. ⑬Currency code : Use a three-digit ISO currency code for ⑬Currency code.
 * i.e.) US Dollar(USD), Euro(EUR), Hong Kong Dollar(HKD), Japanese Yen(JPY), Chinese Yuan(CNY), UK Pound(GBP), Swiss Franc(CHF), Canadian Dollar(CAD), Australian Dollar(AUD), Singapore Dollar(SGD), Vietnam Dong(VND), Indonesia Rupiah(IDR), Malaysia Ringgit(MYR)
 10. ⑭Name of Nominal owner : Provide the name of nominal owner of the account in full English name. If the English name is not available, provide a Korean name. If the account owner is a foreign branch or liaison office, enter the name of the foreign branch or office.
 11. ⑮ TIN of overseas branch : Enter the Code number of overseas branch which the competent tax office in Korea has given to identify the foreign branch/office.
 12. ⑯Balance on the reference date : Put the amount both in the foreign currency and Korean won shown on the date of ⑦. In case there are related owners who have a certain amount of shares for the account, enter the balance amount shown on the account, not the amount of the share.
 13. ⑰Address of FFI : Provide the complete mailing address of the foreign financial institution in English. If providing the English address is not possible, provide it in Korean.

<div style="border: 1px solid black; padding: 2px;">Calendar year for filing</div> <div style="border: 1px solid black; height: 20px; margin-top: 2px;"></div>	<h2 style="margin: 0;">Statement of Foreign Bank and Financial Accounts</h2>	<div style="border: 1px solid black; padding: 2px;">Type of Filer</div>	<input type="checkbox"/> Resident <input type="checkbox"/> Domestic Co.
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TIN of filer	
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(Unit: Foreign currency, Korean Won)

Account Serial Number ()	⑨ Related Owner(s)	[] None, [] Joint owners, [] Nominal owner is different from the actual owner			
	⑩ Name of FFI				⑪ Type of account
	⑫ Account Number				⑬ Currency Code
	⑭ Name of Nominal Owner				⑮ TIN of overseas branch or office
	⑯ Balance on the reference date	(Foreign Currency)			⑰ Date opened . . .
		(Korean Won)			⑱ Date closed . . .
⑲ Address of FFI	Country	State	City	Number, Street, Suite No, etc	
Account Serial Number ()	⑨ Related Owner(s)	[] None, [] Joint owners, [] Nominal owner is different from the actual owner			
	⑩ Name of FFI				⑪ Type of account
	⑫ Account Number				⑬ Currency Code
	⑭ Name of Nominal Owner				⑮ TIN of overseas branch or office
	⑯ Balance on the reference date	(Foreign Currency)			⑰ Date opened . . .
		(Korean Won)			⑱ Date closed . . .
⑲ Address of FFI	Country	State	City	Number, Street, Suite No, etc	
Account Serial Number ()	⑨ Related Owner(s)	[] None, [] Joint owners, [] Nominal owner is different from the actual owner			
	⑩ Name of FFI				⑪ Type of account
	⑫ Account Number				⑬ Currency Code
	⑭ Name of Nominal Owner				⑮ TIN of overseas branch or office
	⑯ Balance on the reference date	(Foreign Currency)			⑰ Date opened . . .
		(Korean Won)			⑱ Date closed . . .
⑲ Address of FFI	Country	State	City	Number, Street, Suite No, etc	

Instructions

1. This form is used only when the number of accounts subject to reporting is 2 or more, starting with the second account.
2. For each account, enter information for items ⑨ to ⑲.

Calendar year for filing	Statement of Related Owner(s)	Type of Filer	<input type="checkbox"/> Resident <input type="checkbox"/> Domestic Co.
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TIN of Filer	
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Serial Number ()	Serial No. of Account			Type of Related Owner	[] Type1, [] Type2, [] Type3	
	Owner Information	Name		TIN of Related Owner		
		Address			TEL NO.	
Serial Number ()	Serial No. of Account			Type of Related Owner	[] Type1, [] Type2, [] Type3	
	Owner Information	Name		TIN of Related Owner		
		Address			TEL NO.	
Serial Number ()	Serial No. of Account			Type of Related Owner	[] Type1, [] Type2, [] Type3	
	Owner Information	Name		TIN of Related Owner		
		Address			TEL NO.	
Serial Number ()	Serial No. of Account			Type of Related Owner	[] Type1, [] Type2, [] Type3	
	Owner Information	Name		TIN of Related Owner		
		Address			TEL NO.	
Serial Number ()	Serial No. of Account			Type of Related Owner	[] Type1, [] Type2, [] Type3	
	Owner Information	Name		TIN of Related Owner		
		Address			TEL NO.	

Instruction

- Page (of)
- This form is used only when there are related account owners (when "Joint owners" or "The nominal owner of the account is different from the actual owner" for item ⑨ of page 1 and 3 is checked).
 - If the number of accounts which have related account owners is 2 or more, provide information on the related account owners, starting with the owner serial number 1. If the number of related account owners for an account is 2 or more, provide above information for each owner.
 - "Serial number of account" is the same number in page 1 and 3.
 - "Type of Related Owner" : Check the appropriate box describing the account owner type. Type 1-Joint owner; Type 2-The filer is the nominal owner and he/she reports information of the actual owner; Type 3-The filer is the actual owner and he/she reports information of the nominal owner.