





## [Tax Authorities and Proof of Income Documents of Major Countries]

Tax authority for each country	If you perform income-generating activities		If you have no income-generating activities	
	Able to obtain Income Tax Payment Certificate from the national tax authority of the country	Not able to obtain Income tax payment certificate from the national tax authority of the country		
		Temporary job (part-time), freelancer, etc.	Income tax exemption (or exempt person)	
Guatemala (SAT)	2019 Individual income tax return (or payment certificate)	All of ① – ③ must be submitted according to your individual circumstances. ① Payslips for January to December 2019 from employer ② Statement of reasons for income tax payment certificate being unable to be issued. ③ All evidential documents regarding reasons it is unavailable (legal basis, etc.)	All of ① – ④ must be submitted according to your individual circumstances. ① Pay slips for January to December 2018 from employer ② Certificate of income tax exemption issued by employer ③ Statement of reasons for income tax payment certificate being unable to be issued. ④ All evidential documents regarding reasons it is unavailable (legal basis, etc.)	Indicate in your application that you can not do income-generating activities
Republic of South Africa (SARS)	2019 Form-IT 44 (Extract of Income)			Indicate in your application that you can not do income-generating activities
Nepal (Inland Revenue Department of Government of Nepal)	2019 Individual income tax return (or payment certificate)			Indicate in your application that you can not do income-generating activities
Norway (The Norwegian Tax Administration)	2019 Tax Assessment Notice			Indicate in your application that you can not do income-generating activities
New Zealand (Inland Revenue Department)	Choose one from ④ – ② according to your individual circumstances and submit it. ① 2019 Form-IR3 ② 2019 Earnings Information for Income Tax			Indicate in your application that you can not do income-generating activities
Taiwan (滙稅局)	2019 (民國108 years) Income Data Statements for Total Income (108年度綜合所得稅各類所得資料清單)			Indicate in your application that you can not do income-generating activities
Denmark (SKAT)	2019 Individual income tax return (or payment certificate)			Indicate in your application that you can not do income-generating activities
Russia (Federal Tax Service)	Choose one from ④ – ② according to your individual circumstances and submit it. ① 2019 Individual Income Certificate (Federal Tax Service) ② 2019 Individual Income Tax Payment Certificate (Federal Tax Office)			Indicate in your application that you can not do income-generating activities
Malaysia (Lembaga Hasil Dalam Negeri)	Choose one from ④ – ⑤ according to your individual circumstance and submit it. ① 2019 LHDN-B ② 2019 LHDN-BT ③ 2019 LHDN-BE ④ 2019 LHDN-M ⑤ 2019 LHDN-MT			Indicate in your application that you can not do income-generating activities
Mexico (SAT)	2019 Individual income tax return (or payment certificate)			Indicate in your application that you can not do income-generating activities
Mongolia (Mongolian Tax Administration)	Choose one from ④ – ② according to your individual circumstances and submit it. ① 2019 Individual Income Tax Report (National Tax Service) ② 2019 Individual Income Tax Payment Certificate (Tax Office)	Indicate in your application that you can not do income-generating activities		
United States of America (Internal Revenue Service)	Choose one from ④ – ② according to your individual circumstances and submit it. ① Copy of 1040 (or 1040-EZ, ES, etc.) for 2019 ② 2019 Tax Return Transcript	All of ① – ③ must be submitted according to your individual circumstances. ① Payslips for January to December 2019 from employer ② Statement of reasons for income tax payment certificate being unable to be issued. ③ All evidential documents regarding reasons it is unavailable (legal basis, etc.)	All of ① – ④ must be submitted according to your individual circumstances. ① Pay slips for January to December 2018 from employer ② Certificate of income tax exemption issued by employer ③ Statement of reasons for income tax payment certificate being unable to be issued. ④ All evidential documents regarding reasons it is unavailable (legal basis, etc.)	Document certifying no income tax return record can be obtained from the National Tax Service. ・Verification of Non-filing Letter (Transcript should be issued and submitted)
Bangladesh (National Board of Revenue)	2019 Form of Return of Income			Indicate in your application that you can not do income-generating activities
Vietnam (Tổng cục Thuế)	2019 Certificate of Individual Income Tax Paid in Vietnam			Indicate in your application that you can not do income-generating activities
Sri Lanka (සේවයාලය)	Choose one from ④ – ② according to your individual circumstances and submit it. ① 2019 SLIR-Form 4R3 (for residents) ② 2019 SLIR-Form 4R8 (for non-residents)			Indicate in your application that you can not do income-generating activities
Myanmar (IRD, Internal Revenue Department)	2019 Individual income tax return (or payment certificate)			Indicate in your application that you can not do income-generating activities
Brazil (Receita Federal)	2019 Individual income tax return (or payment certificate)			Indicate in your application that you can not do income-generating activities
Singapore (Inland Revenue Authority of Singapore)	2019 Notice of Assessment			Indicate in your application that you can not do income-generating activities
Sweden (Skatteverket)	2019 Inkomstdeklaration I (Income Tax Return 1)			Indicate in your application that you can not do income-generating activities
Switzerland (Federal Tax Administration)	2019 Individual income tax return (Steuererklärung für natürliche personen)			Indicate in your application that you can not do income-generating activities
Spain (Agencia Tributaria)	2019 Individual income tax return (or payment certificate)			Indicate in your application that you can not do income-generating activities
Argentina (AFIP)	2019 Individual income tax return (or payment certificate)	Indicate in your application that you can not do income-generating activities		
UK (HM Revenue & Customs)	2019 Form-SA 100, 102, etc.	Indicate in your application that you can not do income-generating activities		
Uzbekistan (O'zbekiston Respublikasi Davlat soliq qo'mitasi)	2019 Individual income tax return (or payment certificate)	Indicate in your application that you can not do income-generating activities		
Israel (Israel Tax Authority)	2019 Individual income tax return (or payment certificate)	Indicate in your application that you can not do income-generating activities		
Italy (Agenzia delle Entrate)	2019 Individual income tax return (or payment certificate)	Indicate in your application that you can not do income-generating activities		
India (Income Tax Department)	Choose one from ④ – ② according to your individual circumstances and submit it. ① ITR-V (Indian Income Tax Return Verification Form) ② Indian Income Tax Return Acknowledgement	Indicate in your application that you can not do income-generating activities		
Indonesia (DIREKTORAT JENDERAL PAJAK)	Document ③ must be submitted, and along with this one from ② to ④ should be selected and submitted according to your individual circumstances. ① 2019 1721-A1 ② All of 1770S for 2019 (Attachment (LAMPIRAN) I-II must be included) ③ All of 1770 for 2019 (Attachment (LAMPIRAN) I-IV must be included) ④ 2019 1770SS (total annual income of 6,000 rupiah or less)	Indicate in your application that you can not do income-generating activities		
Japan (国税庁)	Certificate of provincial and municipal taxation as of 2019 (Heisei 31th year)	All of ① – ③ must be submitted according to your individual circumstances. ① Payslips for January to December 2019 from employer ② Statement of reasons for income tax payment certificate being unable to be issued. ③ All evidential documents regarding reasons it is unavailable (legal basis, etc.)	All of ① – ④ must be submitted according to your individual circumstances. ① Pay slips for January to December 2018 from employer ② Certificate of income tax exemption issued by employer ③ Statement of reasons for income tax payment certificate being unable to be issued. ④ All evidential documents regarding reasons it is unavailable (legal basis, etc.)	Certificate showing absence of income can be obtained from the National Tax Service. ・Certificate for provincial, municipal tax exemption
China (国家税务总局)	Choose once from ④ – ② and submit it. ① Proof of total tax payment (税收完税证明) for January to December 2019 and pay slips for January to December 2019 from employer (both documents must be submitted) ② Proof of total tax payment (税收完税汇总证明) for January to December 2019			Indicate in your application that you can not do income-generating activities
Czech Republic (Financni Sprava)	2019 Form-MFin 540S/AJ			Indicate in your application that you can not do income-generating activities
Kazakhstan (National Revenue Bureau)	2019 Individual income tax return (or payment certificate)			Indicate in your application that you can not do income-generating activities
Cambodia (General Department of Taxation Cambodia)	2019 Individual income tax return (or payment certificate)			Indicate in your application that you can not do income-generating activities
Canada (Canada Revenue Agency)	Choose one from ④ – ② according to your individual circumstances and submit it. ① 2019 Form-T1 General ② 2019 Information Return			Certificate showing absence of income can be obtained from the National Tax Service
Thailand (กรมสรรพากร)	Choose one from ④ – ③ according to your individual circumstances and submit it. ① 2019 Income Tax Payment Certificate ② 2019 P.N.D90 ③ 2019 P.N.D91			Indicate in your application that you can not do income-generating activities
Turkey (Revenue Administration)	② 2019 Individual Income Tax Payment Certificate (Tax Office)			Indicate in your application that you can not do income-generating activities
Pakistan (Central Board of Revenue)	2019 Individual income tax return (or payment certificate)			Indicate in your application that you can not do income-generating activities
Poland (The Polish Tax Administration)	2019 PIT Forms			Indicate in your application that you can not do income-generating activities
Fiji (FRCA)	2019 Individual income tax return (or payment certificate)	Indicate in your application that you can not do income-generating activities		
Philippines (Bureau of Internal Revenue)	Choose one from ④ – ② according to your individual circumstances and submit it. ① 2019 BIR-1700 (Wage earner) ② 2019 BIR-1701 (individual business or professional worker)	Certificate showing no income tax return record can be obtained from the National Tax Service ・Certification (Available from the BIR District Office)		
Hungary (Nemzeti Adó-és Vámhivatal)	2019 Individual income tax return (or payment certificate)	Indicate in your application that you can not do income-generating activities		
Australia (Australian Taxation Office)	2019 Individual Tax Return	Indicate in your application that you can not do income-generating activities		
Hong Kong (Inland Revenue Department)	Choose one from ④ – ② according to your individual circumstances and submit it. ① 2018/19 Notice of Assessment ② 2018/19 Tax Return (Year of Assessment)	Certificate showing absence of Income can be obtained from the National Tax Service ・2018/2019 Year of Assessment		
Brunei	2019 pay slips (company seal required) ※ Countries that do not charge individual income tax	Indicate in your application that you can not do income-generating activities		
Saudi Arabia				
Qatar				
Kuwait				
Bahrain				
United Arab Emirates				

\* Documents for submission by country can be changed according to the circumstance, and additional documents other than above can also be submitted.

\* Non-English documents should be translated into English or Korean, and then the Consent of Translation Confirmation should be signed to be submitted together with the original and translated copy.

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