

# (Year) Income Statement of a Controlled Foreign Company (CFC) For Profit-Seeking Enterprises

|   |  |   |  |  |  |  |  |  |  |
|---|--|---|--|--|--|--|--|--|--|
| <b>Name of Trust Withholding Agency</b> |  | <b>Tax Code No. of Trust Withholding Agency</b> |  |  |  |  |  |  |  |
|---|--|---|--|--|--|--|--|--|--|

**Instructions:**

- If the beneficiary is a profit-seeking enterprise, please complete this form. If the beneficiary is an individual, please fill out the "Income Statement of a Controlled Foreign Company (CFC) For Individuals." If additional space is needed, please replicate the statement.
- If the trust property includes shares or capital of an affiliated enterprise located in a low-tax country or jurisdiction outside the Republic of China (hereafter referred to as "low-tax jurisdiction"), the beneficiary's (or the settlor if the beneficiary is not determined) direct shareholding ratio (including both trust-held and non-trust-held shares) should be calculated in accordance with Article 43-3 of the Income Tax Act and add the indirect shareholding ratio of the beneficiary, as well as the direct and indirect shareholding ratios of related or nominal parties. If the total reaches 50%, the affiliated enterprise in the low-tax jurisdiction is considered a CFC of the beneficiary.
- This statement should be completed separately for each trust withholding agency and each CFC. Generally, one form should be submitted for each CFC. If different beneficiaries who directly hold shares or capital of a CFC, where the CFC possesses financial instruments measured at fair value through profit or loss (hereafter referred to as FVPL), choose different methods to deal with the revaluation gains and losses of FVPL. , please submit a separate statement for each beneficiary. (Regarding the selection of FVPL adjustment items, the tax authorities may assess the information based on the annual income tax return filed by the beneficiary.)
- Please complete the "Attachment: Statement of the Shareholding of the Beneficiary and Related Parties With The Organization Chart" and submit it along with this statement.

**Detail of Beneficiary in this statement:**

|   |      |              |   |      |              |
|---|------|--------------|---|------|--------------|
| 1 | Name | Tax Code No. | 2 | Name | Tax Code No. |
|---|------|--------------|---|------|--------------|

**Part 1: General Information of CFC**

|   |   |   |  |
|---|---|---|--|
| Chinese Name(FC1 <sub>1</sub> )                         |   |   |  |
| English Name(FC1 <sub>2</sub> )                         |   |   |  |
| Tax Identification Number(FC2)                          | Number/Other Identification   |   |  |
| Country Code of Low-Tax Country (or Jurisdiction) (FC3) |   |   |  |
| Inspection of Substantial Operating Activities          | The CFC has a fixed place of business in its registered place.(F1)  | <input type="checkbox"/> Yes, Address : _____ <input type="checkbox"/> No             |  |
|   | The CFC recruits employees to carry out actual operating business in its registered place. (F2)   | <input type="checkbox"/> Yes, Number of Employees : _____ <input type="checkbox"/> No |  |
|   | The income ratio calculated in accordance with Subparagraph 2, Paragraph 2,Article 5 of the "Regulations Governing Application of Recognizing Income from Controlled Foreign Company for Profit-Seeking Enterprise"(CFC Regulations) < 10%.(F3) | <input type="checkbox"/> Yes, Ratio : _____ <input type="checkbox"/> No               |  |

Note: If "No" is ticked in any of Column from F1 to F3, then Parts 2 to 4 shall also be completed.

**Part 2: Current-Year Earnings** UNIT: NTD

| Item   | Amount   |
|--|--|
| Net Profit (or Loss) after Tax of the Current Year (A1)  |  |
| Other Profit (or Loss) Items Included in the Undistributed Surplus Earnings of the Current Year (A2)   |  |
| Adjustment Items Derived from Invested Enterprises in Non-low-tax Jurisdictions Recognized under the Equity Method   | Investment Income (or Loss) (A3)                         |
|  | Realized Investment Income (or Loss)                     |
|  | Resolved Amount of Surplus Earnings Distribution         |
|  | Realized Investment Losses (A6)                          |
| Adjustment Amount for the Disposal of Equity Interests (A7)  |  |
| <input type="checkbox"/> Choose to defer the inclusion of FVPL's fair value changes into the CFC's current-year earnings until realized this year (those who do not tick this item do not need to fill in the "FVPL Adjustment Items" Column). |  |
| FVPL Adjustment Items  | Amount of FVPL's Fair Value Changes (A8)                 |
|  | Adjustment Amount for the Disposal of FVPL (A9)          |
|  | Adjustment Amount for the Reclassification of FVPL (A10) |
| The amount of the deferred FVPL adjustment items from previous years shall be included in the CFC's current-year earnings in accordance with Paragraph 5, Article 7 of the CFC Regulations. (A10a)   |  |
| CFC's Current-Year Earnings (Losses) [ A11 = A1 + A2 - A3 + (A4 + A5 - A6) + A7 - A8 + A9 + A10 + A10a ]   |  |

**Part 3: Statements of Loss Deductions of the Past 10 Years** UNIT: NTD

| Year  | Declared or Assessed Earnings (B1) | Declared or Assessed Losses (B2) | Deducted Amount of Assessed Losses as of the End of Last Year (B3) | The Capital Reduction to Compensate the Assessed Losses in this Year (B4) | The Deducted Amount in this Year (B5) | Balance of Undeducted Assessed Losses (B6) = (B2 - B3 - B4 - B5) |
|-------|------------------------------------|----------------------------------|--|---|---------------------------------------|--|
| Total |                                    |                                  |  |   |                                       |  |

Note: The CFC's losses incurred in or before 2022 shall not be deducted from the CFC's earnings generated in 2023 or later.

**Part 4 is not required to be completed if any of the following conditions are met.**  
 【where the operating period is less than one year, Column A11 × ( 12 ÷ number of operating months \_\_\_\_\_ ) = \_\_\_\_\_(A12), the amount in Column A11 for the following inspection conditions should be included in Column A12 , which is calculated based on the annualized earnings (losses). (Any part of the operating period less than a full month shall be regarded as a full month for such calculation.)】  
Amount of Column A11 ≤ NTD 0  
"NTD 0 < Amount of Column A11 ≤ NTD 7 million", and "The sum of current-year earnings or losses of each CFC that their shares or capital directly held by the profit-seeking enterprise beneficiary and do not meet the substantial operating activities criteria is NTD \_\_\_\_\_ ≤ NTD 7 million."

**Part 4: Calculate Business Income** UNIT: %, NTD

| Item   | NTD/Ratio           |              |  |   |
|--|---------------------|--------------|--|---|
| CFC's Current-Year Earnings (C1=A11)   |                     |              |  |   |
| The Legal Reserve or Items of Restricted Distribution of Surplus Earnings (C2)   |                     |              |  |   |
| The Deducted Amount in this Year from CFC's Losses of the Past 10 Years Assessed by the Tax Authority (C3, please fill in the sum of Column B5 of Part 3 of this Statement.) |                     |              |  |   |
| Serial No.   | Name of Beneficiary | Tax Code No. | The beneficiary's direct holding ratio shall be calculated using a weighted average over the trust holding period (C4) | <b>CFC investment income [ C5 = (C1 - C2 - C3) × C4 ]</b> |
|  |                     |              |  |   |

Note: The amount of Column C5 of each beneficiary shall be filled in the Column "CFC Investment Income/Business Income" of the "Income Statement of Beneficiary -Controlled Foreign Company (CFC)." If the amount is negative, fill in with "0."

**Part 5: Details of Dividends or Surplus Earnings Beneficiary Received and Foreign Tax Credit** UNIT: NTD

|   |  |   |  |
|---|--|---|--|
| No. _____   | Name of beneficiary _____  | Tax Code No. _____  |  |
| <b>Part 5.1:</b>  |  |   |  |
| Fiscal Year which the CFC's Surplus Earnings were generated | Amount of Dividends or Surplus Earnings distributed from the CFC this year, calculated based on the benefit distribution proportion. (Excluding Year 2022 and Previous Years) (DA) | Income Taxes Paid in the Source Jurisdiction or the Mainland Area on such CFC's Dividends or Surplus Earnings, calculated based on benefit distribution proportion.(EA) |  |
| 2023  |  |   |  |
| Total   | (DA1)  | (EA1)   |  |

**Part 5.2:**

| Accrual Year of CFC's Surplus Earnings | Recognized CFC Investment Income      |   |   |                                     |   | Amount of Dividends or Surplus Earnings Received This Year Not Yet Included in Taxable Income  |   | Recognized CFC Investment Income (D3/D4) |  | Not Yet Included in Taxable Income (D7/D8)                     |  |  |
|--|---------------------------------------|---|---|-------------------------------------|---|--|---|--|--|--|--|--|
|  | Recognized CFC Investment Income (D1) | Cumulative Amount of CFC Investment Income Received (or Disposed) By Last Year<br>【D2=the Sum of Column D2, D3, D4 and D5 of Last Year】 | Amount of Dividends or Surplus Earnings Received in This Year |                                     | Balance of Recognized CFC Investment Income by Disposal Ratio on Disposal Date (D5) | Balance of CFC Investment Income Not Yet Received (nor Disposed) as Dividends or Surplus Earnings (D6 = D1 - D2 - D3 - D4-D5<br>Please fill in zero if the amount of D6 is negative) | Sourced From Regions Outside Mainland Area (D7) | Sourced From Mainland Area (D8)          | Income Tax Paid in Sourced Jurisdiction outside Mainland Area (E1) | Income Tax Paid in Mainland Area and Sourced Jurisdiction (E2) | Income Tax Paid in Sourced Jurisdiction outside Mainland Area (E3) | Income Tax Paid in Mainland Area and Sourced Jurisdiction (E4) |
|  |                                       |   | Sourced From Regions Outside the Mainland Area (D3)           | Sourced From the Mainland Area (D4) |   |  |   |  |  |  |  |  |
| 2023                                   |                                       |   |   |                                     |   |  |   |  |  |  |  |  |
| Total                                  |                                       |   | (D3A)   | (D4A)                               |   | (D7A)  | (D8A=DA1-D3A-D4A-D7A)                           | (E1A)                                    | (E2A)  | (E3A)  | (E4A=EA1-E1A-E2A-E3A)  |  |

**Declaration:**

1. With respect to dividends or earnings from a CFC actually distributed during this year, the proportion that has been recognized as Investment Income and included in taxable income for this year or prior years pursuant to Article 43-3 of the Income Tax Act shall be filled in Column D3 and D4, respectively, based on the year of recognition and classified as "Sourced From Regions outside the Mainland Area" and "Sourced From Mainland Area". The proportion that has not been previously included in taxable income shall be reported in Column D7 and D8, respectively, based on the fiscal year which the CFC's earnings generated and were classified as "Sourced From Regions outside the Mainland Area" and "Sourced From Mainland Area."

2. The aggregate amount of Column (D7A) and (D8A) shall be reported in the Column "Amount of CFC Dividends or Surplus Earnings Received This Year Not Yet Included in Taxable Income /Basic Income" on the "Income Statement of Beneficiary-Controlled Foreign Company (CFC)" (Page 6).The aggregate amount of Column (E3A) and (E4A) shall be reported in the Column "Overseas Income Tax Paid" on Page 6.

3. The Trustee has fulfilled the duty of cooperation and made reasonable efforts to verify; however, due to \_\_\_\_\_, it was still not possible to obtain the information in Part 5.2 regarding the identification of investment income previously recognized and included in taxable income for the dividends or surplus earnings distributed in the current year, resulting in the inability to fully report the information in those Column.

**【Supplementary Instructions】**  
If the information required for Part 5.2 is not available, please enter the amount reported in Column (DA1) of Part 5.1 into Column "Amount of CFC Dividends or Surplus Earnings Received This Year Not Yet Included in Taxable Income /Basic Income" on Page 6, and enter the amount in Column (EA1) into the Column "Overseas Income Tax Paid" on Page 6.

**Part 6: Details of The Disposal of CFC's Shares or Capital** UNIT: NTD

|               |  |                                    |                                |
|---------------|--|------------------------------------|--------------------------------|
| Disposal Date |  | Income Resulted from Disposal (F1) | Original Acquisition Cost (F2) |
|---------------|--|------------------------------------|--------------------------------|

**Note:**  
When disposing of CFC shares or capital, please calculate the income from property transactions and fill it in the "Income from Property Transactions" Column of the "Income Statement of Beneficiary-Overseas Income."

Copy I: For Data Entry Copy II: For Tax Jurisdiction

**Date:**

|               |  |
|---------------|--|
| Statement No. |  |
|---------------|--|

|             |  |
|-------------|--|
| Receipt No. |  |
|-------------|--|