

Income Statement of Beneficiary (Year)-Controlled Foreign Company (CFC)

Name of Trust		Tax Code No. of Trust							
Withholding Agency		Withholding Agency							
Chinese Name of the CFC		English Name of the CFC							

Instructions:

1. This statement must be completed separately for each trust withholding agency, with a separate form required for each CFC.
2. The Column "Beneficiary Name" and "Beneficiary Tax Code No." shall be completed regardless of whether any income is reported.
3. If the trust property consists of shares or capital in affiliated enterprises located in the low-tax jurisdictions outside the Republic of China (hereinafter referred to as "low-tax jurisdictions"), and these entities qualify as Controlled Foreign Companies (CFCs) for the beneficiaries, and the beneficiaries are subject to Article 43-3 of the Income Tax Act or Article 12-1 of the Income Tax Basic Act, then the trustee should fill in the amount of "CFC investment income (C5)" or "business income (C5)" from Part 4 of the "Income Statement of a Controlled Foreign Company" into the "CFC Investment Income/Business Income" Column of this statement. If the beneficiaries have not been determined, the settlor shall be deemed the beneficiary; the Column "Beneficiary Name" shall be completed with the settlor's name and tax code number.
4. When beneficiaries receive dividends or surplus earnings from CFCs, they should report them based on the fiscal year of the CFCs' surplus earnings, in accordance with the following provisions:
 - (1) For the year 2022 and previous years, this should be reported in Column "Income from Profit-Seeking Activities" of "Income Statement of Beneficiary- Overseas Income."(Page 4)
 - (2) For the year 2023 and subsequent years:
 - A. Beneficiaries should report either the aggregate amount of Column (D7A) and (D8A) from Part 5.2 of the " Income Statement of a Controlled Foreign Company (CFC) For Profit-Seeking Enterprises" (Page 7-1), or Column (D6A) from Part 5.2 of the " Income Statement of a Controlled Foreign Company (CFC) For Individuals " (Page 7-2) in Column "Amount of CFC Dividends or Surplus Earnings Received This Year Not Yet Included in Taxable Income /Basic Income" of this statement.
 - B. Beneficiaries should report either the aggregate amount of Column (E3A) and (E4A) from Part 5.2 of Page 7-1, or Column (E2A) from Part 5.2 of Page 7-2 in Column "Overseas Income Tax Paid" of this statement.
 - C. If the information in Part 5.2 of the statements mentioned above is not available, please enter the amounts reported in Column (DA1) and Column (EA1) of Part 5.1 into the Column "Amount of CFC Dividends or Surplus Earnings Received This Year Not Yet Included in Taxable Income /Basic Income" and Column "Overseas Income Tax Paid" of this statement.
5. Overseas Income Tax Paid refers to income taxes that domestic beneficiaries have paid according to the tax laws of the country where the income originates. If the beneficiary has applied for a refund of previously paid taxes in the source country, such amounts should be deducted.
6. If additional space is needed, please attach extra sheets to the statement.

Beneficiary Name	CFC Investment Income /Business Income	Amount of CFC Dividends or Surplus Earnings Received This Year Not Yet Included in Taxable Income Basic Income
Tax Code No. of the Beneficiary		Overseas Income Tax Paid
01		<input type="checkbox"/> Amount of Column(DA1) from Part 5.1 of Page 7-1 or Page 7-2 <input type="checkbox"/> Aggregate amount of Column (D7A) and Column (D8A) from Part 5.2 of Page 7-1 or amount of Column (D6A) of Page 7-2
		<input type="checkbox"/> Amount of Column (EA1) from-Part 5.1 of Page 7-1 or Page 7-2 <input type="checkbox"/> Either aggregate amount of Column (E3A) and Column (E4A) from Part 5.2 of Page 7-1 or amount of Column (E2A) from Part 5.2 of Page 7-2
02		<input type="checkbox"/> Amount of Column (DA1) from Part 5.1 of Page 7-1 or Page 7-2 <input type="checkbox"/> Aggregate amount of Column (D7A) and Column (D8A) from Part 5.2 of Page 7-1 or amount of Column (D6A) of Page 7-2
		<input type="checkbox"/> Amount of Column (EA1) from Part 5.1 of Page 7-1 or Page 7-2 <input type="checkbox"/> Either aggregate amount of Column (E3A) and Column (E4A) from Part 5.2 of Page 7-1 or amount of Column (E2A) from Part 5.2 of Page 7-2
03		<input type="checkbox"/> Amount of Column (DA1) from Part 5.1 of Page 7-1 or Page 7-2 <input type="checkbox"/> Aggregate amount of Column (D7A) and Column (D8A) from Part 5.2 of Page 7-1 or amount of Column (D6A) of Page 7-2
		<input type="checkbox"/> Amount of Column (EA1) from Part 5.1 of Page 7-1 or Page 7-2 <input type="checkbox"/> Either aggregate amount of Column (E3A) and Column (E4A) from Part 5.2 of Page 7-1 or amount of Column (E2A) from Part 5.2 of Page 7-2
04		<input type="checkbox"/> Amount of Column (DA1) from Part 5.1 of Page 7-1 or Page 7-2 <input type="checkbox"/> Aggregate amount of Column (D7A) and Column (D8A) from Part 5.2 of Page 7-1 or amount of Column (D6A) of Page 7-2
		<input type="checkbox"/> Amount of Column (EA1) from Part 5.1 of Page 7-1 or Page 7-2 <input type="checkbox"/> Either aggregate amount of Column (E3A) and Column (E4A) from Part 5.2 of Page 7-1 or amount of Column (E2A) from Part 5.2 of Page 7-2

05		<input type="checkbox"/> Amount of Column (DA1) from Part 5.1 of Page 7-1 or Page 7-2 <input type="checkbox"/> Aggregate amount of Column (D7A) and Column (D8A) from Part 5.2 of Page 7-1 or amount of Column (D6A) of Page 7-2	
		<input type="checkbox"/> Amount of Column (EA1) from Part 5.1 of Page 7-1 or Page 7-2 <input type="checkbox"/> Either aggregate amount of Column (E3A) and Column (E4A) from Part 5.2 of Page 7-1 or amount of Column (E2A) from Part 5.2 of Page 7-2	
06		<input type="checkbox"/> Amount of Column (DA1) from Part 5.1 of Page 7-1 or Page 7-2 <input type="checkbox"/> Aggregate amount of Column (D7A) and Column (D8A) from Part 5.2 of Page 7-1 or amount of Column (D6A) of Page 7-2	
		<input type="checkbox"/> Amount of Column (EA1) from on Part 5.1 of Page 7-1 or Page 7-2 <input type="checkbox"/> Either aggregate amount of Column (E3A) and Column (E4A) from Part 5.2 of Page 7-1 or amount of Column (E2A) from Part 5.2 of Page 7-2	
07		<input type="checkbox"/> Amount of Column (DA1) from Part 5.1 of Page 7-1 or Page 7-2 <input type="checkbox"/> Aggregate amount of Column (D7A) and Column (D8A) from Part 5.2 of Page 7-1 or amount of Column (D6A) of Page 7-2	
		<input type="checkbox"/> Amount of Column (EA1) from Part 5.1 of Page 7-1 or Page 7-2 <input type="checkbox"/> Either aggregate amount of Column (E3A) and Column (E4A) from Part 5.2 of Page 7-1 or amount of Column (E2A) from Part 5.2 of Page 7-2	
08		<input type="checkbox"/> Amount of Column (DA1) from Part 5.1 of Page 7-1 or Page 7-2 <input type="checkbox"/> Aggregate amount of Column (D7A) and Column (D8A) from Part 5.2 of Page 7-1 or amount of Column (D6A) of Page 7-2	
		<input type="checkbox"/> Amount of Column (EA1) from Part 5.1 of Page 7-1 or Page 7-2 <input type="checkbox"/> Either aggregate amount of Column (E3A) and Column (E4A) from Part 5.2 of Page 7-1 or amount of Column (E2A) from Part 5.2 of Page 7-2	
Total			

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

Statement No.	
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Date:

Receipt No.	
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