

Revenue and Expenditure Statement of Trust Property

Period: From Day /Month /Year / / To Day/Month /Year / /

Name of Trust Withholding Agency					Tax Code No. of Trust Withholding Agency							
Income Category Revenue and Expenditure Item	Income from Profit-Seeking Activities	Interest Income	Income from Lease and Royalties	Income from Property Transactions	Prizes or Awards Won from Skills Competitions or by Chance	Other Income	Investment Income/ Business Income/ from Controlled Foreign Company (CFC)	Total	Income Derived from Individuals' House and Land Transactions (See instruction 5)			
01 Total Income												
02 Total Cost												
03 Total Expenses (04+10)												
04 Directly Attributable Expenses (sum of 05 to 09)												
05												
06												
07												
08												
09												
10 Indirectly Attributable Expenses (sum of 11 to 13)												
11												
12												
13												
14 Net Income Amount (01-02-03)												
15 Domestic Withholding Tax												
16 Overseas Income Tax Paid												
17 Accumulated Undistributed Income from Previous Period												
18 Accumulated Domestic Withholding Tax from Previous Period												
19 Accumulated Overseas Income Tax Paid from Previous Period												
20 Amount Distributed for the Current Year												
21 Domestic Withholding Tax on Distribution for the Current Year												
22 Overseas Income Tax Paid on Distribution for the Current Year												
23 Accumulated Undistributed Balance for Current Period (14+17-20)												
24 Accumulated Undistributed Domestic Withholding Tax for Current Period (15+18-21)												
25 Accumulated Undistributed Overseas Income Tax Paid for Current Period (16+19-22)												
Methods for Calculating Various Income from Trust Property: <input type="checkbox"/> Cash Basis <input type="checkbox"/> Accrual Basis												

Instructions:

1. This statement must be completed separately for each trust withholding agency.
2. This statement should report all revenues and expenditures related to the trust property including income from sources in the Republic of China (including the Mainland Area) and overseas (including Hong Kong and Macau).
3. For the "Total Expenses" column: According to Paragraph 2, Article 3-2 of the Enforcement Rules of the Income Tax Act, expenses shall be deducted from entries under corresponding income categories in accordance with the proportion of amounts under various income categories to the total income derived from the trust property, except for what can be directly, reasonably, and clearly categorized that may be individually categorized, recognized, and deducted.
4. Columns 17 to 25 are specifically designated for trust withholding agencies outlined in Paragraphs 5 or 6, Article 3-4 of the Income Tax Act. These columns should not be filled in by any other trust withholding agencies.
5. If the trust property being traded involves a house, land, house utilization right, presale house with its building location, or shares or capital that meet certain conditions as stipulated in Article 4-4 of the Income Tax Act, and if the beneficiary is an individual, please attach a receipt for the Individual House and Land Transactions Income Tax Return (if applicable). The income and expenses associated with such properties will not be

included in the total calculation.

6. Please replicate the statement if additional space is needed.

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

Date:

Statement No.	
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Receipt No.	
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