

(Year) **Income Statement of Beneficiary – Overseas Income**
(including income from Hong Kong and Macau)

The trust deed of the trust withholding agency is
 Charitable trust/mutual trust fund, securities investment trust fund, futures trust fund, or other trust fund approved by the Financial Supervisory Commission
 Other (Please tick in the)

Name of Trust Withholding Agency	Tax Code No. of Trust Withholding Agency								
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Instructions:

- This statement must be completed separately for each trust withholding agency.
- If the beneficiaries (including individuals and profit-seeking enterprises) have overseas income, their overseas income and taxes paid should be reported in this statement. However, if the beneficiary is an individual whose total annual overseas income does not exceed NT\$500,000, he/she may be exempt from this requirement.
- The amounts in the income categories of beneficiaries should be reported based on the overseas income derived from the trust property in the current year (including income sourced from Hong Kong and Macau, but excluding income sourced from Mainland China). The income should be calculated and reported according to the income category and the proportion of benefits allocated to each beneficiary. However, for charitable trusts and mutual trust funds, securities investment trust funds, futures trust funds, or other trust funds approved by the Financial Supervisory Commission, the overseas income should be reported as the distribution made to beneficiaries during the current year.
- If the trust property consists of shares or capital of affiliated enterprises located in low-tax jurisdictions outside the Republic of China (hereinafter referred to as "low-tax jurisdictions"), and these affiliated enterprises are Controlled Foreign Companies (CFCs) of the beneficiaries, and the beneficiaries are subjected 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 of "Name of the Beneficiary" shall be completed with the settlor's name and tax code number.
- When beneficiaries receive dividends or surplus earnings from CFCs, they should report them based on the accrual year of the CFCs' surplus earnings, in accordance with the following provisions:
 - For the year 2022 and previous years, this should be reported in the "Income from Profit-Seeking Activities" column of the statement.
 - For the year 2023 and subsequent years, beneficiaries should report the sum of the amounts (D7A) and (D8A) from Part 5.2 of the "Income Statement of a Controlled Foreign Company-For Profit-Seeking Enterprises" and the amount (D6A) from Part 5.2 of the "Income Statement of a Controlled Foreign Company-For Individuals" in the "CFC Dividends or Surplus Earnings Received" column of this statement. If the items in Part 5.2 of the statements mentioned above are not completed, the amount in column (DA1) of Part 5.1 should be reported in the "CFC Dividends or Surplus Earnings Received" column.
- Overseas Income Tax Paid refers to income taxes paid by domestic beneficiaries in accordance with the tax laws of the source country of the income. However, if the beneficiary has applied for a refund of the aforementioned taxes in the source country, the refunded amounts should be deducted.
- If additional space is needed, please replicate the statement.

Name of the Beneficiary	Income from Profit-Seeking Activities	Interest Income	Income from Lease and Royalties	Income from Property Transactions	Prizes or Awards Won from Skill Competitions or by Chance	Others	CFC Investment Income /Business Income	CFC Dividends or Surplus Earnings Received
Tax Code No. of the Beneficiary	Overseas Income Tax Paid	Overseas Income Tax Paid	Overseas Income Tax Paid	Overseas Income Tax Paid	Overseas Income Tax Paid	Overseas Income Tax Paid		Overseas Income Tax Paid
01								
02								
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08								
09								
10								
Total								

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

Date:

Statement No.	
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Receipt No.	
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