

# (Year) Income Statement of Beneficiary

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 )

<b>Name of Trust Withholding Agency</b>	<b>Tax Code No. of Trust Withholding Agency</b>
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Trust Settlor Filing Instructions:  
 1. If any of the following conditions apply this year, please provide the settlor information: a newly established Other Interest Oriented Trust, any new Other Interest Oriented Trusts added during the trust relationship, or a Self-Benefit Trust that has been converted into an Other Interest Oriented Trust. If none of these conditions apply, there is no need to provide the settlor information.  
 2. Please replicate this statement if additional space is needed.

Name of Settlor	Tax Code No. of Settlor	Name of Settlor	Tax Code No. of Settlor	Name of Settlor	Tax Code No. of Settlor
01		02		03	

Instructions:  
 1. The "Name of the Beneficiary" and "Tax Code No. of the Beneficiary" columns must be filled in, regardless of whether there is any income reported.  
 2. The amounts in the income categories of beneficiaries should be filled in with the taxable income (including basic income but excluding separate taxation income) calculated based on the income categories and the benefit distribution proportions of income derived from sources in the Republic of China during the current year by the trust property. Income from the Mainland Area sources should be separately reported in the "Income Statement of Beneficiary – Mainland Area Income Source" on page 5. For charitable trusts and mutual trust funds, securities investment trust funds, futures trust funds, or other trust funds approved by the Financial Supervisory Commission, taxable income (including basic income but excluding separate taxation income) should be reported as the distribution made to beneficiaries during the current year.  
 3. Please complete the "Income Statement of Beneficiary – Overseas Income" on page 4 for the beneficiary's overseas income, which includes income from Hong Kong and Macau sources.  
 4. Please complete the "Income from Profit-Seeking Activities" and "Income from Property Transactions" columns for each beneficiary as follows:  
 (1) The beneficiary is an individual:  
 a. "Share Certificates Included in Basic Income" Column: After January 1, 2021, income derived from transactions involving stocks, certificates of entitlement to new shares, certificates of payment, and documents demonstrating title to shares issued or privately placed by companies that are not listed on the stock exchange or traded on over-the-counter markets should be reported. This excludes companies approved by the central authority in charge of relevant enterprises as high-risk innovative startups and have been incorporated for less than five years at the time of transaction. 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 distribution made in the current year, which is derived from the above-mentioned securities transactions after January 1, 2021, should be included in the basic income.  
 b. "Beneficiary Certificates" Column: The transactions income from the sale or redemption of beneficiary certificates of privately placed securities investment trust funds should be reported. 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 distribution made in the current year, which is derived from the sale or redemption of the above-mentioned beneficiary certificates occurring after January 1, 2006, should be reported.  
 c. "Others" Column: This column should be filled in with other taxable income from property transactions that is not listed above. 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 distribution made in the current year of other taxable income from property transactions that does not involve the above-mentioned stocks and the benefit certificates should be reported (excluding income from individual house and land transactions).  
 (2) The beneficiary is a profit-seeking enterprise:  
 a. "Gains Derived from Securities and Futures Transactions" column: The income from securities and futures transactions that are exempt due to suspension of income tax under Article 4-1 and 4-2 of the Income Tax Act should be reported. For charitable trusts and mutual trust funds, securities investment trust funds, futures trust funds, or other trust funds approved by the Financial Supervisory Commission, report the actual distribution made in the current year, which is derived from the above-mentioned tax-suspended securities and futures transactions income occurring after January 1, 2006, should be reported.  
 b. "House and Land Transactions Income on or after July 1, 2021" column: The income of transactions after July 1, 2021, from houses, lands, house utilization rights, pre-sale houses and their building locations, shares, or capital that meet certain conditions under Article 4-4 of the Income Tax Act, should be reported. 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 actual distribution made in the current year from the income of the above-mentioned transactions should be reported.  
 c. "Others" column: Report any taxable income from property transactions that is not categorized in the sections above. For charitable trusts and mutual trust funds, securities investment trust funds, futures trust funds, or other trust funds approved by the Financial Supervisory Commission, any additional taxable income from property transactions distributed in the current year should be reported.  
 (3) On February 7, 2018, the Income Tax Act was amended to repeal the dividend imputation system. An individual residing in the Republic of China who receives dividends or surplus earnings after January 1, 2018, is no longer eligible for the Imputation Tax Credit.  
 5. If the beneficiary is not specified or does not yet exist, please enter "Not specified" or "Does not yet exist" in the "Name of the Beneficiary" column and leave the "Beneficiary Tax Code No." column blank. However, ensure that all relevant income columns are filled in according to the instructions above.  
 6. 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
				Individual			Profit-Seeking Enterprise				
Tax Code No. of the Beneficiary.	Withholding Tax	Withholding Tax	Withholding Tax	Share Certificates Included in Basic Income	Beneficiary Certificates	Others	Gains Derived from Securities and Futures Transactions	House and Land Transactions Income on or after July 1, 2021	Others	Withholding Tax	—
01											
02											
03											
04											
05											
<b>Total</b>											

Note: This statement must be completed separately for each trust withholding agency.

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

**Date:**

Statement No.