

- 113 年度個人受控外國企業(CFC)營利所得計算表(A)

2024 Business Income Statement of a Controlled Foreign Company (CFC) for Individual (Form A)
- (1) 一家 CFC 填一張本表，如不敷填用，請自行依式另加表格，並將本表裝訂於綜合所得稅結算申報書後，一併申報。
The taxpayer shall file this Statement for each CFC. Please replicate the statement and attach it if additional space is needed. Please affix this Statement to the back of the INDIVIDUAL INCOME TAX RETURN and submit them together.

(2) 符合實質營運活動條件之 CFC(即第 F1 欄至第 F3 欄均勾選「是」者)，且以後年度不申請適用虧損扣除者，僅須填第一部分。
For a CFC that meets the substantial operating activities criteria (i.e., “Yes” is ticked for Columns F1 to F3), if the CFC does not incur current-year losses which are intended to be deducted in subsequent years or there are undeducted assessed losses of the CFC from previous years, only Part 1 shall be completed.

(3) 所得人直接持股之 CFC 持有透過損益按公允價值衡量之金融工具(FVPL)，選擇將評價損益遞延至實現時始計入 CFC 當年度盈餘者，請填報表 B 而非本表。
For the income recipient who directly holds shares or capital of a CFC that possesses financial instruments measured at fair value through profit or loss (FVPL), if he/she chooses to defer the inclusion of FVPL’s fair value changes into the CFC’s current-year earnings until realized, Form B shall be completed instead of Form A.

(4) 請參閱填表說明。
Please refer to the filing instructions for details.

(本欄納稅義務人不必填寫)
(The taxpayer is not required to fill the column.)

格式

機關

服務區

箱冊號

頁號
- | | | | | | | | | | | | | | |
|-----------------------------|--|------------------------------------|--|--|--|--|--|--|--|--|--|--|--|
| 納稅義務人姓名
Name of Taxpayer | | 外僑統一證號/國民身分證統一編號
ARC No./ID No. | | | | | | | | | | | |
|-----------------------------|--|------------------------------------|--|--|--|--|--|--|--|--|--|--|--|
- 填報本表之所得人明細 Detail of Income Recipient in Form A：
- | | | | | | | | | | |
|---|---------|--|------------------------------------|--|---|---------|--|------------------------------------|--|
| 1 | 姓名 Name | | 外僑統一證號/國民身分證統一編號
ARC No./ID No. | | 2 | 姓名 Name | | 外僑統一證號/國民身分證統一編號
ARC No./ID No. | |
| 3 | 姓名 Name | | 外僑統一證號/國民身分證統一編號
ARC No./ID No. | | 4 | 姓名 Name | | 外僑統一證號/國民身分證統一編號
ARC No./ID No. | |
- 第一部分 Part 1：CFC 基本資料 General Information of the CFC
- | | | |
|--|--|---|
| 中文名稱 Chinese Name (FC1 ₁) | | |
| 英文名稱 English Name (FC1 ₂) | | |
| 稅務識別碼/其他識別碼 Tax Identification Number/Other Identification Number (FC2) | | |
| 所屬低稅負國家(地區)代碼 Country Code of Low-tax Country (or Jurisdiction) (FC3) | | |
| 實質營運活動檢視
Inspection of Substantial Operating Activities | 設立登記地是否有固定營業場所(F1)
The CFC has a fixed place of business in its registered place.(F1) | <input type="checkbox"/> 是 Yes，地址 Address：_____
<input type="checkbox"/> 否 No |
| | 設立登記地是否有僱用員工實際經營業務(F2)
The CFC recruits employees to carry out actual operating business in its registered place. (F2) | <input type="checkbox"/> 是 Yes，人數 Number of Employees：_____ <input type="checkbox"/> 否 No |
| | 依 CFC 辦法第 5 條第 2 項第 2 款計算之所得占比＜10%(F3)
The income ratio calculated in accordance with Subparagraph 2 of Paragraph 2 of Article 5 of the Regulations Governing Application of Calculating Income from Controlled Foreign Company for Individual＜10%.(F3) | <input type="checkbox"/> 是 Yes，比率 Ratio：_____
<input type="checkbox"/> 否 No |
| CFC 財務報表是否經會計師查核簽證(F4)
Have the CFC’s financial statements been audited and certified by a Certified Public Accountant? (F4) | | <input type="checkbox"/> 是 Yes
<input type="checkbox"/> 否，提供其他文據 No, alternative documents shall be provided：_____ |
| 是否申請延期提示經會計師查核簽證之財務報表或替代該財務報表之其他文據(F5)
Has an extension been applied to provide financial statements audited and certified by a Certified Public Accountant, or to provide alternative documents in lieu of such financial statements? (F5) | | <input type="checkbox"/> 是 Yes
<input type="checkbox"/> 已申請 Has applied,
申請日期 Application Date：____年 Year____月 Month____日 Day；
申請文號 Application No.：_____
核准日期 Approval Date：____年 Year____月 Month____日 Day；
核准文號 Approval No.：_____
<input type="checkbox"/> 併同本次申報案件申請延期至 114 年 12 月 2 日前提示文據
Apply for an extension to provide documents before or on December 2, 2025, with the filing case；
理由 Reason：_____
<input type="checkbox"/> 否 No |
- ☐第 F1 欄至第 F3 欄任一欄位勾選「否」，應填第二部分至第四部分。If “No” is ticked in any of the columns from F1 to F3, then Parts 2 to 4 shall be completed.

☐第 F1 欄至第 F3 欄均勾選「是」，免填第二部分至第四部分，但 CFC 當年度虧損且以後年度欲適用虧損扣除，或 CFC 以前年度核定之各期虧損尚有未扣除餘額者(即上一年度 H6 欄合計大於 0 者)，仍應填第二部分及第三部分(詳填表說明 E)。If “Yes” is ticked for all columns from F1 to F3, Parts 2 to 4 are not required to be filled out. However, if the CFC has incurred current-year losses which are intended to be deducted in subsequent years, or if there are undeducted assessed losses of the CFC from previous years (i.e., the sum of column H6 of the previous year exceeds zero), then Parts 2 and 3 shall be completed (refer to Instruction E for details).
- 第二部分 Part 2：當年度盈餘 The Current-Year Earnings
- 單位：新臺幣元 UNIT:NTD
- | 項目 Item | | | 金額
Amount | | |
|--|--|---|--------------|--|--|
| 當年度稅後淨利(損)Net Profit (or Loss) after Tax of the Current Year (G1) | | | | | |
| 稅後淨利(損)以外純益(損)項目計入當年度未分配盈餘之數額 Other Profit (or Loss) Items Included in the Undistributed Surplus Earnings of the Current Year (G2) | | | | | |
| 源自非低稅負區採權益法認列轉投資事業之調節項目
Adjustment Items Derived from Invested Enterprises in Non-low-tax Jurisdictions Recognized under the Equity Method | 投資損益 Investment Income (or Loss) (G3) | | | | |
| | 投資損益已實現數
Realized Investment Income (or Loss) | 決議盈餘分配數 Resolved Amount of Surplus Earnings Distribution (G4) | | | |
| | | 投資損失已實現數 Realized Investment Losses (G5) | | | |
| | 處分股權之調整數 Adjustment Amount for the Disposal of Equity Interests (G6) | | | | |
| 依 CFC 辦法第 7 條第 5 項規定，將以前年度已遞延 FVPL 評價損益計入本年度盈餘數 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 of Article 7 of the CFC Regulations. (G7) | | | | | |
| CFC 當年度盈餘(虧損)CFC’s Current-Year Earnings (Losses)〔 G8=G1+G2-G3+(G4-G5)+G6+G7 〕 | | | | | |

第三部分 Part 3：10 年虧損扣除申報表 The Statements of Loss Deductions of the Past 10 Years

單位：新臺幣元
UNIT:NTD

年度 Year	申報/核定盈餘 Declared or Assessed Earnings (H1)	申報/核定虧損 Declared or Assessed Losses (H2)	截至上年度已扣除金額 Deducted Amount of Assessed Losses as of the End of Last Year (H3)	本年度減資彌補虧損 Capital Reduction to Compensate Assessed Losses this Year (H4)	本年度扣除金額 Deducted Amount this Year (H5)	未扣除餘額 Balance of Undeducted Assessed Losses (H6)=(H2- H3- H4- H5)
2023						
2024						
合計						

說明：CFC 於 111 年度(含)以前發生之虧損，不得用於抵減 112 年度(含)以後發生之盈餘。
Notes: The CFC’s losses incurred in or before 2022 shall not be deducted from the CFC’s earnings generated in 2023 or later.

符合下列之一，免填第四部分

Part 4 is not required to be completed if any of the following conditions are met.

- 〔營業期間未滿 1 年者，G8 欄×(12÷營業月數)= (G9)，下列二項檢核條件之第 G8 欄應以換算全年盈餘(虧損)第 G9 欄金額計入：(未滿 1 個月，以 1 個月計算)〕
〔Where the operating period is less than one year, Column G8 × (12 ÷ number of operating months) = (G9). The amount in Column G8 for the following two inspection conditions should be included in the amount in Column G9, 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.)〕
- ☐第 G8 欄≤新臺幣 0 元 Amount of Column G8≤NTD 0
- ☐「新臺幣 0 元<第 G8 欄≤新臺幣 700 萬元」且「個人與其合併申報綜合所得稅之配偶及受扶養親屬直接持有股份或資本額且不符合實質營運活動要件之各 CFC 各表第 G8 欄合計數 元≤新臺幣 700 萬元」
“NTD 0<Amount of Column G8≤NTD 7 million”, and
“The sum of Column G8 of each CFC that their shares or capital are directly held by the individual and his/her spouse and dependents who are members of the tax household and do not meet the substantial operating activities criteria is NTD ≤NTD 7 million.”

第四部分 Part 4：歸課所得計算 Calculating Business Income

單位：％、新臺幣元 UNIT: %, NTD

項目 Item					金額/百分比 NTD/Ratio
CFC 當年度盈餘 CFC’s Current-Year Earnings (J1=G8)					
法定盈餘公積或限制分配項目 The Legal Reserve or Items of Restricted Distribution of Surplus Earnings (J2)					
CFC 以前年度經國稅局核定之各期虧損，於當年度扣除之金額(J3，請依本表第三部分第 H5 欄合計數填入)The Deducted Amount in this Year from CFC's Losses of the Past 10 Years Assessed by the Tax Authority (J3, please fill in the sum of Column H5 of Part 3 of this Statement.)					
序號 Serial No.	所得人姓名 Name of Income Recipient	外僑統一證號/ 國民身分證統一編號 ARC No./ID No.	個人直接持有比率按持有期間加權平均計算(J4) The individual's direct holding ratio shall be calculated using a weighted average over the holding period.	信託契約歸屬費用 Attributable Expenses of Trust Deed (J5)	CFC 營利所得〔J =(J1-J2-J3-J5)×J4〕 CFC Business Income

說明：1.各所得人之 J 欄，請填至第五部分第 K1 欄之 113 年度欄位及「個人所得基本稅額申報表」之「營利所得(C1)」欄，若為負數，以 0 填入。
2. J4 欄百分比小數點第 3 位以下無條件捨去。
Note：1. The amount of Column J of each income recipient shall be filled in the Column K1 of Part 5 for the year 2024, and in column “Business Income (C1)” of the 2024 INDIVIDUAL INCOME BASIC TAX RETURN. If it is negative, please fill in “0.”
2. The percentage in column J4 should be rounded down to the third decimal place.

第五部分 Part 5：個人計入 CFC 營利所得及海外可扣抵稅額明細表

Details of Individual’s CFC Business Income Included in the Basic Income and Overseas Income Tax Credit

單位：新臺幣元
UNIT:NTD

序號____ Serial No.	所得人姓名 Name of Income Recipient		外僑統一證號/國民身分證統一編號 ARC No./ID No.				
本年度實際獲配該 CFC 之股利或盈餘(不含 111 年度及以前年度) Dividends or Surplus Earnings Received this Year (Excluding Year 2022 and Previous Years) (K)					本年度實際獲配該 CFC 之股利或盈餘於其來源地已繳納之所得稅 Income Taxes Paid in Source Jurisdiction on such CFC’s Dividends or Surplus Earnings (L)		
CFC 盈餘所屬年度 Accrual Year of CFC’s Surplus Earnings	已計入基本所得額之 CFC 營利所得 CFC Business Income Included in Basic Income				本年度實際獲配該 CFC 之股利或盈餘屬未曾計入基本所得額之金額 Amount of Dividends or Surplus Earnings Received This Year Not Yet Included in Basic Income(K6)	已計入基本所得額之 CFC 營利所得(K3)於其來源地已繳納之所得稅 Income Taxes Paid in Source Jurisdiction on CFC Business Income (K3) Included in Basic Income (L1)	未曾計入基本所得額之金額(K6)於其來源地已繳納之所得稅 Income Taxes Paid in Source Jurisdiction on Income (K6) Not Yet Included in Basic Income (L2)
	已計入基本所得額之 CFC 營利所得 CFC Business Income Included in Basic Income (K1)	截至上年度累積已實際獲配(或已交易)之金額 Cumulative Amount of CFC Business Income Received (or Transacted) By Last Year 【K2=截至上年度 (K2+K3+K4)】 【K2=Sum of Column K2, K3 and K4 of Last Year】	本年度實際獲配股利或盈餘之金額 The Amount of Dividends or Surplus Earnings Received This Year (K3)	本年度交易日已計算 CFC 營利所得餘額按交易比率計算之金額 Balance of Calculated CFC Business Income by Transaction Ratio on Transaction Date (K4)	尚未實際獲配(或交易)之餘額(K5=K1-K2-K3-K4) Balance of CFC Business Income Not Yet Received as Dividends or Surplus Earnings (K5 = K1 - K2 - K3 - K4).		
2023							
2024							
合計			(K3A)		(K6A=K-K3A)	(L1A)	(L2A=L-L1A)

納稅義務人簽名或蓋章：
Taxpayer’s Signature

- ☐無附件 No Attachment
- ☐附件 Attachments：

1.CFC 財務報表 CFC’s Financial Statements 份 copy(copies)

2.其他證明文件 Other Proof Documents 張 sheet(s)

(屬國外文件應自行節譯註記 Please provide an abridged translation with commentaries for foreign documents.)

稽徵機關收件戳記、日期

茲收到先生/女士
Receipt from Mr./Ms.

- 113 年度個人受控外國企業(CFC)營利所得計算表(A) 張及
2024 Business Income Statement of a Controlled Foreign Company (CFC) for Individual (Form A) sheet(s)and
- ☐無附件 No Attachment
- ☐附件 Attachments：

1.CFC 財務報表 CFC’s Financial Statements 份 copy(copies)

2.其他證明文件 Other Proof Documents 張 sheet(s)

(屬國外文件應自行節譯註記 Please provide an abridged translation with commentaries for foreign documents.)

※併同本次申報案件申請延期提示經會計師查核簽證之財務報表或替代該財務報表之其他文據，且經國稅局核准者，將以公告方式載明申請業經核准，代替核准函之送達。For the application for an extension to provide financial statements audited and certified by a CPA or alternative documents with the filing case, the approval by the tax authority will be publicly announced instead of the delivery of an approval letter.

稽徵機關收件戳記、日期