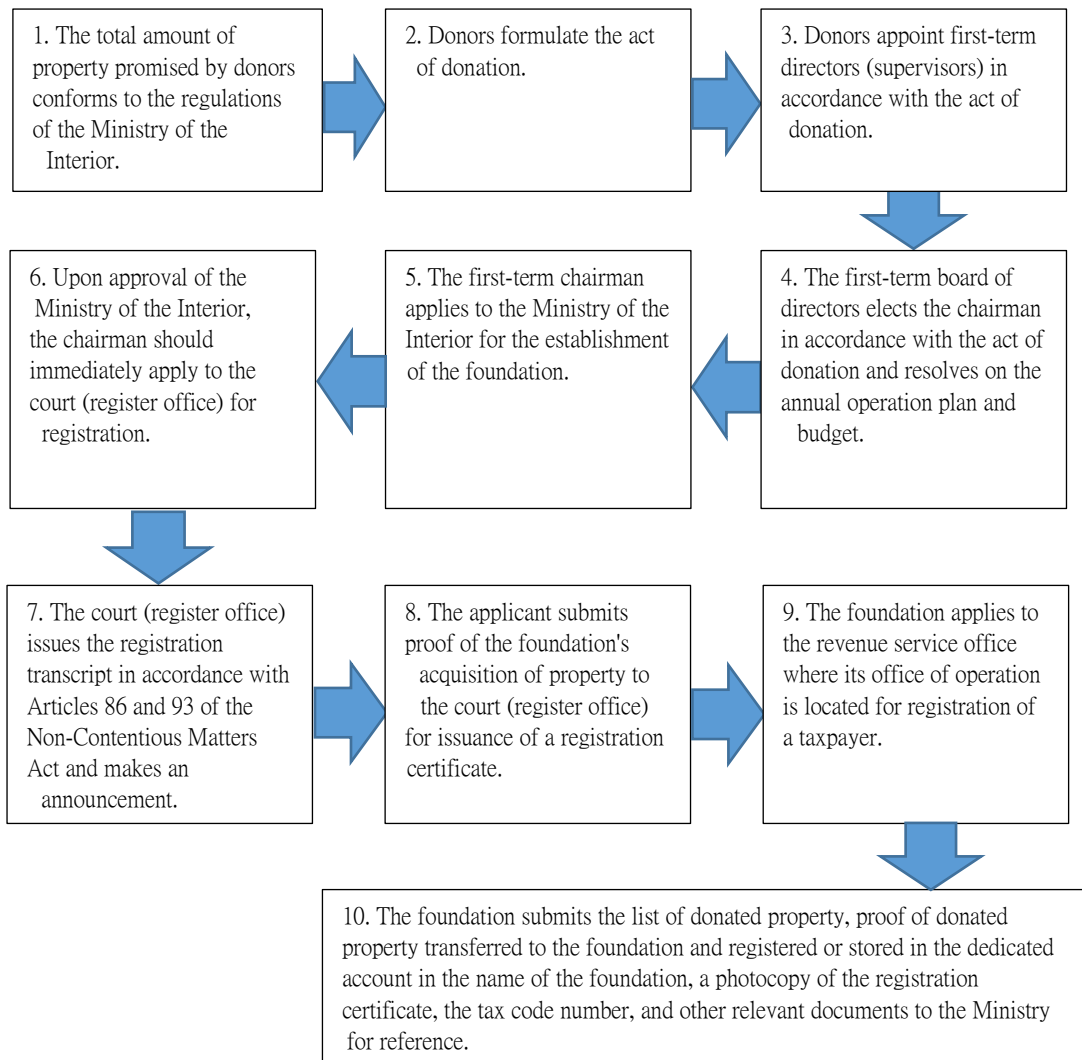


# I. Application for Approval of Establishment

## 1. Applicable Laws

- (1) Article 59 of the Civil Code.
- (2) Paragraph 2, Article 75 of the Foundations Act regarding religious foundations.
- (3) The Ministry of the Interior's Approval and Supervision Guidelines on Review of National Religious Foundation (hereinafter referred to as the "Guidelines").

## 2. Procedures



### **3. Qualifications**

- (1) The main purpose or aim of establishment and the scope of operation specified in the act of donation is to spread religious teachings or promote religious development.
- (2) The name of a national religious foundation specified in the act of donation is sufficient to identify the main purpose or aim of establishment, which is to spread religious teachings or promote religious development.
- (3) The total amount of property is equal to one of the following:
  - A. For a national religious foundation to be established by the donation of real estate and cash, one donation of real estate other than that specified in the Act of Supervising Temples should be made by each of seven special municipalities or counties (cities) and have a cash value of NT\$5 million or more. The total amount of real estate and cash assets should not be less than NT\$30 million (The value of real estate should be calculated based on the present value announced for the year, if land, or based on the value specified in the tax statement issued by the revenue service office, if houses.).
  - B. The cash portion of funds at the establishment of a national religious foundation should not be less than NT\$30 million.

### **4. Donated Property**

- (1) Donors' borrowings should not be donated property.
- (2) Donors should have the full ownership of donated property. Property pledged with other rights should not be donated property.
- (3) The total amount of donated property should be sufficient to achieve the purpose or aim of establishment and scope of operation and in line with the regulations of the Ministry of the Interior.
- (4) All of the donated property should be able to be

transferred to a national religious foundation and registered or stored in a dedicated account in the name of the foundation.

## **5. Name of Foundation**

- (1) A national religious foundations should be in the name of a foundation. A national religious foundation established by the donation of cash should be called a “foundation.”
- (2) The name of a national religious foundation should not be the same as that of other foundations or a name that easily misleads people into believing it is a government agency, or a discriminatory or hateful name.
- (3) The name of a national religious foundation is sufficient to identify the main purpose or aim of establishment, which is to spread religious teachings or promote religious development.
- (4) The name of a national religious foundation should not be the same as that of the board of directors or other internal organizations.

## **6. Act of Donation**

- (1) The act of donation should specify the items set forth in Point 5 of the Guidelines (please refer to 8. Formats and Examples - (2) act of donation).
- (2) The main purpose or aim of establishment and the scope of operation specified in the act of donation is to spread religious teachings or promote religious development.
- (3) The purpose or aim of establishment should be for the public good.
- (4) The purpose or aim of establishment or the scope of operation should not be counter to laws and regulations, public order, or public morals.
- (5) The scope of operation should be in line with the purpose or aim of establishment.
- (6) The scope of operation should not be profit-seeking.
- (7) The purpose or aim of establishment or the scope of operation should not violate laws and regulations (e.g., Point

10 of the Directions for Foundation Registrations by Courts and Judicial Yuan Letter (83)-Mi-Tai-Ting-Min-San-Zi No. 02582 dated February 22, 1994).

## 7. Required Documents

- (1) 1 original application form:
  - A. Provided by the representative (chairman) under the act of donation.
  - B. Affixed with the foundation's seal and the chairman's signature.
- (2) The religion's introduction, classics, and teachings; Chinese translations of documents written in foreign languages should be provided.
- (3) 1 photocopy of donors' ID documents or juridical persons' or non-juridical persons' registration documents: If donors hold Republic of China citizenship, a photocopy of the latest national ID cards (or household registration transcripts) should be submitted; if donors do not hold Republic of China citizenship, a photocopy of the latest passports or residence certificates should be submitted.
- (4) 3 originals of the act of donation or photocopies of will: Affixed with the foundation's seal.
- (5) 3 originals of list of donated property and 3 copies of related evidentiary documents:
  - A. For national religious foundations to be established by the donation of real estate and cash, the property inventory, real estate inventory, and cash inventory should be provided; for national religious foundations to be established by the donation of cash, property inventory and cash inventory should be provided.
  - B. If the donated property is real estate, the most recent land and building registration transcript and tax certificate issued by the revenue service office should be provided; if donated property is cash, the latest certificate of bank or post office deposits should be provided.
  - C. If there are donated properties that may be included in the

list of donated property other than the minimum amount of donated property set by the Ministry of the Interior (real estate includes land and buildings; movable property includes cash and securities), they should be specified in the list of donated property, with evidentiary documents provided.

- D. The list should contain the foundation's seal, creator's signature, and date of creation.
- (6) 3 originals of appointment (engagement) letters by donors or preparatory meeting minutes:
- A. If there is one donor, the donor should formulate the act of donation and appoint (engage) the first-term directors (supervisors) in accordance with the act of donation; if there are several donors, donors should convene a preparatory meeting to pass the act of donation and elect the first-term directors (supervisors) in accordance with the act of donation.
  - B. Appointment (engagement) letters by donors should be affixed with the foundation's seal and the donors' signatures; preparatory meeting minutes should be stamped with the foundation's seal, the chairman's and minute taker's signatures, coupled with a sign-in form (exempt if signed by all attendees; in case of attendance by proxy, a power of attorney should be provided).
- (7) 3 originals of minutes of the first-term board meeting:
- A. The first-term directors should elect the chairman (and vice chairman set forth in the act of donation, if applicable) in accordance with the act of donation and convene a meeting to resolve on the annual operation plan and budget.

- B. Minutes should specify the foundation’s full name and the year and term of the meeting, and should be stamped with the foundation’s seal, the chairman’s and minute taker’s signatures, coupled with a sign-in form (exempt if signed by all attendees; in case of attendance by proxy, a power of attorney should be provided).
- (8) 3 originals of list of directors (supervisors) and 3 photocopies of ID documents:
- A. If directors (supervisors) hold Republic of China citizenship, photocopies of the latest national ID cards (or household registration transcripts) should be submitted; if directors (supervisors) do not hold Republic of China citizenship, photocopies of the latest passports or residence certificates should be submitted.
  - B. According to Article 72 of the Act Governing Relations between the People of the Taiwan Area and the Mainland Area and the Mainland Affairs Council Letter Lou-Fa-Zi No. 1040400006 dated January 9, 2015, no person of the Mainland Area may become a director (supervisor) of any national religious foundation of the Taiwan Area.
  - C. The list should contain the foundation’s seal, creator’s signature, and date of creation.
- (9) 3 originals of consent for directors (supervisors):Directors (supervisors) may sign in one consent or individual consents.
- (10) 3 originals of list of seals or signatures of the foundation and its directors (supervisors):
- A. According to Article 3 of the Seal Act, the seal should be made of wood in a form of rectangular with a straight handle and written in the Yangwen (ancient Chinese

characters) font.

- B. A national religious foundation's seal: Width x Length x Side Width: 5.6 cm x 8.2 cm x 1 cm (please refer to 8. Formats and Examples - (9)).
- (11) 3 originals of written pledges to transfer donated property: Donors may sign in one or individual written pledge(s).
  - (12) 3 originals of annual operation plan and budget:
    - A. The foundation should develop a legal, appropriate, concrete, and feasible operation plan and budget at least based on the breakeven principle and report to relevant meetings for approval.
    - B. The annual operation plan should be affixed with the foundation's seal and creator's signature; the budget should be affixed with the foundation's seal and the respective signatures of the chairman, accountant, treasurer and creator (accountant and treasurer should be different persons).
  - (13) 1 copy of evidentiary documents regarding the legal use of buildings and land where the headquarters is located:
    - A. The headquarters permit to be used as offices should be provided; if headquarters/subsidiary branches are also to be used for religious gatherings, the permit to be used as temples or churches (assembly halls) should be provided.
    - B. If headquarters are not donated property, the owners' consent to provide the foundation for use and certificate of ownership should be provided separately.
  - (14) Other relevant documents (3 copies for those in Subparagraph 1 and 1 copy for those in the remaining subparagraphs):
    - A. Documents written in foreign languages, as specified in

Subparagraphs 4 to 7, 9, and 11, should be verified by the overseas embassies of the Republic of China, with Chinese translations provided.

- B. If donors are juridical persons or non-juridical person organizations, they should submit the evidentiary documents regarding the donation of their property for the purpose of establishment of national religious foundations upon approval or review of the relevant authority and the original minutes of their internal meetings; documents written in foreign languages should be verified by the overseas embassies of the Republic of China, with Chinese translations provided.
- C. If donated property is real estate specified in the Act of Supervising Temples, a photocopy of the valid certificate of temple registration should be submitted.
- D. If directors (supervisors) are civil servants under the Civil Servant Work Act, a photocopy of approval letter issued by the body of service or its superior authority regarding their post as directors (supervisors) of the foundation.



## 8. Formats and Examples

### (1) Application Form

#### Application Form

Contact:  
Telephone Number:

E-mail:

Addressee: Ministry of the Interior

Subject: The application for the establishment of ○○○ Foundation is made for approval.

Explanation:

1. The following documents are attached:

- (1) 1 copy of the religion's introduction, classics, and teachings.
- (2) 1 copy of donors' ID documents.
- (3) 3 originals of act of donation.
- (4) 3 originals of list of donated property and related evidentiary documents.
- (5) 3 originals of appointment (engagement) letters by donors.
- (6) 3 originals of minutes of the first-term board meeting.
- (7) 3 originals of list of directors (supervisors) and ID documents.
- (8) 3 originals of consent for directors (supervisors).
- (9) 3 originals of list of seals or signatures of the foundation and its directors (supervisors).
- (10) 3 originals of written pledges to transfer donated property.
- (11) 3 originals of annual operation plan and budget.
- (12) 1 copy of evidentiary documents regarding the legal use of buildings and land where the headquarters is located.
- (13) Other relevant documents:
  - A. ....
  - B. ....

Chairman: ○○ ○ (signature) (Foundation's Seal)

Applicant's Permanent Address:

Date: (mm/dd/yyyy)

(2) Act of Donation

Act of Donation of ○○○ Foundation

Formulated by donors on (mm/dd/yyyy)

Article 1 (Name)

The juridical person's name is ○○○ Foundation (hereinafter referred to as the "Foundation")

Article 2 (Purpose or Aim)

Based on the spirit of ○ (religion), the purpose or aim of the Foundation is to spread religious teachings, supported by the establishment of .....

Article 3 (Scope of Operation)

To achieve the purpose or aim set forth in the preceding article, the Foundation shall engage in the following scope of operation in accordance with relevant laws and regulations:

1. ....
2. ....
3. ....

Article 4 (Donated Property)

The Foundation is established with the following property donated by ○○○, ○○○, ○○○, etc. The total amount of donated property is NT\$○.

1. NT\$○ in cash.
2. Land located at No. ○, Section ○, ○ Road, ○ District, ○ City and building located at No. ○, Section ○, ○ Road, ○ District, ○ City.
3. Land located at No. ○, Section ○, ○ Road, ○ District, ○ City and building located at No. ○, Section ○, ○ Road, ○ District, ○ City.
4. Land located at No. ○, Section ○, ○ Road, ○ District, ○ City and building located at No. ○, Section ○, ○ Road, ○ District, ○ City.

5. Land located at No. ○, Section ○, ○ Road, ○ District, ○ County and building located at No. ○, Section ○, ○ Road, ○ District, ○ County.
6. Land located at No. ○, Section ○, ○ Road, ○ District, ○ County and building located at No. ○, Section ○, ○ Road, ○ District, ○ County.
7. Land located at No. ○, Section ○, ○ Road, ○ District, ○ County and building located at No. ○, Section ○, ○ Road, ○ District, ○ County.
8. Land located at No. ○, Section ○, ○ Road, ○ District, ○ County and building located at No. ○, Section ○, ○ Road, ○ District, ○ County.

The Foundation may continue to accept donations (contributions) from individuals or relevant organizations.

#### Article 5 (Headquarters)

The Foundation has its headquarters set up at No. ○, Section ○, ○ Road, ○ Township/Town/City/District, ○ City/County, and may, upon approval of the competent authority, set up subsidiary branches in special municipalities or counties (cities) based on necessary for operation.

#### Article 6 (Organization)

The Foundation's board of directors consists of ○ directors (the number of directors should be singular and between 5 and 25). One director shall be elected as the chairman. Tenure of directors should be ○ years. Directors may be reelected. The Foundation has ○ supervisors with tenure of ○ years. Supervisors may be reelected.

No remuneration is paid to the directors and supervisors of the Foundation.

#### Article 7 (Board's Responsibilities)

The Board of Directors has the following responsibilities:

1. Review and approve the annual operation plan and budget.
2. Review and approve executed operating report, final accounts, and balance sheets.
3. Raise funds.
4. Manage, use, and dispose of property.
5. Hold the reelection (byelection) and recall of directors.
6. Deliberate on the amendments to the Act of Donation.
7. Resolve on other important matters in relation to ○○○.

#### Article 8 (Supervisors' Responsibilities)

Supervisors have the following responsibilities:

1. Supervise the business operations and finances.
2. Audit account books, documents, and property data.
3. Supervise the tasks under relevant laws and regulations and the Act of Donation.

#### Article 9 (Election of Directors)

The first-term directors of the Foundation should be appointed by the donors. The second-term directors and thereafter should be elected by the first-term directors from among enthusiastic believers by a show of hands or voting (methods of election may be customized; for example, if candidates one to two times the number of directors to be elected are nominated, anonymous limited votes should be adopted), provided that the donors and their spouses and relatives within the third degree of kinship should be less than one-third of total directors to be elected. Directors who are spouses or relatives within the third degree of kinship should be less than one-third of total directors.

#### Article 10 (Election of Chairman)

The donors should convene a board meeting to elect the

chairman after appointing the first-term directors.

The chairman should be elected from among the directors by a show of hands or voting (using anonymous limited votes) with the majority of the directors' votes. If no candidate wins the majority of the directors' votes, the chairman should be elected from the two candidates with top votes.

The chairman is responsible to manage internal matters of the Foundation and represents the Foundation externally.

#### Article 11 (Byelection of Directors)

If a director's position becomes vacant for some reason, the board of directors should hold a byelection to elect an appropriate person to fill the vacancy until the former director's tenure expires.

#### Article 12 (Reelection of Directors)

The Board of Directors should meet to reelect the directors within two months before the expiration of tenure, and should register the change of directors with the court upon approval of the competent authority.

If the chairman does not convene a board meeting to hold the reelection of directors within the deadline, one-third of the directors may elect one director from among themselves to convene a board meeting upon approval of the competent authority.

The reelected directors shall assume office after the expiration of the former directors' tenure.

#### Article 13 (Election of Supervisors)

The first-term supervisor of the Foundation should be appointed by the donors. The second-term directors and thereafter should be elected by the first-term supervisors from among enthusiastic believers by a show of hands or voting (methods of election

may be customized; for example, if candidates 1 to 2 times the number of supervisors to be elected are nominated, anonymous limited votes should be adopted), provided that the donors and their spouses and relatives within the third degree of kinship should be less than one-third of total supervisors to be elected. Supervisors should not be spouses or relatives within the third degree of kinship of other supervisors or directors.

#### Article 14 (Byelection of Supervisors)

If a supervisor's position becomes vacant for some reason, the supervisors should hold a byelection to elect an appropriate person to fill the vacancy until the former supervisor's tenure expires.

#### Article 15 (Reelection of Supervisors)

Supervisors should meet to reelect the supervisors within two months before the expiration of tenure, and should register the change of supervisors with the court upon approval of the competent authority.

If supervisors do not convene a meeting to hold the reelection of supervisors within the deadline, one-third of the supervisors may elect one supervisor from among themselves to convene a meeting upon approval of the competent authority.

The reelected supervisors shall assume office after the expiration of the former supervisors' tenure.

#### Article 16 (Reelection of Chairman)

After new directors are elected, directors with the most votes should convene a board meeting to elect the new chairman. If a board meeting has not been convened for one month, it shall be called by directors with the second most votes. If a board meeting is still not convened, it shall be called by one director designated by the competent authority.

### Article 17 (Board Meetings)

The chairman shall convene a board meeting every ○ months, and may convene an extraordinary meeting if he/she deems necessary or if more than one-half of the directors make a request in writing.

A board meeting shall be convened and chaired by the chairman. If the chairman refuses to convene a board meeting, more than one-half of the directors may elect one director from among themselves to convene a board meeting upon approval of the competent authority.

### Article 18 (Attendance)

A board meeting shall be convened with the majority of the directors present.

A board's resolution shall be adopted by the majority of the directors present in a board meeting attended by more than half of the directors. The following important matters, however, should be adopted by more than two-thirds of the directors present in a board meeting attended by more than two-thirds of the directors and approved by the competent authority:

1. Amendments to the Act of Donation.
2. Disposal, change, or pledge of property.
3. Dissolution or change of competent authority of the Foundation.

### Article 19 (Recusal)

When directors or supervisors are involved in conflicts of interest in the course of performing their duties, they shall recuse themselves.

The conflicts of interest referred to in the preceding paragraph shall mean the acquisition of benefits by directors or supervisors or their spouses or relatives within the second degree of kinship,

directly or indirectly, from their action or inaction.

#### Article 20 (Prohibition of Benefits)

Directors or supervisors shall not take advantage of their powers, opportunities or methods to seek benefits for themselves or their spouses or relatives within the second degree of kinship.

The benefits referred to in the preceding article and the preceding paragraph shall mean the improper addition of value to money, articles or other property of directors or supervisors or their spouses or relatives within the second degree of kinship due to the performance of their duties.

#### Article 21 (Acting Chairman)

If the chairman is absent for some reason or recuses himself/herself from the proposals related to him/her, the directors shall elect one director from among themselves as chair.

#### Article 22 (Proxy)

If directors are unable to attend a board meeting in person, they may appoint other directors to attend on their behalf, provided that each director shall only act as one director's proxy to execute rights specified in the power of attorney.

#### Article 23 (Recall of Directors)

Directors who violate the laws and regulations or neglect their duties may be removed by the board of directors by voting. The recall of directors referred to in the preceding paragraph shall be approved by the majority of directors present in a board meeting attended by more than two-thirds of the directors.

#### Article 24 (Recall of Supervisors)

Supervisors who violate the laws and regulations or neglect their duties may be removed by the supervisors



by voting.

The recall of supervisors referred to in the preceding paragraph shall be approved by the majority of supervisors present in a board meeting attended by more than two-thirds of the supervisors.

#### Article 25 (Funds)

The Foundation's donated property shall not be used; funds shall be deposited in a financial institution or post office with a specific maturity date.

The Foundation shall use interest accruing from donated property and income generated after establishment to engage in operation in line with the purpose or aim of establishment as specified in the Act of Donation.

Except for petty cash, the Foundation's income and contributions shall be deposited in a financial institution or post office.

#### Article 26

The property of the Foundation shall be stored and used in the name of the Foundation and supervised by the competent authority.

#### Article 27 (Accounting System)

The fiscal year of the Foundation is from January 1 to December 31 of a year.

The Foundation's accounting system is on an accrual basis. The Foundation shall have account books or accounts in place, obtain legal vouchers, and keep accounts accordingly.

Except for outstanding accounts, the account books or accounts referred to in the preceding paragraph shall be retained for at least ten years after the financial statements are reported to the competent authority for reference. Except for those that should

be retained permanently or outstanding accounts, accounting vouchers shall be retained for at least five years after the financial statements are reported to the competent authority for reference.

Before destroying account books or accounts or accounting vouchers, the Foundation shall submit a list of account books or accounts or accounting vouchers to the board of directors and supervisors for review and approval.

#### Article 28 (Instruments)

By the end of January of every year, the Foundation shall submit the annual operation plan and budget to the board of directors for approval and then report to the competent authority for reference in accordance with the regulations.

Within five months after the end of every year, the Foundation shall submit executed operating report, final accounts, and balance sheets to the board of directors for approval and then report to the competent authority for reference in accordance with the regulations.

#### Article 29 (Ownership of Surplus Property)

The Foundation shall exist permanently. In case of dissolution for some reason, the Foundation's surplus property shall belong to the self-governing organizations where the headquarters of the Foundation is located.

#### Article 30 (Regulations)

Unspecified matters in the Act of Donation shall be governed by the relevant laws and regulations.

#### Article 31 (Effect)

The Act of Donation, and amendments thereafter, shall take effect upon approval of the competent authority and completion of legal procedures.

(3) List of Donated Property  
 (3)-1 Property Inventory

Property Inventory of ○○○ Foundation		
		Created by: ○○○ (signature) Date: (mm/dd/yyyy)
Type of Property	Amount (NT\$)	Remark
Real estate		See the “Real Estate Inventory” below for more information.
Cash		See the “Cash Inventory” below for more information.
Securities		See the “Securities Inventory” below for more information.
Total		

(3)-2 Real Estate Inventory

Real Estate Inventory of ○○○ Foundation							
Created by: ○○○ (signature)						Date: (mm/dd/yyyy)	
No.	Land or Building	Land No. or Building No. (including House No.)	Area (Square Meters)	Scope of Rights	Value (NT\$)	Ownership Certificate No.	Remark
						Exempt at the time of application for establishment; to be specified and reported to the Ministry of the Interior after the establishment of the Foundation is approved and registered with the court and donated property is transferred to the	

						Foundation.	
Total							

### (3)-3 Cash Inventory

<b>Cash Inventory of ○○○ Foundation</b> Created by: ○○○(signature) <span style="float: right;">Date: (mm/dd/yyyy)</span>				
No.	Amount (NT\$)	Bank and Account No.	Account Name	Remark
		Exempt at the time of application for establishment; to be specified and reported to the Ministry of the Interior after the establishment of the Foundation is approved and registered with the court and donated property is transferred to the Foundation.	Exempt at the time of application for establishment; to be specified and reported to the Ministry of the Interior after the establishment of the Foundation is approved and registered with the court and donated property is transferred to the Foundation.	
Total				

### (3)-4 Securities Inventory

<b>Securities Inventory of ○○○ Foundation</b> <span style="float: right;">Created by: ○○○ (signature) Date: (mm/dd/yyyy)</span>				
No.	Securities	Number of Shares	Value (NT\$)	Remark

Total				

(4) Written Pledge to Transfer Donated Property

**Written Pledge to Transfer Donated Property**

The Undersigned (donor), ○○○, consents to donate the land located at No. ○, Section ○, ○ Road, ○ District, ○ City and building located at No. ○, Section ○, ○ Road, ○ District, ○ City, and NT\$○ in cash to help establish ○○○ Foundation, and agrees to transfer all of the donated property to ○○○ Foundation unconditionally to be registered with the court and stored in a dedicated account in the name of ○○○ Foundation.

Donor: ○○○ (signature)

Date: (mm/dd/yyyy)

(5) List of Directors (Supervisors)

List of ○th-term Directors (Supervisors) of ○○○ Foundation						
Created by: ○○○ (signature)						
Date: (mm/dd/yyyy)						
Tenure: (mm/dd/yyyy)~ (mm/dd/yyyy)						
Title	Name	Date of Birth	Directors and Supervisors Are Spouses or Relatives within Third Degree of Kinship	Permanent Address (or Residence Address)	Telephone No.	Remark
Chairman			No			
Director			No			Civil servant
Director			In a ○ relationship with the director ○○○ (○ degree of kinship)			
Director			In a○ relationship with the director○ ○ ○ (○ degree of kinship)			
Director			No			
Director			No			
Director			No			
Supervisor						
Supervisor			No			
Supervisor						

(6) Consent Form for Directors (Supervisors)

Consent Form for Directors (Supervisors)

The Undersigned is elected (engaged) as a th-term director (supervisor) of  Foundation with tenure from  (mm/dd/yyyy) to  (mm/dd/yyyy). The Undersigned hereby agrees to assume the position and exercise duties in accordance with the Act of Donation and all laws and regulations. If there is any breach of law or dereliction of duty, the Undersigned shall bear all legal responsibilities.

To:  
 Foundation

Director (Supervisor):

Title	Name	Signature
Chairman	<input type="text"/>	
Director	<input type="text"/>	
Director	<input type="text"/>	
Director	<input type="text"/>	
Director	<input type="text"/>	
Director	<input type="text"/>	
Director	<input type="text"/>	
Director	<input type="text"/>	
Supervisor	<input type="text"/>	
Supervisor	<input type="text"/>	
Supervisor	<input type="text"/>	

Date:  (mm/dd/yyyy)



(7) Appointment (Engagement) Letters by Donors or Minutes  
(7)-1 Appointment (Engagement) Letters by Donors

Appointment (Engagement) Letters by Donors

1. The ○○○ Foundation's Act of Donation is formulated (see the attachment).

2. According to Article ○ of the Act of Donation, ○○○, ○○○, ○○○, ○○○, ○○○, ○○○, ○○○, etc., are appointed as the first-term directors and ○○○, ○○○, ○○○, etc., as the first-term supervisors of the Foundation, with tenure from (mm/dd/yyyy) to (mm/dd/yyyy).

Donor: ○○○ (signature) (Foundation's Seal)

Date: (mm/dd/yyyy)

(7)-2 Minutes of Donors' Preparatory Meeting

Minutes of the ○th Preparatory Meeting of ○○○ Foundation in  
○○○○ (yyyy)

1. Time: (mm/dd/yyyy), (hh/mm)
2. Location: ○ F, No. ○, Section ○, ○ Road, ○ District, ○ City
3. Attending Donor: ○○○, ○○○, and ○○○
4. Absent Donor: None
5. Non-voting Attendee: ○○○
6. Chairperson: ○○○ (signature) Minutes Taker: ○○○ (signature)
7. Chairman's Speech:
8. Discussion Items:
  - (1) Proposal: Formulation of ○○○ Foundation's Act of Donation  
(see the attachment).  
Explanation: The Act of Donation is formulated for the  
establishment of ○○○ Foundation.  
Resolution: Passed unanimously (or ○ votes in favor of the  
proposal).
  - (2) Proposal: Election of the 1st-term directors and supervisors of  
○○○ Foundation.  
Explanation: According to Article ○ of the Act of Donation,  
directors and supervisors should be appointed.  
Resolution: Passed unanimously (or ○ votes in favor of) the  
appointment of ○○○, ○○○, ○○○, ○○○, ○○○, etc., as  
the 1st-term directors and ○○○, ○○○, ○○○, etc., as the 1st-  
term supervisors.
9. Motion: (Mark "None" if applicable)
10. Adjournment: (hh/mm)

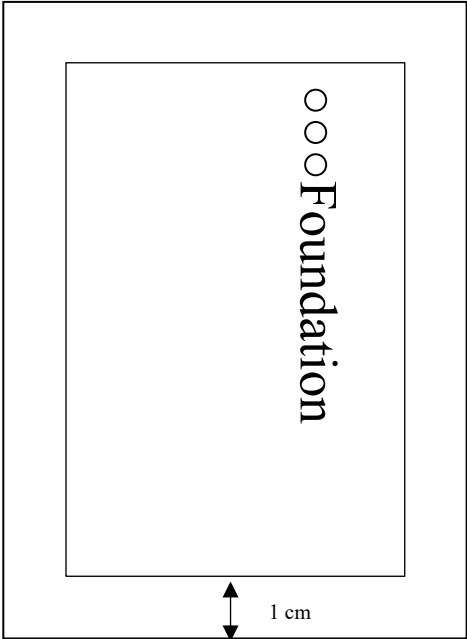
(8) Minutes of the Board Meeting

Minutes of the ○th Meeting of the ○th-term Board of ○○○○

Foundation in ○○○○ (yyyy)

1. Time: (mm/dd/yyyy), (hh/mm)
2. Location: ○ F, No. ○, Section ○, ○ Road, ○ District, ○ City
3. Attending Director: ○○○, ○○○ (by proxy ○○○), ○○○, ○○○, ○○○, ○○○, ○○○
4. Absent Director: None
5. Non-voting Attendee: ○○○
6. Chairperson: ○○○ (signature) Minutes Taker: ○○○ (signature)
7. Report Items:
8. Election:  
Proposal: Election of the first-term chairman.  
Explanation: According to Article ○ of the Act of Donation,  
the chairman should be elected by the director  
in the manner of .....  
Votes: ○○○ has ○ votes, and ○○○ has ○ votes;  
therefore, ○○○ is elected as the 1st-term chairman.
9. Discussion Items:  
(1) Proposal: ○ (year) budget and annual operation plan (see the attachment).  
Explanation: The establishment of the Foundation has been approved and registered with the court. The ○ (year) budget and annual operation plan are submitted for discussion accordingly.  
Resolution: Passed unanimously (or ○ votes in favor of the proposal).  
(2) Proposal: .....  
Explanation: .....  
Resolution: Passed unanimously (or ○ votes in favor of the proposal).
10. Motion: (Mark “None” if applicable)
11. Adjournment: (hh/mm)

(9) List of Seals or Signatures of the Foundation and Its Directors (Supervisors)

○○○ Foundation's Seal and Seals or Signatures of ○th-term Directors (Supervisors)		
Date: (mm/dd/yyyy)		
Name of Juridical Person: ○○○ Foundation Seal of Juridical Person: (below)	Seal	Signature
<div style="text-align: center; margin-bottom: 10px;">5.6 cm</div> <div style="display: flex; align-items: center; justify-content: center;"> <div style="writing-mode: vertical-rl; transform: rotate(180deg); font-weight: bold; font-size: 1.2em; margin-right: 10px;">○○○Foundation</div>  </div> <div style="text-align: center; margin-top: 10px;">8.2 cm</div> <div style="text-align: center; margin-top: 10px;">1 cm</div> <p style="margin-top: 20px;">Chairman's seal or signature:</p> <p>○○○</p>	Directors:  ○○○  ○○○  ○○○  ○○○  ○○○  ○○○  ○○○  Supervisors:  ○○○  ○○○  ○○○	

(10) Operation Plan

○ (Year) Operation Plan of ○○○ Foundation

(from ○○○ (mm/dd/yyyy) to ○○○ (mm/dd/yyyy))

Created by: ○○○ (signature)

1. Basis

The operation plan of ○○○ Foundation has been passed in the ○th meeting of the ○th-term Board of Directors on ○○○(mm/dd/yyyy) according to Article ○ of the Act of Donation.

2. Operation Plan

(1) Revenue:

A. The amount of expected domestic donations is NT\$○; the amount of expected overseas donation is NT\$○.

B. To organize ..... and other charity events, the Foundation expects to raise NT\$○ in accordance with the Charity fundraising revenue Destined For Social Welfare Funds Implementation Regulations (other charity events should be subject to approval of the health and welfare authority in accordance with the regulations).

C. ....

(2) Expenses:

A. The Foundation expects to organize ○ sessions of religious ceremonies (prayer gatherings, lectures, or teachings seminars) in ○ City (County) in ○ (month) at an estimated amount of NT\$○, to be attended by ○ believers.

B. To spread the teachings of the religion, the Foundation expects to organize ○ sessions of “○○○ (name of activity)” in ○ (month) by means of ..... at an estimated amount of NT\$○.

C. The Foundation expects to print or publish ○ types of ○

books publicizing the classics or teachings at an estimated amount of NT\$○.

D. To achieve the purpose of ....., the Foundation expects to donate ○ to ○ domestic registered organizations to assist them with ..... business at an amount of NT\$○, and to donate ○ to ○ overseas registered organizations to assist them with ..... business at an amount of NT\$○.

E. The Foundation sets aside up to 20% of total revenue as a operation development fund or reserve for the purpose of ..... (the actual amount has been passed separately in the Board of Directors and approved by the Ministry of the Interior in accordance with the regulations).

F. ....

(3) Comprehensive evaluation of operation plan and budget:

A. The total revenue is estimated at NT\$○; the total expenses are estimated at NT\$○.

B. The Foundation expects to have revenue sufficient to cover expenses required for the annual activities and daily operation, and will raise funds to make up the sum required.

3. Expected Performance

(1) Spread the religion's teachings.

(2) Purify people's minds and improve social ethos.

(3) Assist the government in promoting social welfare.

(4) .....

(11) Budget

○ (Year) Budget of ○○○ Foundation (from ○○○ (mm/dd/yyyy) to ○○○ (mm/dd/yyyy))		
		Date: (mm/dd/yyyy)
		Unit: NT\$
Accounting Subject	Amount	Note
1. Revenue		
(1) Interest income		
(2) Domestic donations		
(3) Overseas donations		
(4) Charity fundraising revenue		
(5) Rental income		
(6) Sales of goods		
(7) Gain on affiliated operation (Income – (Cost + Expense + Loss) > 0)		Specify the full names of affiliates
(8) .....		
2. Expenses		
(1) Salary expense		
(2) Rental expense		
(3) Repair expense		
(4) Domestic donations		
(5) Overseas donations		
(6) Transportation		
(7) Postage		
(8) Utilities		
(9) ○ reserve		
(10) Loss on affiliated operation (Income – (Cost + Expense + Loss) < 0)		Specify the full names of affiliates

(11) .....		
3. Balance		
Chairman: (signature) Accountant: (signature) Treasury: (signature) Created by: (signature)		

## 9. Other Notices

- (1) A national religious foundation should, upon receiving the permit, apply to the relevant district court for registration. After completing the said registration, it should furnish a photocopy of the certificate of registration to the Ministry of the Interior for reference.
- (2) A national religious foundation, having completed registration, should apply to the revenue service office for the district in which its main place of operation is located for registration as a withholding agency. It should then provide the Ministry of the Interior its tax code number for reference.
- (3) The donors or will executors should, after completing the registration of the national religious foundation with the relevant district court, transfer all donated property to the national religious foundation and have it registered in the national religious foundation's name or that of its account at a financial institution. It should also report the same to the Ministry of the Interior for reference.
- (4) Within 30 days of the occurrence of a change in the establishment permit of a national religious foundation, approval should be sought from the Ministry of the Interior. Within 30 days of receiving the Ministry of the Interior's approval, the national religious foundation should report



motion to the relevant district court. Within 10 days of receiving the new certificate of registration, the national religious foundation should provide a photocopy of said certificate to the Ministry of the Interior and withholding agency which its main place of operation is located for their reference.

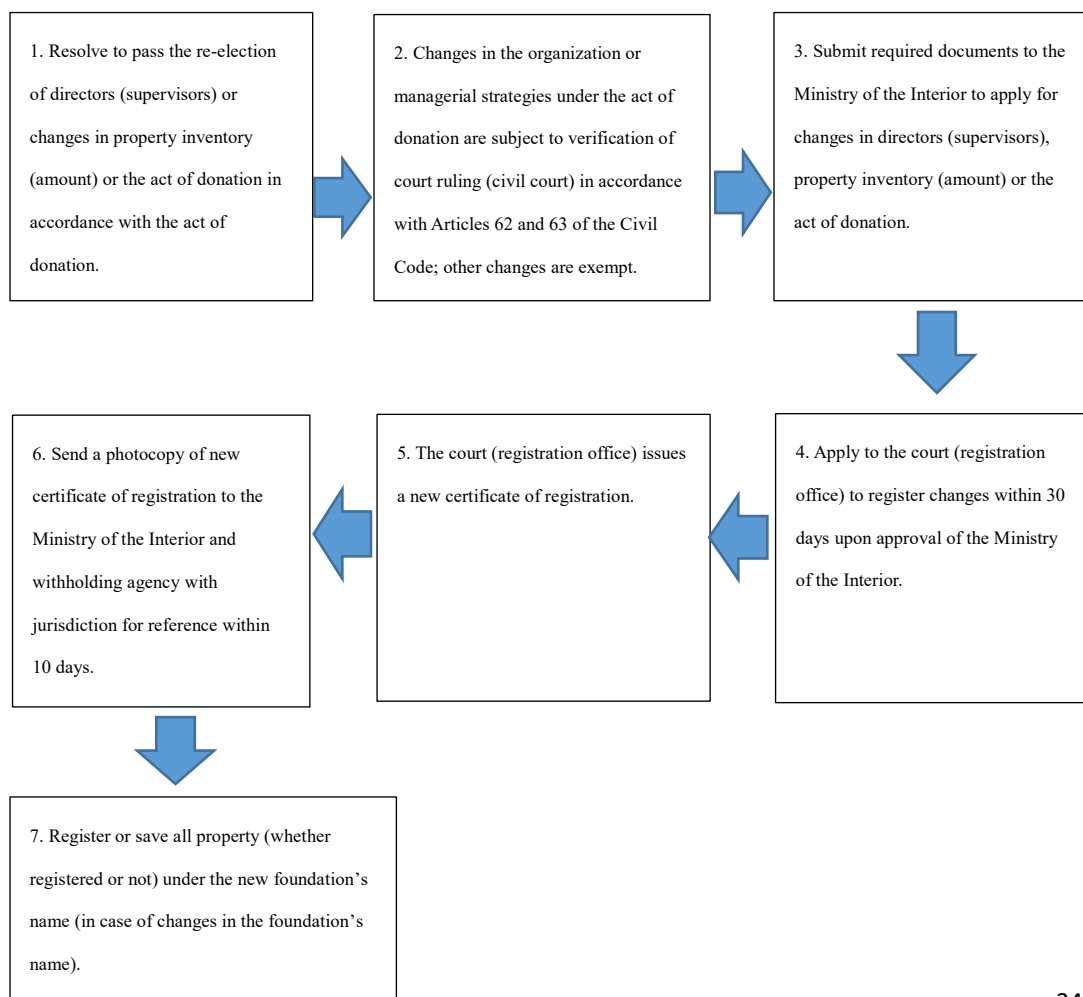
- (5) A national religious foundation should organize any other public welfare activities and educational projects for recipients based on the principles of universality and fairness. Unless otherwise specified in the articles of association, relief provided for a specific organization or individual should be limited to 10% of the annual relief and within the scope of operation specified in the articles of association.
- (6) If a national religious foundation has sales of goods or service revenue or affiliated operation, it should file the income tax return with the revenue service office in accordance with the Standards Governing Application of Income Tax Exemption to Educational, Cultural, Public Welfare, Charitable Organizations or Institutions.

# II. Court Application for Approval of Changes in Foundation Registrations

## 1. Applicable Laws

- (1) Articles 32 and 61 of the Civil Code.
- (2) The Ministry of the Interior’s Approval and Supervision Guideline on Review of National Religious Foundations (hereinafter referred to as the “Guidelines”).

## 2. Procedures



### **3. Application and Required Documents**

(1) Change in directors (supervisors)

A. 1 original of application form:

(a) Provided by the representative (chairman) under the act of donation.

(b) Affixed with the foundation's seal and the chairman's signature.

B. 3 originals of relevant meeting minutes:

Minutes should specify the foundation's full name and the year and term of the meeting, and should be stamped with the foundation's seal, the chairman's and minute taker's signatures, coupled with a sign-in form (exempt if signed by all attendees; in cases of attendance by proxy, a power of attorney should be provided).

C. 1 photocopy of the latest act of donation:

The regulatory authority's seal should be affixed.

D. 1 photocopy of list of original directors (supervisors):

The regulatory authority's seal should be affixed.

E. 1 original of original director (supervisor)'s resignation:

Exempt in cases of re-election of directors (supervisors) upon expiration of term; in cases of by-election of directors (supervisors) before expiration of term, the resignation specifying the effective date of separation should be provided.

F. 3 originals of consent for directors (supervisors):

In cases of re-election of directors (supervisors) upon expiration of term, directors (supervisors) may sign in one consent or individual consents; in cases of by-

election of directors (supervisors) before expiration of term, consent for succeeding directors (supervisors) should be provided.

- G. 3 originals of list of directors (supervisors), 3 photocopies of identification document, and 1 photocopy of approval letter regarding their post as directors (supervisors):
- (a) The list should contain the foundation's seal, creator's signature, and date of creation.
  - (b) In cases of by-election of directors (supervisors) before expiration of term, the list should note the succeeding directors (supervisors) and duration of succession.
  - (c) In cases of re-election of directors (supervisors) upon expiration of term, identification documents of all directors (supervisors) should be provided; in cases of by-election of directors (supervisors) before expiration of term, identification documents of succeeding directors (supervisors) should be provided.
  - (d) If directors (supervisors) have the Republic of China citizenship, a photocopy of the latest national ID card (front & back) (or household registration transcript) should be provided; if directors (supervisors) do not have the Republic of China citizenship, a photocopy of the latest passport or residence certificate should be provided.
  - (e) According to Article 72 of the Act Governing Relations between the People of the Taiwan Area and the Mainland Area and the Mainland Affairs

Council Letter Lou-Fa-Zi No. 1040400006 dated January 9, 2015, no person of the Mainland Area may become a director (supervisor) of any national religious foundation of the Taiwan Area.

(f) If directors (supervisors) are civil servants under the Civil Servant Work Act, a photocopy of approval letter issued by the body of service or its superior authority regarding their post as directors (supervisors) of the foundation.

H. 3 originals of list of seals or signatures of the foundation and its directors (supervisors).

I. 1 photocopy of the latest certificate of registration.

J. Other relevant documents designated by the Ministry of the Interior based on the specific needs of each cases: Documents written in foreign languages should be verified by the overseas embassies of the Republic of China, with Chinese translations provided.

(2) Change in property inventory (amount)

A. 1 original of application form:

(a) Provided by the representative (chairman) under the act of donation.

(b) Affixed with the foundation's seal and the chairman's signature.

B. 3 originals of relevant meeting minutes:

Minutes should specify the foundation's full name and the year and term of the meeting, and should be stamped with the foundation's seal, the chairman's and minute taker's signatures, coupled with a sign-in form (exempt if signed by all attendees; in cases of attendance by proxy, a power of attorney should be

provided).

C. 1 photocopy of original property inventory:

The regulatory authority's seal should be affixed.

D. 3 originals of new property inventory:

(a) For state-owned non-public use real estate acquired through purchase under the National Property Act and prohibited from transferring to a third party or changing its planned purpose, "Transferring state-owned non-public use real estate to a third party or changing its planned purpose is prohibited." should be noted.

(b) The inventory should contain the foundation's seal, creator's signature, and date of creation.

E. 3 originals of reduced inventory and 1 photocopy of related evidentiary documents:

(a) In cases of disposal (including demolition), joint construction, land consolidation and division, urban renewal, and other situations, the approval letter of the Ministry of the Interior (including related inventory stamped with the Ministry of the Interior's seal) or related evidentiary documents should be provided.

(b) In cases of government expropriation, related evidentiary documents should be provided.

(c) The inventory should contain the foundation's seal, creator's signature, and date of creation.

F. 3 originals of increased inventory and 1 photocopy of related evidentiary documents:

(a) In cases of real estate, the latest land or building registration transcript should be provided; in cases

of cash (deposits), the latest certificate of bank or post office deposits should be provided; in cases of securities, the latest certificate of ownership should be provided.

- (b) If increased property is real estate with its value declared based on the assessed present value and tax statement issued by the withholding agency, the latest land registration transcript and tax statement should be provided; if the value of increased property is declared based on the buying/selling price and market price, the purchase/sale contract and certificate of market price should be provided (For real estate amounting to more than NT\$50 million but less than NT\$100 million, appraiser's valuation report should be provided; for real estate amounting to more than NT\$100 million, two valuation reports issued by different appraisers should be provided); if increased property is securities, its value should be declared based on the market price upon bestowment or purchase cost.

- (c) The inventory should contain the foundation's seal, creator's signature, and date of creation.

G. 1 photocopy of the latest act of donation:

The regulatory authority's seal should be affixed.

H. 1 photocopy of the latest certificate of registration.

I. Other relevant documents designated by the Ministry of the Interior based on the specific needs of each case.

(3) Change in the act of donation

A. 1 original of application form:

- (a) Provided by the representative (chairman) under the

act of donation.

(b) Affixed with the foundation's seal and the chairman's signature.

B. 3 originals of relevant meeting minutes:

Minutes should specify the foundation's full name and the year and term of the meeting, and should be stamped with the foundation's seal, the chairman's and minute taker's signatures, coupled with a sign-in form (exempt if signed by all attendees; in cases of attendance by proxy, a power of attorney should be provided).

C. 1 photocopy of civil ruling and verification of civil ruling:

Exempt in cases of changes in matters (e.g., headquarters) other than the organization or managerial strategies under the act of donation; changes in the organization or managerial strategies are subject to verification of court ruling (civil court) in accordance with Articles 62 and 63 of the Civil Code.

D. 3 originals of act of donation after amendment and comparison table:

(a) The act of donation after amendment should specify the past court ruling numbers, with the foundation's seal affixed.

(b) A comparison table should be provided, specifying articles before and after amendments and descriptions, with the foundation's seal affixed.

E. 1 photocopy of act of donation before amendment:

The regulatory authority's seal should be affixed.



- F. 1 photocopy of the latest certificate of registration.
- G. Other relevant documents designated by the Ministry of the Interior based on the specific needs of each case.

(4) Change in the juridical person's name

- A. 1 original of application form:
  - (a) Provided by the representative (chairman) under the act of donation.
  - (b) Affixed with the original foundation's seal and the chairman's signature.
- B. 3 originals of relevant meeting minutes:

Minutes should specify the original foundation's full name and the year and term of the meeting, and should be stamped with the original foundation's seal, the chairman's and minute taker's signatures, coupled with a sign-in form (exempt if signed by all attendees; in cases of attendance by proxy, a power of attorney should be provided).
- C. 3 originals of act of donation after amendment and comparison table:
  - (a) The act of donation after amendment should specify the new foundation's name and past court ruling numbers, with the new foundation's seal affixed.
  - (b) A comparison table should be provided, specifying articles before and after amendments and descriptions, with the new foundation's seal affixed.
- D. 3 originals of list of seals or signatures of new foundation and its directors (supervisors).
- E. 1 photocopy of act of donation before amendment:

The regulatory authority's seal should be affixed.
- F. 1 photocopy of list of seals or signatures of original

foundation and its directors (supervisors):

The regulatory authority's seal should be affixed.

G. 1 photocopy of the latest certificate of registration.

H. Other relevant documents designated by the Ministry of the Interior based on the specific needs of each case.

Note: After registering changes to the district court, all property (whether registered or not) should be registered or saved under the new foundation's name.

(5) Change in headquarters/subsidiary branches

A. 1 original of application form:

(a) Provided by the representative (chairman) under the act of donation.

(b) Affixed with the foundation's seal and the chairman's signature.

B. 3 originals of relevant meeting minutes:

Minutes should specify the foundation's full name and the year and term of the meeting, and should be stamped with the foundation's seal, the chairman's and minute taker's signatures, coupled with a sign-in form (exempt if signed by all attendees; in cases of attendance by proxy, a power of attorney should be provided).

C. 3 originals of act of donation after amendment and comparison table:

(a) The act of donation after amendment should specify the past court ruling numbers, with the foundation's seal affixed.

(b) The comparison table should be provided, specifying articles before and after amendments and descriptions, with the foundation's seal affixed.

- D. 1 photocopy of act of donation before amendment:
  - The regulatory authority's seal should be affixed.
- E. 1 photocopy of the latest certificate of registration.
- F. 1 copy of evidentiary documents regarding the legal use of buildings and land where the new headquarters/subsidiary branches are located:
  - (a) The new headquarters/subsidiary branches' permit to be used as offices should be provided; if headquarters/subsidiary branches are also to be used for religious gatherings, the permit to be used as temples or churches (assembly halls) should be provided.
  - (b) If new headquarters/subsidiary branches are not owned by the foundation, the owners' consent to provide the foundation for use and certificate of ownership should be provided separately.
- G. Other relevant documents designated by the Ministry of the Interior based on the specific needs of each case.

## 4. Formats and Examples

### (1) Application Form

#### Letter from ○○○ Foundation

Headquarters:  
Contact:  
Telephone Number:  
E-mail:

Addressee: Ministry of the Interior

Issue Date: (mm/dd/yyyy)

Issue Number: ○ Zi No. ○

Subject: The application for a change in ..... is made for approval.

Explanation:

1. This letter is to reply to the Ministry of the Interior Letter Tai-Nei-Min-Zin-Zi No. ○. on (mm/dd/yyyy).
2. The following documents are attached:
  - (1) 3 originals of .....
  - (2) 1 photocopy of .....
  - (3) .....

Original to: Ministry of the Interior

Copy to: ○○○ Foundation

Chairman: ○ ○ ○ (signature)

(Foundation's Seal)

(2) Board Meeting Minutes

Minutes of the ○th Meeting of the ○th-term Board of ○○○  
Foundation in ○○○○ (yyyy)

1. Time: (mm/dd/yyyy), (hh/mm)
2. Location: ○ F, No. ○, Section ○, ○ Road, ○ District, ○ City
3. Attending Director: ○○○, ○○○ (by proxy ○○○), ○○○, ○○○, ○○○,  
○○○, ○○○
4. Absent Director: None
5. Non-voting Attendee: ○○○
6. Chairperson: ○○○ (signature) Minutes Taker: ○○○ (signature)
7. Report Items:
8. Election:
  - (1) Proposal: Election of .....
  - Explanation: According to Article ○ of the Act of  
Donation, “.....” .....
  - Votes: ○○○ has ○ votes, and ○○○ has ○ votes; therefore,  
○○○ is elected.....
9. Discussion Items:
  - (1) Proposal: ..... (see the attachment).  
Explanation: .....  
Resolution: Passed unanimously (or ○ votes in favor of  
the proposal).
  - (2) Proposal: ..... (see the attachment).  
Explanation: .....  
Resolution: Passed unanimously (or ○ votes in favor of  
the proposal).
10. Motion: (Mark “None” if applicable)
11. Adjournment: (hh/mm)

### (3) Director (Supervisor)'s Resignation

#### Resignation

The Undersigned, ○○○, is currently a ○th-term director (supervisor) of ○○○ Foundation with term from (mm/dd/yyyy) to (mm/dd/yyyy). Due to ....., the Undersigned resigns and no longer serves as a director (supervisor) starting from (mm/dd/yyyy).

To:

○○○ Foundation

Director (Supervisor): ○○○ (signature)

Date: (mm/dd/yyyy)

#### (4) Consent Form for Directors (Supervisors)

##### Consent Form for Directors (Supervisors)

The Undersigned is elected (engaged) as a th-term director (supervisor) of  Foundation with term from  (mm/dd/yyyy) to  (mm/dd/yyyy). The Undersigned hereby agrees to assume the position and exercise duties in accordance with the Act of Donation and all laws and regulations. If there is any breach of law or dereliction of duty, the Undersigned shall bear all legal responsibilities.

To:

Foundation

Director (Supervisor):

Title	Name	Signature
Chairman	<input type="text"/>	
Director	<input type="text"/>	
Director	<input type="text"/>	
Director	<input type="text"/>	
Director	<input type="text"/>	
Director	<input type="text"/>	
Director	<input type="text"/>	
Director	<input type="text"/>	
Supervisor	<input type="text"/>	
Supervisor	<input type="text"/>	
Supervisor	<input type="text"/>	

Date:  (mm/dd/yyyy)

(5) List of Directors (Supervisors)

List of 0th-term Directors (Supervisors) of 000 Foundation						
						Created by: 000 (signature)
						Date: (mm/dd/yyyy)
Tenure:		(mm/dd/yyyy)~		(mm/dd/yyyy)		
Title	Name	Date of Birth	Directors and Supervisors Are Spouses or Relatives within Third Degree of Kinship	Permanent Address (or Residence Address)	Telephone No.	Remark
Chairman			No			
Director			No			Civil servant
Director			In a 0 relationship with the director 0 0 0 (0 degree of kinship)			
Director			In a 0 relationship with the director 0 0 0 (0 degree of kinship)			
Director			No			
Director			No			
Director			No			Successor (Term: (mm/dd/yyyy)~(mm/dd/yyyy))
Supervisor						
Supervisor			No			
Supervisor						



(6) List of Seals or Signatures of the Foundation and Its Directors  
(Supervisors)

○○○ Foundation's Seal and Seals or Signatures of ○th-term Directors (Supervisors)		
	Date: (mm/dd/yyyy)	
Name of Juridical Person: ○○○ Foundation	Seal	Signature
Seal of Juridical Person: (below)	Directors:	
	○○○	
	○○○	
	○○○	
	○○○	
	○○○	
	○○○	
	○○○	
	Supervisors:	
Chairman's seal or signature:	○○○	
○○○	○○○	
	○○○	

(7) Property Inventory

(7)-1 Property Inventory

Property Inventory of ○○○ Foundation		
		Created by: ○○○ (signature) Date: (mm/dd/yyyy)
Type of Property	Amount (NT\$)	Remark
Real estate		See the “Real Estate Inventory” below for more information.
Cash		See the “Cash Inventory” below for more information.
Securities		See the “Securities Inventory” below for more information.
Total		

(7)-2 Real Estate Inventory

Real Estate Inventory of ○○○ Foundation							
						Created by: ○○○ (signature) Date: (mm/dd/yyyy)	
No.	Land or Building	Land No. or Building No. (including House No.)	Area (Square Meters)	Scope of Rights	Value (NT\$)	Ownership Certificate No.	Remark
							Transferring state-owned non-public use real estate to a third party or changing its planned purpose is prohibited.

Total							
-------	--	--	--	--	--	--	--

(7)-3 Cash Inventory

Cash Inventory of ○○○ Foundation				
				Created by: ○○○ (signature)
				Date: (mm/dd/yyyy)
No.	Amount (NT\$)	Bank and Account No.	Account Name	Remark
Total				

(7)-4 Securities Inventory

Securities Inventory of ○○○ Foundation				
				Created by: ○○○ (signature)
				Date: (mm/dd/yyyy)
No.	Securities	Number of Shares	Value (NT\$)	Remark
Total				

(8) Reduction in Inventory

(8)-1 Reduced Real Estate Inventory

Reduced Real Estate Inventory of ○○○ Foundation							
							Created by: ○○○ (signature)
							Date: (mm/dd/yyyy)
No.	Reduced Land or Building	Reduced Land No. or Building No. (including House No.)	Reduced Area (Square Meters)	Reduced Scope of Rights	Reduced Value (NT\$)	Original Property Inventory No.	Remark
							Ministry of the Interior Letter Tai-Nei-Min-Zin No. ○ on (mm/dd/yyyy)
						Not included in property inventory	Ministry of the Interior Letter Tai-Nei-Min-Zin No. ○ on (mm/dd/yyyy)
Total							

(8)-2 Reduced Cash Inventory

Reduced Cash Inventory of ○○○ Foundation					
Created by: ○○○ (signature) Date: (mm/dd/yyyy)					
No.	Reduced Amount (NT\$)	Original Bank and Account No.	Account Name	Original Property Inventory No.	Remark
					Ministry of the Interior Letter Tai-Nei-Min-Zin No. ○ on (mm/dd/yyyy)
Total					

(8)-3 Reduced Securities Inventory

Reduced Securities Inventory of ○○○ Foundation					
Created by: ○○○ (signature) Date: (mm/dd/yyyy)					
No.	Securities	Number of Shares Reduced	Reduced Value (NT\$)	Original Property Inventory No.	Remark
					Ministry of the Interior Letter Tai-Nei-Min-Zin No. ○ on (mm/dd/yyyy)
Total					

(9) Increased Inventory

(9)-1 Increased Real Estate Inventory

Increased Real Estate Inventory of ○○○ Foundation							
						Created by: ○○○ (signature)	
						Date: (mm/dd/yyyy)	
No.	Increased Land or Building	Increased Land No. or Building No. (including House No.)	Increased Area (Square Meters)	Increased Scope of Rights	Increased Value (NT\$)	New Property Inventory No.	Remark
Total							

(9)-2 Increased Cash Inventory

Increased Cash Inventory of ○○○ Foundation					
				Created by: ○○○ (signature)	
				Date: (mm/dd/yyyy)	
No.	Increased Amount (NT\$)	Bank and Account No.	Account Name	New Property Inventory No.	Remark
Total					

(9)-3 Increased Securities Inventory

Increased Securities Inventory of ○○○ Foundation					
				Created by: ○○○ (signature)	
				Date: (mm/dd/yyyy)	
No.	Increased Securities	Number of Increased Shares	Increased Value (NT\$)	New Property Inventory No.	Remark
Total					

(10) Act of Donation after Amendment

<b>Act of Donation of ○○○ Foundation</b>	
Formulated on                      (mm/dd/yyyy) Approved by ○ District Court in No. ○ in ○○○○ (yyyy)	
Article ○ (Name)	The juridical person's name is ○○○ Foundation (hereinafter referred to as the "Foundation").
Article ○ (Purpose or Aim)	Based on the spirit of ○ (religion), the purpose or aim of the Foundation is to spread religious teachings, supported by the establishment of .....
Article ○ (Scope of Operation)	To achieve the purpose or aim set forth in the preceding article, the Foundation shall engage in the following scope of operation in accordance with relevant laws and regulations: 1. .... 2. .... 3. ....
Article ○	.....

(11) Comparison Table

Comparison Table for the Act of Donation of ○○○ Foundation before and after Amendment		
After Amendment	Before Amendment	Description
Article ○ (Name) The juridical person's name is ○○○○ Foundation (hereinafter referred to as the "Foundation").	Article ○ (Name) The juridical person's name is ○○○ Foundation (hereinafter referred to as the "Foundation").	Due to ....., the juridical person's name is changed to .....
Article ○ (Headquarters) The Foundation has its headquarters set up at No. ○, Section ○, ○ Road, ○ District, ○ City, and may, upon approval of the regulatory authority, set up subsidiary branches in special municipalities or counties (cities) based on business needs.	Article ○ (Headquarters) The Foundation has its headquarters set up at No. ○, Section ○, ○ Road, ○ Township, ○ County, and may, upon approval of the regulatory authority, set up subsidiary branches in special municipalities or counties (cities) based on business needs.	Due to ....., the juridical person's headquarters is changed to .....



# **III. Other Applications (Registrations)**

## **1. Applicable Laws**

- (1) Article 32 of the Civil Code.
- (2) The Ministry of the Interior's Approval and Supervision Guideline on Review of National Religious Foundations (hereinafter referred to as the "Guidelines").

## **2. Applications (Registrations) and Required Documents**

- (1) Application for disposal (including demolition), construction, or joint construction of real estate or land consolidation or division or consent in accordance with Paragraph 1, Article 22 of the Urban Renewal Act and Paragraph 1, Article 15 of the Implementation Rules of Urban Renewal Act:
  - A. 1 original of application form:
    - (A) Provided by the representative (chairman) under the act of donation.
    - (B) Affixed with the foundation's seal and the chairman's signature.
  - B. 3 originals of relevant meeting minutes:

Minutes should specify the foundation's full name and the year and term of the meeting, and should be stamped with the foundation's seal, the chairman's and minute taker's signatures, coupled with a sign-in form (exempt if signed by all attendees; in case of attendance by proxy, a power of attorney should be provided).
  - C. 1 photocopy of the latest act of donation:

Affixed with the responsible authority's seal.
  - D. 3 originals of list of disposals (including demolition),

construction, or joint construction of real estate or land consolidation or division or urban renewal and 1 copy of the latest certificate of ownership registration:

The list should contain the foundation's seal, creator's signature, and date of creation.

- E. 3 originals of plan for disposal (including demolition), construction, or joint construction of real estate or land consolidation or division or urban renewal:
  - (A) The reason, subject, amount, purpose, expense, fundraising plans, distribution of rights and obligations, and other important matters should be specified and reported at relevant meetings for approval.
  - (B) Affixed with the foundation's seal, creator's signature, and date of creation.
- F. 1 photocopy of architectural blueprint:

Required for application for construction or joint construction of real estate or consent to urban renewal.
- G. Proof of market price or real estate appraisal report:
  - (A) Required for application for disposal (excluding demolition) or joint construction of real estate or consent to urban renewal.
  - (B) The value of real estate is calculated at the market price. For the value of real estate not reaching NT \$50 million, proof of market price should be provided; for the value of real estate more than NT\$50 million but less than NT\$100 million, 1 copy of real estate appraisal report should be provided; for the value of real estate exceeding NT \$100 million, 1 copy of real estate appraisal report prepared by two different real estate appraisers should be provided (2 reports in total).

H. Real estate appraiser's report on cost analysis, allocation area, value ratio, etc.:

(A) Required for application for joint construction of real estate or consent to urban renewal, with the market price of real estate exceeding NT\$50 million.

(B) For the value of real estate more than NT\$50 million but less than NT\$100 million, 1 copy of real estate appraisal report should be provided; for the value of real estate exceeding NT \$100 million, 1 copy of real estate appraisal report prepared by two different real estate appraisers should be provided (2 reports in total).

I. 1 photocopy of the foundation's registration certificate:

J. Other relevant documents designated by the Ministry of the Interior depending on the case:

For example, applicants providing consent to urban renewal should submit urban renewal plans prepared by executors.

(2) Application for mortgage on real estate:

A. 1 original of application form:

(A) Provided by the representative (chairman) under the act of donation.

(B) Affixed with the foundation's seal and the chairman's signature.

B. 3 originals of relevant meeting minutes:

Minutes should specify the foundation's full name and the year and term of the meeting, and should be stamped with the foundation's seal, the chairman's and minute taker's signatures, coupled with a sign-in form (exempt if signed by all attendees; in case of attendance by proxy, a power of attorney should be provided).

- C. 1 photocopy of the latest act of donation:
    - Affixed with the responsible authority's seal.
  - D. 3 originals of list of mortgages on real estate and 1 copy of the latest certificate of ownership registration:
    - The list should contain the foundation's seal, creator's signature, and date of creation.
  - E. 3 originals of loan purpose and repayment plan:
    - (A) The reason for loan, mortgage subject, bank, amount of loan, amount of mortgage, purpose of loan, period of repayment, amount of repayment, fundraising plan, and other important matters should be specified and reported at relevant meetings for approval.
    - (B) Affixed with the foundation's seal, creator's signature, and date of creation.
  - F. 3 originals of letter of joint guarantee by all directors.
  - G. 1 photocopy of the foundation's registration certificate:
  - H. Other relevant documents designated by the Ministry of the Interior depending on the case.
    - For example, written loan (repayment) calculations issued by banks; final accounts and balance sheets over the past ○ years; and certificate of credit cooperative members.
- (3) Application for disposal of movable property:
- A. 1 original of application form:
    - (A) Provided by the representative (chairman) under the act of donation.
    - (B) Affixed with the foundation's seal and the chairman's signature.
  - B. 3 originals of relevant meeting minutes:
    - Minutes should specify the foundation's full name and the year

and term of the meeting, and should be stamped with the foundation's seal, the chairman's and minute taker's signatures, coupled with a sign-in form (exempt if signed by all attendees; in case of attendance by proxy, a power of attorney should be provided).

C. 1 photocopy of the latest act of donation:

Affixed with the responsible authority's seal.

D. 1 photocopy of the latest property inventory and certificate of ownership (or deposit):

Affixed with the responsible authority's seal.

E. 3 originals of list of disposals of movable property:

Affixed with the foundation's seal, creator's signature, and date of creation.

F. 3 originals of disposal plan:

(A) The reason, amount, and purpose of disposal and other important matters should be specified and reported at relevant meetings for approval.

(B) Affixed with the foundation's seal, creator's signature, and date of creation.

G. 1 photocopy of the foundation's registration certificate:

H. Other relevant documents designated by the Ministry of the Interior depending on the case.

(4) Application for recognition (appropriation) of operation development fund or reserve:

A. 1 original of application form:

(A) Provided by the representative (chairman) under the act of donation.

(B) Affixed with the foundation's seal and the chairman's signature.

- B. 3 originals of relevant meeting minutes:  
Minutes should specify the foundation's full name and the year and term of the meeting, and should be stamped with the foundation's seal, the chairman's and minute taker's signatures, coupled with a sign-in form (exempt if signed by all attendees; in case of attendance by proxy, a power of attorney should be provided).
- C. 1 photocopy of the latest act of donation:  
Affixed with the responsible authority's seal.
- D. 1 photocopy of original list of property inventory as operation development fund or reserve:  
(A) Exempt for first-time application for recognition (appropriation) of operation development fund or reserve.  
(B) Affixed with the responsible authority's seal.
- E. 3 originals of new property inventory as operation development fund or reserve and 1 copy of the latest certificate of deposit in the dedicated account:  
(A) The total amount of operation development fund or reserve recognized (appropriated) and used previously and currently in the property inventory should be specified; the approval date and number in relation to current recognition (appropriation) should be specified by the personnel of the Ministry of the Interior.  
(B) The list should contain the foundation's seal, creator's signature, and date of creation.
- F. 3 originals of current recognition (appropriation) of operation development fund or reserve:  
Affixed with the foundation's seal, creator's signature, and date of creation.
- G. 1 photocopy of the foundation's registration certificate:

H. Other relevant documents designated by the Ministry of the Interior depending on the case.

Note: The amount of recognition (appropriation) should be recognized as expenses for the year of recognition (appropriation) and filed together with the annual final accounts of recognition (appropriation).

(5) Application for use of operation development fund or reserve:

A. 1 original of application form:

(A) Provided by the representative (chairman) under the act of donation.

(B) Affixed with the foundation's seal and the chairman's signature.

B. 3 originals of relevant meeting minutes:

Minutes should specify the foundation's full name and the year and term of the meeting, and should be stamped with the foundation's seal, the chairman's and minute taker's signatures, coupled with a sign-in form (exempt if signed by all attendees; in case of attendance by proxy, a power of attorney should be provided).

C. 1 photocopy of the latest act of donation:

Affixed with the relevant authority's seal.

D. 1 copy of original property inventory as operation development fund or reserve and the latest certificate of deposit in the dedicated account:

The property inventory should be affixed with the relevant authority's seal.

E. 3 originals of new property inventory as operation development fund or reserve:

(A) The total amount of operation development fund or reserve

recognized (appropriated) and used previously and currently in the property inventory should be specified; the approval date and number in relation to current use should be specified by the personnel of the Ministry of the Interior.

(B) Affixed with the foundation's seal, creator's signature, and date of creation.

F. 3 originals of list of operation development fund or reserve used:

Affixed with the foundation's seal, creator's signature, and date of creation.

G. 3 originals of plan for using operation development fund or reserve:

(A) The reason, subject, amount, and purpose of use and other important matters should be specified and reported at relevant meetings for approval.

(B) Affixed with the foundation's seal, creator's signature, and date of creation.

H. 1 photocopy of the foundation's registration certificate:

I. Other relevant documents designated by the Ministry of the Interior depending on the case.

Note: For the use of operation development fund or reserve approved by the Ministry of the Interior, the operation development fund or reserve used should be specified in the annual executed operating report, provided that it should not be repeatedly recognized as expenses in annual final accounts.

(6) Registration of annual operation plan and budget:

A. 1 original of application form:

(A) Provided by the representative (chairman) under the act of



donation.

(B) Affixed with the foundation's seal and the chairman's signature.

B. 3 originals of relevant meeting minutes:

Minutes should specify the foundation's full name and the year and term of the meeting, and should be stamped with the foundation's seal, the chairman's and minute taker's signatures, coupled with a sign-in form (exempt if signed by all attendees; in case of attendance by proxy, a power of attorney should be provided).

C. 3 originals of annual operation plan and budget:

(A) The foundation should develop a legal, appropriate, concrete, and feasible operation plan and budget at least based on the breakeven principle and report at relevant meetings for approval.

(B) The annual operation plan should be affixed with the foundation's seal and creator's signature; the budget should be affixed with the foundation's seal and the respective signatures of the chairman, accountant, treasurer and creator (accountant and treasurer should be different persons).

D. 1 photocopy of the latest act of donation:

Affixed with the relevant authority's seal.

E. 1 photocopy of the foundation's registration certificate:

F. Other relevant documents designated by the Ministry of the Interior depending on the case.

(7) Application for executed operating report, final accounts, balance sheets and annual balance exempt from income tax:

A. 1 original of application form:

- (A) Provided by the representative (chairman) under the act of donation.
  - (B) Affixed with the foundation's seal and the chairman's signature.
- B. 3 originals of relevant meeting minutes:  
Minutes should specify the foundation's full name and the year and term of the meeting, and should be stamped with the foundation's seal, the chairman's and minute taker's signatures, coupled with a sign-in form (exempt if signed by all attendees; in case of attendance by proxy, a power of attorney should be provided).
- C. 3 originals of annual operation report:  
Affixed with the foundation's seal and creator's signature.
- D. 3 originals of annual final accounts:  
Affixed with the foundation's seal and the respective signatures of the chairman, accountant, treasurer and creator (accountant and treasurer should be different persons).
- E. 1 original of balance sheets for this year and the previous year:  
Affixed with the foundation's seal and the respective signatures of the chairman, accountant, treasurer and creator (accountant and treasurer should be different persons).
- F. 3 originals of plan for using annual surplus:  
(A) Required for applicants having sales of goods or service revenue or affiliated operation with the expenses on activities organized in line with the purpose of establishment, less than 60% of annual interest and income, and the annual surplus exceeding NT\$500,000, in accordance with Subparagraph 8, Paragraph 1, Article 2 of the "Standards Governing Application of Income Tax Exemption to Educational, Cultural, Public Welfare,

Charitable Organizations or Institutions.”

- (B) Affixed with the foundation’s seal and creator’s signature.
  - G. 1 photocopy of certificate of 1-year time deposits in NT\$:  
Required for foundations established through the donation of cash or with property inventory including cash.
  - H. 1 photocopy of property inventory:  
Affixed with the relevant authority’s seal.
  - I. 1 photocopy of internal auditors’ report:  
Required for foundations with total property or annual income exceeding NT\$100 million that are required to engage Certified Public Accountants to prepare an internal auditors’ report in accordance with Paragraph 2, Article 2 of the “Standards Governing Application of Income Tax Exemption to Educational, Cultural, Public Welfare, Charitable Organizations or Institutions.”
  - J. 1 photocopy of the latest act of donation:  
Affixed with the relevant authority’s seal.
  - K. 1 photocopy of the foundation’s registration certificate:
  - L. Other relevant documents designated by the Ministry of the Interior depending on the case.
- (8) Application for certificate of achievements in the scope of operation:
- A. 1 original of application form:
    - (A) Provided by the representative (chairman) under the act of donation.
    - (B) Affixed with the foundation’s seal and the chairman’s signature.
  - B. 1 original of relevant meeting minutes:

Minutes should specify the foundation's full name and the year and term of the meeting, and should be stamped with the foundation's seal, the chairman's and minute taker's signatures, coupled with a sign-in form (exempt if signed by all attendees; in case of attendance by proxy, a power of attorney should be provided).

- C. 1 photocopy of the latest act of donation:  
Affixed with the relevant authority's seal.
  - D. 1 original of written achievements in the scope of operation or proof of recognition by the Ministry of the Interior for the previous year's deeds:
    - (A) The written achievements should specify the contents, period, method, results, and benefits of the previous year's achievements, expenses and their ratio to annual final accounts, and other important matters, and should be reported at relevant meetings for approval.
    - (B) Affixed with the foundation's seal, creator's signature, and date of creation.
  - E. 1 photocopy of the previous year's budget and operation plan approved by the Ministry of the Interior.
  - F. 1 photocopy of the previous year's final accounts and executed operating report approved by the Ministry of the Interior.
  - G. 1 photocopy of proof of deeds:  
Exempt for applicants whose deeds in the previous year have been recognized by the Ministry of the Interior.
  - H. 1 photocopy of the foundation's registration certificate:
  - I. Other relevant documents designated by the Ministry of the Interior depending on the case.
- (9) Application for for international humanity rescue affairs:
- A. 1 original of application form:

- (A) Provided by the representative (chairman) under the act of donation.
  - (B) Affixed with the foundation's seal and the chairman's signature.
- B. 3 originals of relevant meeting minutes:  
Minutes should specify the foundation's full name and the year and term of the meeting, and should be stamped with the foundation's seal, the chairman's and minute taker's signatures, coupled with a sign-in form (exempt if signed by all attendees; in case of attendance by proxy, a power of attorney should be provided).
- C. 3 originals of plan for international humanitarian aid (donations):
- (A) The name of plan, recipients, amount, and purpose of aid (donations), reason, period, and expected benefits of the plan and other important matters should be specified and reported at relevant meetings for approval.
  - (B) Affixed with the foundation's seal, creator's signature, and date of creation.
- D. 1 photocopy of media report on international disasters.
- E. 1 copy of certificate of recipients' registration and its Chinese translation.
- F. 1 photocopy of the latest act of donation:  
Affixed with the relevant authority's seal.
- G. 1 photocopy of the foundation's registration certificate:
- H. Other relevant documents designated by the Ministry of the Interior depending on the case.

Note: After international humanitarian aid (donations), the work report, certificate of recipients' registration and its Chinese translation, and proof of receipt (payment) should be

reported to the Ministry of the Interior along with the annual final accounts and executed operating report.

### 3. Forms and Examples

#### (1) Application Form

<b>Letter from ○○○ Foundation</b>	
	Headquarters: Contact: Telephone Number: E-mail:
Addressee: Ministry of the Interior	
Issue Date:	(mm/dd/yyyy)
Issue Number: ○ Zi No. ○	
Subject: The application (registration) for ..... is made for approval.	
Explanation:	
1. This letter is to reply to the Ministry of the Interior Letter Tai-Nei-Min-Zin-Zi No. ○. on (mm/dd/yyyy).	
2. The following documents are attached:	
(1) 3 originals of .....	
(2) 1 photocopy of .....	
(3) .....	
Original to: Ministry of the Interior	
Copy to: ○○○ Foundation	
Chairman: ○ ○ ○ (signature)	(Foundation's Seal)

(2) Board Meeting Minutes

Minutes of the th Meeting of the th-term Board of   
 Foundation in  (yyyy)

1. Time:  (mm/dd/yyyy),  (hh/mm)
2. Location:  F, No. , Section ,  Road,  District,   
City
3. Attending Director: ,  (by proxy ),   
, , , ,
4. Absent Director: None
5. Non-voting Attendee:
6. Chairperson:  (signature)      Minutes Taker:   
(signature)
7. Report Items:
8. Election: (Exempt if none)
9. Discussion Items:
  - (1) Proposal: ..... (see the attachment).  
Explanation: .....  
Resolution: Passed unanimously (or  votes in favor  
of the proposal).
  - (2) Proposal: ..... (see the attachment).  
Explanation: .....  
Resolution: Passed unanimously (or  votes in favor  
of the proposal).
10. Motion: (Mark "None" if applicable)
11. Adjournment:  (hh/mm)



(3) Lists

(3)-1 List of Disposal (including Demolition),  
Construction, Joint Construction of Real Estate, Land  
Consolidation or Division or Urban Renewal, or Real  
Estate Mortgage

List of Disposal (including Demolition), Construction, Joint Construction of Real Estate, Land Consolidation or Division or Urban Renewal, or Real Estate Mortgage of ○○○ Foundation							
						Created by: ○○○ (signature)	
						Date: (mm/dd/yyyy)	
No.	Land or Building	Land No. or Building No. (including House No.)	Area (Square Meters)	Scope of Rights	Value (NT\$)	Ownership Certificate No.	Remark
Total							

(3)-2 List of Disposal of Cash

List of Disposal of Cash of ○○○ Foundation				
				Created by: ○○○ (signature)
				Date: (mm/dd/yyyy)
No.	Amount (NT\$)	Bank and Account Number	Account Name	Remark

Total				
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**(3)-3 List of Disposal of Securities**

<b>List of Disposal of Securities of ○○○ Foundation</b> Created by: ○○○ (signature) Date: (mm/dd/yyyy)				
No.	Securities	Number of Shares	Value (NT\$)	Remark
Total				

**(3)-4 Property Inventory as Operation Development Fund or Reserve**

<b>Property Inventory as Operation Development Fund or Reserve of ○○○ Foundation</b> Created by: ○○○ (signature) Date: (mm/dd/yyyy)						
No.	Purpose	Amount of Recognition (Appropriation) (NT\$)	Amount of Use (NT\$)	Bank and Dedicated Account Number	Account Name	Approval Date and Number in Relation to Previous and Current Recognition (Appropriation) or Use
Total						
Total balance: NT\$○.						

Note: The approval date and number in relation to current recognition (appropriation) or use should be filled in by the personnel of the Ministry of the Interior.

(3)-5 List of Operation Development Fund or Reserve  
Recognized (Appropriated)

List of ○ (Year) Operation Development Fund or Reserve of ○  
○○ Foundation Recognized (Appropriated)

Created by: ○○○  
(signature)  
Date: (mm/dd/yyyy)

No.	Purpose of Use	Amount of Recognition (Appropriation) (NT\$)	Total Revenue (NT\$)	Ratio of Amount of Recognition (Appropriation) to Total Revenue	Remark
Total					

Note: Total amount of recognition (appropriation) should be less than 20% of total revenue.

(3)-6 List of Operation Development Fund or Reserve Used

List of Used Operation Development Fund or Reserve of ○○○○  
Foundation

Created by: ○ ○ ○  
(signature)  
Date: (mm/dd/yyyy)

No.	Purpose of Use	Amount of Use (NT\$)	Remark

Total			

(4) Plans:

(4)-1 Plan for Disposal of Real Estate (Held for Sale)

## Plan for Disposal of Real Estate of ○○○ Foundation

Created by: ○○○ (signature)

Date: (mm/dd/yyyy)

The Foundation plans to sell the land located at No. ○, Section ○, ○ Township/Town/City/District, ○ County/City and its building. The plan is detailed as follows:

Plan	Basis	Subject	Method of Execution	Description
Sale of ○ venue	Resolution on Proposal No. ○ in the ○ th meeting of the ○ th-term Board on ○○○ (mm/dd/ yyyy)	A. Land: No. ○, Section ○, ○ Township/Town/District, ○ County/City, with an area of ○ square meters and the scope of rights being ○ out of ○.  B. Building: No. ○, Section ○, ○ Township/Town/District, ○ County/City (No. ○, ○ Road, ○ Township/Town/District, ○ County/City), with an area of ○ square meters and the scope of rights being ○ out of ○.  C. Parking space: None.	A. The Foundation plans to sell the real estate for the purpose of .....	The sales proceeds, net of tax (NT\$○) and expenses (NT\$○), are included in the property inventory.
			B. The (estimated) market price of the real estate is NT\$○. The selling price should not be less than NT\$○.	
			C. The Foundation should pay a total of NT\$○, including the tax (NT\$○) and expenses (NT\$○) and plans to pay through .....	
			D. After completing the registration of ownership transfer, the Foundation will apply to the Ministry of the Interior for the change in the property inventory.	

(4)-2 Plan for Disposal of Movable Property (Held for Sale)

Plan for Disposal of Securities of ○○○ Foundation

Created by: ○○○ (signature)

Date: (mm/dd/yyyy)

The Foundation plans to dispose of ○ shares of ○ (name of company) to purchase a new venue. The plan is detailed as follows:

Plan	Basis	Subject	Method of Execution	Description
Disposal of ○ shares of ○ (name of company)	Resolution on Proposal No. ○ in the ○ th meeting of the ○ th-term Board on ○○○ (mm/dd/yyyy)	○ shares of ○ (name of company)	<p>A. For the purpose of ....., the Foundation plans to dispose of the shares at the total market price of NT\$, with NT\$○ per share on ○○○ (mm/dd/yyyy).</p> <p>B. The market price of the securities per share from ○○○ (mm/dd/yyyy) to ○○○ (mm/dd/yyyy) averages NT\$○ (NT\$○ ~NT\$○). The selling price per share should not be less than NT\$○.</p> <p>C. The sales proceeds are used to purchase the new venue. The (estimated) market price of the new venue is NT\$○. The purchase price should be less than NT\$○.</p> <p>D. After completing the disposal and registration of ownership transfer, the Foundation will apply to the Ministry of the Interior for the change in the property inventory.</p>	Located at No. ○, Section ○, ○ Road, ○ District, ○ City, the new place to be purchased is an independent building, with ○ floors above ground and ○ floors underground to be used for the purpose of .....

(4)-3 Plan for Construction of Real Estate

Plan for Construction of Real Estate of ○○○○ Foundation

Created by: ○○○○ (signature)

Date: (mm/dd/yyyy)

The Foundation plans to demolish the building located at No. ○, Section ○, ○ Township/Town/City/District, ○ County/City and construct ○ venue at the same location. The plan is detailed as follows:

Plan	Basis	Subject	Method of Execution	Description
Construction of ○ venue	Resolution on Proposal No. ○ in the ○th meeting of the ○th- term Board on ○○○ (mm/dd/yy yy)	A. Land: No. ○, Section ○, ○ Township/Town/D istrict, ○ County/City, with an area of ○ square meters and the scope of rights being ○ out of ○. B. Building: No. ○, Section ○, ○ Township/Town/D istrict, ○ County/City (No. ○, ○ Road, ○ Township/Town/D istrict, ○ County/City), with an area of ○ square meters and the scope of rights being ○ out of ○.	A. As the building is ....., the Foundation plans to demolish it and construct a building at the same location with ○ floors above ground and ○ floors underground. B. The expenses on demolition, construction, and decoration total NT\$○, which will be paid through ....., The Foundation will make up the shortage through ....., C. After completing the construction and registration of ownership, the Foundation will apply to the Ministry of the Interior for the change in the property inventory.	The independent building is constructed with ○ floors above ground and ○ floors underground to be used for the following purposes: The ○th floor above ground for ○, the ○th floor for ○, and the ○th floor underground for ○.

(4)-4 Plan for Joint Construction of Real Estate

Plan for Joint Construction of Real Estate of ○○○ Foundation

Created by: ○○○ (signature)

Date: (mm/dd/yyyy)

The Foundation plans to jointly construct the land located at No. ○, Section ○, ○ Township/Town/City/District, ○ County/City and its building. The plan is detailed as follows:

Plan	Basis	Subject	Method of Execution	Description
Joint construction of ○ venue	Resolution on Proposal No. ○ in the ○th meeting of the ○th-term Board on ○○○ (mm/dd/yyyy)	<p>A. Land: No. ○, Section ○, ○ Township/Town/District, ○ County/City, with an area of ○ square meters and the scope of rights being ○ out of ○.</p> <p>B. Building: No. ○, Section ○, ○ Township/Town/District, ○ County/City (No. ○, ○ Road, ○ Township/Town/District, ○ County/City), with an area of ○ square meters and the scope of rights being ○ out of ○.</p>	<p>A. The Foundation jointly constructs a building with ○ floors above ground and ○ floors underground, with a floor area of ○ square meters above ground in cooperation with the owner of adjacent land, ○.</p> <p>B. The scope of joint construction includes ○ pieces of land located at No. ○, ○, and ○, Section ○, ○ Township/Town/City/District, ○ County/City, with an area of ○ square meters. The area of land owned by the Foundation accounts for ○% of the total area of jointly constructed land. Buildings before joint construction are located at No. ○, ○, and ○ on the same section, with a total</p>	<p>The Foundation is entitled to the ○th floor and ○th floor above ground and ○ parking spaces underground of the newly built building. The ○th floor above ground is used for the purpose of ○ and the ○th floor for ○.</p>



			<p>area of ○ square meters, of which the building owned by the Foundation accounts for ○%.</p> <p>C. The ○th floor and the ○th floor above ground and ○ parking spaces underground of the newly built building are allocated to the Foundation, with a total area of ○ square meters, accounting for ○% of the total area of the building after joint construction.</p> <p>D. The expenses on demolition and construction total NT\$ ○, of which the Foundation shares NT\$ ○ (○%). The Foundation should additionally pay the tax and expenses totaling NT\$○.</p> <p>E. The above expenses will be paid through ..... The Foundation will make up the shortage through .....</p> <p>F. After completing the construction and registration of ownership, the Foundation will apply to the Ministry of the Interior for the change in the property inventory.</p>	
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(4)-5 Plan for Urban Renewal (Change in Entitlement)

Plan for Urban Renewal of ○○○ Foundation

Created by: ○○○ (signature)

Date: (mm/dd/yyyy)

The Foundation plans to participate in urban renewal of the land located at No. ○, Section ○, ○ Township/Town/City/District, ○ County/City and its building and proposes consent to urban renewal in accordance with Paragraph 1, Article 22 of the Urban Renewal Act. The plan is detailed as follows:

Plan	Basis	Subject	Method of Execution	Description
Urban renewal of ○ venue	Resolution on Proposal No. ○ in the ○ th meeting of the ○ th-term Board on ○ ○○ (mm/dd/yyyy)	<p>A. Land: No. ○, Section ○, ○ Township/Town/District, ○ County/City, with an area of ○ square meters and the scope of rights being ○ out of ○.</p> <p>B. Building: No. ○, Section ○, ○ Township/Town/District, ○ County/City (No. ○, ○ Road, ○ Township/Town/District, ○ County/City), with an area of ○ square meters and the scope of rights being ○ out of ○.</p>	<p>A. The Foundation participates in urban renewal of the real estate, where the executor, ○, constructs ○ buildings with ○ floors above ground and ○ floors underground and allocates the entitlement or royalty of newly built buildings and land based on the entitlement and contribution before urban renewal.</p> <p>B. The scope of urban renewal includes ○ pieces of land located at No. ○, ○, ○, Section ○, ○ Township/Town/City/District, ○ County/City, with an area of ○ square meters and the total amount of NT\$○ before urban renewal. The value of land No. ○ owned by the Foundation is NT\$○, accounting for ○% of total value.</p> <p>C. The total cost of urban renewal is NT\$○, which is shared by the owners of land within the scope of urban renewal by value (the Foundation shares NT\$○, ○ %) and paid in net of the value</p>	<p>The Foundation is entitled to the ○ th floor and ○ th floor above ground and ○ parking spaces on the ○ th floor underground of ○ newly built buildings. The ○ th floor above ground is used for the purpose of ○ and the ○ th floor for ○.</p>

			<p>of land and buildings allocated after the change in entitlement.</p> <p>D. The total value of buildings and land after urban renewal is NT\$○, ○% of which is allocated to the Foundation (NT\$○). Net of the shared cost (NT\$○), the value of buildings and land allocated to the Foundation is NT\$○, along with the ○th floor and the ○th floor above ground and ○ parking spaces underground of ○ newly built buildings. The difference is made up in cash.</p> <p>E. The Foundation receives additional compensation of NT\$○, including NT\$○ for legal demolition of building, NT\$○ for relocation, and NT\$○ for land improvement.</p> <p>F. The Foundation additionally donates the land located at No. ○ on the same section to ○ City Government for ○, which is recognized as ..... at the donation cost of NT\$○.</p> <p>G. The above method of execution is consistent with the plan for urban renewal developed by the executor (see the attachment).</p> <p>H. Upon approval of the Ministry of the Interior, the Foundation provides consent to urban renewal for the executor in accordance with Paragraph 1, Article 22 of the Urban Renewal Act.</p> <p>I. After completing the urban renewal and registration of ownership, the Foundation will apply to the Ministry of the</p>	
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			Interior for the change in the property inventory.	
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(4)-6 Plan for Borrowing and Repayment

Plan for Borrowing and Repayment of ○○○ Foundation

Created by: ○○○ (signature)

Date: (mm/dd/yyyy)

The Foundation plans to mortgage the land located at No. ○, Section ○, ○ Township/Town/District, ○ County/City and its building for a loan. The plan is detailed as follows:

Plan	Basis	Subject	Method of Execution	Description
○ venue mortgage d for a loan of NT\$○	Resolut ion on Proposa l No. ○ in the ○ th meeting of the ○ th- term Board on ○ ○ ○ (mm/dd /yyyy)	A. Land: No. ○, Section ○, ○ Township/Town/ District, ○ County/City, with an area of ○ square meters and the scope of rights being ○ out of ○. B. Building: No. ○, Section ○, ○ Township/Town/ District, ○ County/City (No. ○, ○ Road, ○ Township/Town/ District, ○ County/City), with an area of ○ square meters and the scope of rights being ○ out of ○.	A. The Foundation plans to purchase a new place at NT\$ ○. The current working capital is not enough, so the Foundation plans to mortgage the real estate to ○ (name of bank) for NT\$ ○. The amount of mortgage is NT\$○, with a term of ○ years. B. To repay the loan, the Foundation will pay interest only at NT\$ monthly in the first ○ years, pay the principal and interest at NT\$ monthly on average from the XXth to the XXth years. A total of NT\$○ will be repaid in installments for ○ years. C. As of ○○○ (mm/dd/yyyy), the Foundation has working capital of NT\$○ and the average surplus of NT\$○ in the last ○ years, which is sufficient to cover the annual amount payable. The Foundation will make up the shortage by means of .....	Located at No. ○, Section ○, ○ Road, ○ District, ○ City, the new place to be purchased is an independent building, with ○ floors above ground and ○ floors underground to be used for the purpose of .....

(4)-7 Plan for Using Operation Development Fund or Reserve

Plan for Using Operation Development Fund or Reserve of ○○  
○ Foundation

Created by: ○○○ (signature)  
Date: (mm/dd/yyyy)

The Foundation plans to use NT\$○ of operation development fund or reserve to purchase ○ as a new place. The plan is detailed as follows:

Plan	Basis	Bank Account and Amount	Method of Execution	Description
Use of ○ Fund	Resolution on Proposal No. ○ in the ○th meeting of the ○th-term Board on ○○○ (mm/dd/yyyy)	○ Bank, ○ Branch, ○ (account number), NT\$○ (account name: ○○ Foundation)	A. Upon approval of the Ministry of the Interior in the Letter Tai-Nei-Min-Zi No. ○ dated ○○○ (mm/dd/yyyy), NT\$ ○ is recognized (appropriated) from the dedicated account for the purpose of ..... B. The Foundation finds the land located at No. ○, Section ○, ○ District, ○ City and its building at No. ○, Lane ○, Section ○, ○ Road, ○ District, ○ City, with the (estimated) market price of NT\$○ and the purchase price of NT\$○, and plans to pay with NT\$○ from the dedicated account. C. The amount is used upon approval of the Ministry of the Interior.	The new place is purchased for the purpose of ○ church gathering. The new place has ○ floors above ground, ○ floors underground; the ○th floor above ground is used for the purpose of ○ and the ○th floor for ○, and the ○th floor underground for ○.

(4)-8 Written Achievements in the Scope of Operation

○ (Year) Written Achievements in the Scope of Operation of ○

○○ Foundation

(from ○○○ (mm/dd/yyyy) to ○○○ (mm/dd/yyyy))

Created by: ○○○ (signature)

1. Purpose or Aim under Act of Donation

.....

2. Scope of Operation under Act of Donation

.....

3. In ○ (year), the Foundation achieved the following results at the total amount of NT\$○ (○% of total expenses in ○ (year)):

(1) To promote ....., the Foundation organized ○ activities from ○ ○○ (mm/dd/yyyy) to ○○○ (mm/dd/yyyy), attended by ○ people, at an amount of NT\$○. Please refer to Attachment ○ for activity photos and proof of expenses.

(2) .....

4. Benefits

(1) .....

(2) .....

(4)-9 Plan for international humanity rescue affairs

Plan for international humanity rescue affairs of ○○○○  
Foundation

Created by: ○○○○ (signature)

Date: (mm/dd/yyyy)

Due to ○ (name of disaster) reported in ○ (name of country), the Foundation makes the following Plan for international humanity rescue affairs for the purpose of ……:

Plan	Basis	Recipient	Method of Execution	Expected Benefits
Plan for International Humanitarian Aid (Donation) to ○ (name of country) due to ○ (name of disaster)	Resolution on Proposal No. ○ in the ○th meeting of the ○th-term Board on ○○○○ (mm/dd/yyyy)	○○○○ organization registered in ○ (name of country) (○○○ in Chinese)	A. On ○○○○ (mm/dd/yyyy), ○ (name of disaster) was reported in ○ (name of country) (see the attachment), resulting in …… with estimated ○ victims and loss of property up to NT\$○. After preliminary verification, the country is not a high-risk country or region listed by the Financial Action Task Force on Money Laundering (FATF). B. As an organization of ○ nature registered in the country, the organization engages in …… in accordance with the laws and regulations of the country and has a relationship with the Foundation (under a written agreement or memorandum). Therefore, the Foundation chooses the organization as the recipient of donations (see the attachment for the certificate of registration and its Chinese translation). After preliminary verification, the organization neither has negative news nor is an individual or organization sanctioned by the United Nations Security Council.	1. …… 2. ……



			<p>For the purpose of ....., the</p> <p>C. Foundation intends to donate a total of NT \$○ (the actual amount of remittance is calculated in an equivalent foreign currency on the date of remittance) to the organization in installments from ○○○ (mm/dd/yyyy) to ○○○ (mm/dd/yyyy) as relief of ○ (name of disaster). The donation will be made through (a bank) and used to handle ....., The use of related funds will be specified in the work report.</p> <p>For the purpose of ....., the</p> <p>D. Foundation intends to donate a batch of (materials) (equivalent to NT\$○) to the organization. The materials will be shipped through (sea transport/air transport/personal delivery). The related vouchers and use of materials will be specified in the work report.</p> <p>E. The annual donations, along with the work report and proof of receipt (payment), will be reported to the Ministry of the Interior.</p>	
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Note:  
For high-risk countries or regions listed by the Financial Action Task Force on Money Laundering (FATF) and individuals or organizations sanctioned by the United Nations Security Council, please refer to the website of the Anti-Money Laundering Division of the Investigation Bureau, Ministry of Justice and the Chinese website of the United Nations.

(5) Letter of Joint Guarantee of Repayment by All Directors

Letter of Joint Guarantee of Repayment by All Directors

The Undersigned, the ○th-term directors of ○○○ Foundation, mortgage the land located at No. ○, Section ○, ○ Township/Town/City, ○ County and its building at No. ○, Section ○, ○ Road, ○ Township/Town/City, ○ County to ○ (name of bank) for NT\$○ and hereby guarantee to repay the loan if ○○○ Foundation is unable to repay the loan.

Undersigned:

- (signature)
- (signature)
- (signature)
- (signature)
- (signature)
- (signature)
- (signature)

Date: (mm/dd/yyyy)

## (6) Operation Plan

### ○ (Year) Operation Plan of ○○○ Foundation

(from ○○○ (mm/dd/yyyy) to ○○○ (mm/dd/yyyy))

Created by: ○○○ (signature)

#### 1. Basis

The operation plan of ○○○ Foundation has been passed in the ○  
th meeting of the ○th-term Board of Directors on ○○○  
(mm/dd/yyyy) according to Article ○ of the Act of Donation.

#### 2. Operation Plan

##### (1) Revenue:

- A. The amount of expected domestic donations is NT\$○; the amount of expected overseas donation is NT\$○.
- B. To organize …… and other charity events, the Foundation expects to raise NT\$○ in accordance with the Charity Donations Destined for Social Welfare Funds Implementation Regulations (other charity events should be subject to approval of the health and welfare authority in accordance with the regulations).
- C. ……

##### (2) Expenses:

- A. The Foundation expects to organize ○ sessions of religious ceremonies (prayer gatherings, lectures, or teachings seminars) in ○ City (County) in ○ (month) at an estimated amount of NT\$○, to be attended by ○ believers.
- B. To spread the teachings of the religion, the Foundation expects to organize ○ sessions of “○○○ (name of activity)” in ○ (month) by means of …… at an estimated amount of NT\$○.

- C. The Foundation expects to print or publish ○ types of ○ books publicizing the classics or teachings at an estimated amount of NT\$○.
- D. To achieve the purpose of ....., the Foundation expects to donate ○ to ○ domestic registered organizations to assist them with ..... operation at an amount of NT\$○, and to donate ○ to ○ overseas registered organizations to assist them with ..... operation at an amount of NT\$○.
- E. The Foundation sets aside up to 20% of total revenue as a operation development fund or reserve for the purpose of ..... (the actual amount has been passed separately by the Board of Directors and approved by the Ministry of the Interior in accordance with the regulations).
- F. ....

(3) Comprehensive evaluation of operation plan and budget:

- A. The total revenue is estimated at NT\$○; the total expenses are estimated at NT\$○.
- B. The Foundation expects to have revenue sufficient to cover expenses required for the annual activities and daily operation, and will raise funds to make up the sum required.

3. Expected Performance

- (1) 、 Spread the religion's teachings.
- (2) 、 Purify people's minds and improve social ethos.
- (3) 、 Assist the government in promoting social welfare.
- (4) 、 .....

## (7) Budget

○ (Year) Budget of ○○○○ Foundation  
 (from ○○○ (mm/dd/yyyy) to ○○○ (mm/dd/yyyy))

Date: (mm/dd/yyyy)  
 Unit: NT\$

Accounting Subject	Amount	Note
2. Revenue		
(1) Interest income		
(2) Domestic donations		
(3) Overseas donations		
(4) Charity fundraising revenue		
(5) Rental income		
(6) Sales of goods		
(7) Gain on affiliated operation (Income – (Cost + Expense + Loss) > 0)		Specify the full names of affiliates
(8) .....		
2. Expenses		
(1) Salary expense		
(2) Rental expense		
(3) Repair expense		
(4) Domestic donations		
(5) Overseas donations		
(6) Transportation		
(7) Postage		
(8) Utilities		
(9) ○ reserve		
(10) Loss on affiliated operation (Income – (Cost + Expense + Loss) < 0)		Specify the full names of affiliates
(11) .....		

3. Balance		
Chairman: (signature) Accountant: (signature) Treasurer: (signature) Created by: (signature)		

## (8) Executed Operating Report

○ (Year) Executed Operating Report of ○○○ Foundation  
(from ○○○ (mm/dd/yyyy) to ○○○ (mm/dd/yyyy))

Created by: ○○○ (signature)

### 1. Basis

The executed operating report of ○○○ Foundation has been passed in the ○th meeting of the ○th-term Board of Directors on ○○○ (mm/dd/yyyy) according to Article ○ of the Act of Donation.

### 2. Overview of Executed Operation

#### (1) Revenue:

- A. The ..... charity fundraising activities were organized upon approval of the ○ authority in Letter No. ○ dated ○○○ (mm/dd/yyyy) and raised a total of NT\$○.
- B. The ..... activity was organized upon approval of the ○ authority (organization) in Letter No. ○ dated ○○○ (mm/dd/yyyy) with a subsidy of NT\$○.
- C. A total of ○ land and buildings in ○ City were disposed of upon approval of the ○ authority in Letter No. ○ dated ○○ ○ (mm/dd/yyyy), with proceeds of NT\$○.
- D. .....

#### (2) Expenses:

- A. The ..... charity fundraising activities were organized based on the charity fundraising plan at the amount of NT\$○.
- B. The Foundation organized ○ sessions of religious ceremonies (prayer gatherings, lectures, or teachings seminars) in ○ City (County) in ○ (month) at an amount of NT\$○, attended by ○ believers.

- C. To spread the teachings of the religion, the Foundation organized  sessions of “ (name of activity)” in  (month) by means of ..... at an amount of NT\$.
- D. The Foundation printed or published  types of  books publicizing the classics or teachings at an amount of NT\$.
- E. The Foundation purchased a total of  places for preaching or gathering in  Township/District,  City/County at an amount of NT\$.
- F. To achieve the purpose of ....., the Foundation donated  to  domestic/overseas registered organizations to assist them with ..... operation at an amount of NT\$.
- G. Due to  (name of disaster), the Foundation donated NT\$ to  organizations in  (name of country) for the purpose of ....., Please refer to the attachment for the work report and proof of receipt (payment).
- H. ....

(3) Other Important Matters:

- A. Upon approval of the Ministry of the Interior in the Letter Tai-Nei-Min-Zi No.  dated  (mm/dd/yyyy), the Foundation has recognized NT\$ as a operation development fund or reserve. Upon approval of the Ministry of the Interior in the Letter Tai-Nei-Min-Zi No.  dated  (mm/dd/yyyy), the Foundation used the operation development fund or reserve this year as follows: .....
- B. The cumulative surplus in the beginning of the period amounts to NT\$. Due to an increase (decrease) of NT\$, the cumulative surplus at the end of the period amounts to NT\$.
- C. ....



## (9) Final Accounts

○ (Year) Final Accounts of ○○○○ Foundation  
 (from ○○○○ (mm/dd/yyyy) to ○○○○ (mm/dd/yyyy))

Date: (mm/dd/yyyy)

Unit: NT\$

Accounting Subject	Amount	Note
1. Revenue		
(1) Interest income		
(2) Domestic donations		
(3) Overseas donations		
(4) Charity fundraising revenue		
(5) Rental income		
(6) Sales of goods		
(7) Gain on affiliated operation (Income – (Cost + Expense + Loss) > 0)		Specify the full names of affiliates
(8) .....		
2. Expenses		
(1) Salary expense		
(2) Rental expense		
(3) Repair expense		
(4) Domestic donations		
(5) Overseas donations		
(6) Transportation		
(7) Postage		
(8) Utilities		
(9) ○ reserve		
(10) Loss on affiliated operation (Income – (Cost + Expense + Loss) < 0)		Specify the full names of affiliates
(11) .....		

3. Balance		
4. Cumulative surplus (deficit) in the previous year		
5. Increase (decrease) in cumulative surplus (deficit) this year		
6. Cumulative surplus (deficit) this year		

Chairman: (signature) Accountant: (signature) Treasurer: (signature) Created by: (signature)

(10) Balance Sheets

Balance Sheets of ○○○ Foundation

(as at December 31, ○ (year) and ○(year))

Date: (mm/dd/yyyy)

Unit: NT\$

Accounting Subject	This Year	Previous Year	Increase/Decrease (%)	Accounting Subject	This Year	Previous Year	Increase/Decrease (%)
<b>Assets</b>				<b>Liabilities</b>			
1. Current assets				1. Current liabilities			
(1) Cash and cash equivalents				(1) Current borrowings			
A. Cash on hand/petty cash				(2) Notes payable			
B. Bank deposits - demand deposits				(3) Accounts payable			
C. Bank deposits - time deposits				(4) Income tax payable			
(2) Current financial assets with changes in fair value through profit or loss				(5) Expenses payable			
(3) Current financial assets held for sale				(6) Other payables			
(4) Notes receivable				(7) Accounts received in advance			
(5) Accounts receivable				(8) Third-party collection			
(6) Other receivables				(9) Other current liabilities			
(7) Inventories				<b>2. Non-current liabilities</b>			
(8) Prepayments				(1) Long-term borrowings			
(9) Third-party payment				(2) Guarantee deposits			

				received			
(10) Other current assets				(3) Provision for land VAT			
<b>2. Non-current assets</b>				(4) Others			
(1) Investments							
A. Non-current financial assets with changes in fair value through profit or loss				Total funds and surplus			
B. Non-current financial assets held for sale				1. Funds			
C. Other investments				(1) Total property registered			
(2) Property, plant and equipment				(2) Others (filled in by the foundation)			
A. Land				<b>2. Surplus</b>			
B. Land improvement				(1) Cumulative surplus			
C. Buildings				A. Cumulative surplus			
D. Transportation equipment				B. Adjustment in surplus in the previous year			
E. Office equipment				(2) Surplus this year			
F. Lease improvement				(3) Others			
G. Other equipment				A. Revaluation increment			
H. Ongoing construction and advance on equipment							
I. Less: Accumulated depreciation							
J. Less: Accumulated impairment							

(3) Other non-current assets							
A. Refundable deposits							
B. Others							
<b>Total assets</b>				<b>Total liabilities, funds, and surplus</b>			
Chairman: (signature) Accountant: (signature) Treasurer: (signature) Created by: (signature)							
Note: This table is for reference only and may be adjust as needed.							

## (11) Plan for Using Annual Surplus

### Plan for Using ○ (Year) Surplus of ○○○○ Foundation

Created by: ○ ○○ (signature)

1. Total surplus for ○ (year): NT\$○. (A)
2. The plan for using annual surplus is as follows: (Tick off : (1), (2), or (1)+(2))
  - (1) Total amount transferred to property: NT\$○. (B)
  - (2) Amount retained for future use: NT\$○. (C)

P.S. If (2) is selected, fill in the table below:

(Example)

Retain for future use	Purpose of Use	Description	Amount	Note
<b>Total</b>			(C)	

Description:

1. The total amount retained for future use should equal annual surplus (i.e.,  $(B)+(C)=(A)$ ).
2. The span of years retained for use should be limited to four years. For example, the surplus in 2011 may be retained for use from 2012 to 2015.
3. In case of changes in the plan, amount, or period of the use of surplus to be approved by the relevant authority, a foundation should immediately apply for a change in the plan in the following year (for example, in case of any change in the use of the surplus in 2011, which may be retained for use from 2012 to 2015, it should be filed in 2013) to comply with regulations and for the revenue service office's follow-up.