Approval Authority: Executive Yuan

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Enumeration Period: May 1 to June 30, 2017



## Service Industry Survey Form A (1)



This survey is conducted according to the regulation prescribed in Article 20 of the Statistics Act "the respondent, whether an agency, a group, or an individual, has the duty to provide detailed and truthful information in the

survey form".

2. The information provided in this form shall be used for the applications of establishing overall industrial development plan and administrative decisions etc. such that individual information is kept absolutely confidential without the

2016 Industry and Services Census

Reference Date: December 31, 2016				Organized	ו מטט נט נ	10				information	ase cooperate and	provide re	:ports with a	etalleu al lu
Name of Enterprise		Person-in charge		Contact Name Person			Perso	ting Thairie —		Facsimile	( )			
(Please enter full name)				Tel.	. ()		the for	( )		E-mail		and tale		
Actual Business	County,	Township, City,	Vil.,	Rd.,				(If the person co	mpleting the form is identical	to the contact P	erson, the name	and telep	pnone can	i be omitte
Address	City,	Town, Dist.,	Li,	St,		_ Sec.,	Lane,	Alley	/, No. — _			F., _		Rn
(1) This form is applicable to all business operators television program show creation and release, s telecommunication, computer program design, legal and accounting services, management co research, professional design, veterinary service services, security and detectives, building and g	ound recording and music operation and relevant servinsulting, construction, engires etc.); supporting service	release, broadcasting, television pro ices etc.); professional, scientific and neering service and technical inspect business operators (including rental	gram show scheduling and technical service business ion, analysis services, adve manpower agency and sup	broadcasting, operators (including ertisement and market oply, travel and related	Census No		wnship city, district)	Village (li)	Serial No.		Determi	nation N	lo.	
entertainment and recreation service business of (2) The investigation subject of this form is based of	perators; personal and houn "Company Unit", if there is	sehold product repair business oper s any branch unit, the number entere	ators and other service ope ed in this form shall include t	erators not classified. the information of the										
headquarter management unit and all of its brar require the information of the overseas branch u	inits of your company and t	he branch units in the businesses o	agriculture, forestry, fisher	y and husbandry.					1				· ·	,
(3) For unit level of 8, in addition to the completion unit (unit level of 3) based on the unit of location	, and a general status form	for the headquarter management un	nit and its branch units.		Forn	Unit	Unified Busi	iness No. of Profit	-Seeking Business and		Business c	ategory	code	
(4) The content of this form includes the business records of the departments of financial, accounting, human resource, warehouse and general affairs of your company. Please cooperate with the enumerator to complete the form by the specified form collection date, or please complete the form online at (https://enterprise.dgbas.gov.tw/ICS); alternatively, please provide information to the enumerator for completing the form for your company.				nline at	Code			Withholding		Prir	mary		Second	ary:
(5) The term of "full-year" in the form refers to the p For the settlement period not in calendar years,     (6) Historical industrial and service business censuservice business census	eriod of January 1 to Decer the latest year can be used	nber 31 of 2016. The term of "end of I for the settlement instead.	year" refers to the date of [	December 31, 2016.	6									
*Before filling in the form, please ref	er to the "Frequently	v Asked Questions for For	m Completion" on p	page 4 first.				: : : : : : : : : : : : : : : : : : :	elds shall be completed by t	the enumerator	<del></del>		<u> </u>	
1.Company   2.0	entity organization, such an etc.		Public	Non-company & Others	in c	ing the ent rder to ass ervision by 1. Yes. Du of people	tire year, has sign workers to y your compan uring January are u	your company so your company ny? (Excluding man to December, a	status at end of year gigned labor contracts and to provide labor a power of outsourced busines maximum number of and during the montr se is	for contracte services und ss)	er the work	assignn d a minii	ment an	nd
[01] Actual business comm	nencement date	: Year M	onth			2. None								
▲ For those with business commencemen	t date before 1912, pleas	e enter January 1, 1912.		_	[ 03-			•	status at end of ye					
[02] Business operation it	ems in 2016:				con	npanies su	ch that the co	ntract workers r	rigned labor contractor receive works assigne a service fee? (Manpowe	d by the com	npany and ai	re supe	rvised b	
<ol> <li>Primary: (Please describe the main construction machinery and equipment automobile repair, barber shop, beauty</li> </ol>	without drivers, automobi	ent, such as: real estate agency, r ile rental without drivers, legal ser	eal estate marketing and vices, accounting services	sales, rental business of s, book publisher,			uring January	to December, a	n maximum number of companies per month,		people and	d a minii	mum nı	
						typically		of people are dollars;	assigned; the full-yea	r income for	the assignm	ent ser	vice is	
2. Secondary: (Please enter items for	r the main category of bu	siness only and such items enter	ed shall he the ones with	greater production, sales		2. None								
service values)	i the main eategory of bu	siness only, and such terms effect	ed shall be the ones with	greater production, saids,	【04-	1] Act	tual asset u	tilization stat	us at end of year o	f 2016:				
【 03-1 】 Persons engaged a  ▲ [Persons engaged]: refer the employees staffing agency, foreign wo	receiving salaries at the				a a <b>▲</b> F tl	or those with a ccumulated de llowance for u or the self-own e net value by	accounts, please e epreciation (consu- ncollectible accounded fixed assets ( y subtracting the co	enter the values accomption) of the assetunts, allowance for reincluding investment consumed usages fro	ording to the balance sheet or s, allowance evaluation items duction of inventory loss etc. property (rent, lend, idle etc. orn the market price at the en e estimation respectively (if t	f "surplus before s (such as accum ), please enter th ) and the part pe d of 2016 (i.e. the	nulated loss, acc le amount after t nding for sale) v e price amount t	cumulated the deduc without aco to be paid	d fair value ction (i.e. the counts, pla I for purcha	e variations the net valu lease calcu lasing the s

- supervisors, board members and consultants etc. not actually participating in the business operation, and workers stationed in overseas offices for long term.
- (1) Employees: refer to the personnel of regularly employed, temporary and hourly workers as well as proprietor receiving salaries and family
- relative workers.

  (2) Supervisors/ technicians: include supervisors and supervision personnel, professional personnel (such as lawyers, medical doctors, dietitians, engineers, designers, reporters, performers) and technicians (such as information and communication technicians, draftsperson) etc.
- (3) Non-supervisors/ non-technicians: including office supporting personnel, assistant professional personnel (such as real estate agent), service
- work personnel (such as hair stylist), automobile repair personnel, machinery and equipment operator, labor workers etc.

  (4) Own-account workers and unpaid family workers: refer to proprietors without permanent salaries and family relative workers participating at work
- for an average of above 15 hours per week in December 2017 without receiving salary payment.
- (5) Employees stationed at overseas offices for long time: refer to the employees with the working period of time accumulated to exceed more than half a year or expected to exceed more than half a year at the overseas offices of your company by the end of the year, including branch company, office, subsidiary company and affiliate company.
- ▲ [Payrolls, year-round of 2016]:
- (1) Referring to the Payrolls, year-round of 2016 total of the domestic workers, including the base salary, overtime payment, subsidy, all types of bonuses and employee remunerations etc., and also including the salaries paid by the end of year to employees already resigned. However, it shall not include the labor health insurance expense, welfare subsidy, retirement fund, pension, severance pay etc. covered by the employer; in addition, please do not include the salaries paid to workers stationed at overseas offices for long term.

  (2) The Payrolls, year-round of 2016 of Own-account workers and unpaid family workers include the cash and object depreciation value used by the
- proprietor and its relatives in your company.

lte	em(s)		Number of persons engaged, end of 2016. (people)	Payrolls, year-round of 2016 (dollars)
	Supervisors/ technicians	Male (1)		
Employees (excluding employees		Female (2)		
stationed at overseas offices for long term)	Non-supervisors/ non-technicians	( )		
		Female (4)		
Own-account workers and unpaid family workers		Male (5)		
(Shall be completed by sole pr partnership organization		Female (6)		
Total	(6)]	(7)		

- ulate obtained from the current taxation listed on the house tax, and the announced land current value for the land for estimation respectively).
- ▲For assets of overseas branch unit, please enter such assets in the "Overseas" item of "Long term investment"; for assets of domestic branch units in

agı	riculture, fore	estry, fishery and husbandry etc., p	olease e	nter such assets in the "Domestic"	iten	n of "Long term investment".			
		Item(s)		Amount (dollars)		Including secondary business of sales of products, raw materials and fuels. The construction land, construction under progress an house or land pending			
Ω	Inventory	and material stock	(01)		<b>←</b>	for sale of real estate business operator shall also be entered in this item.			
Current asset	Liquidity	foreign financial products	(02)		4	Referring to short-term investments in stocks, bonds, notes, overseas funds, derivative products etc. issued in foreign countries.			
sset	Cash and	d other current assets	(03)		4	including bank deposits, account receivables, advance payments, short-term investments in domestic liquidity financial products, current biological assets, non-current assets pending for sale and discontinued			
	Land				<b>4</b>	business unit etc.  referring to land foundation, other building and recreation place land.			
Ţ.	Net value of House and building				4	Including warehouse, dormitory, business office and equipment attached to the building and unmovable.			
Fixed asset	Net value	of Transportation equipment	(06)			Including machinery and equipment (including the equipment for medical, broadcasting, gaming, video			
set	equipme	ry and miscellaneous nt net value ding profit-making equipment)	(07)		<b>4</b>	broadcasting, data communication), pollution prevention, air conditioning ventilation, computer etc. Referring to the machinery and transportation equipment etc. not yet constructed completely or not yet installed			
		tion in progress and ents for equipment	(80)		•	completely but advance payments have been made and are in the process of delivery to the plant site.  Referring to real estate for rent or lend or real estate possessed for obtaining an increase in capital, including			
	Investment Property (including rental and lease of fixed asset)		(09)		<b>+</b>	investment property during development or construction. For those with the primary business item of earning rental fee (such as real estate rental business operators machinery or			
		Domestic	(10)		•	transportation equipment rental business operators), the real estate or equipment owned by such business operators shall be entered in items (04)-(08).			
	ng term estment	Overseas	(11)		<b>+</b>	method, and investments in non-current financial products.			
		Patent rights and trademark	(12)		•	Including technology licensing fee, copyright, right to publication, dealership.			
	value of angible	Computer software	(13)						
	asset	Others (including reputations)	(14)						
Othe	Other assets		(15)		•	one-year period, advance payments, deferrable asset expense, refundable deposit, asset of usage right, non-current biological assets etc.			
Total	asset (ne	t value) (01)~(15)]	(16)			Including the market values of fixed assets of lands,			
		owed fixed asset cording to the market value)	(17)		•	houses and buildings, transportation equipment, machinery equipment (including communication and telecommunication equipment) and miscellaneous equipment etc., not referring to rent expenses.			

### [04-2] Full-year self-owned fixed asset change in 2016:

Increased \_\_\_\_\_ dollars, discarded \_\_\_\_\_ dollars and sold \_\_\_\_\_ dollars.

- ▲ Excluding re-classification part, and also excluding the increased fixed asset due to merger, fixed asset domination and increased/decreased value after re-evaluation, and the self-owned fixed asset change of overseas branch unit and branch unit in the business of agriculture, forestry, fishery and husbandry.
- ▲ Please enter information according to the original sum total of the "increased", "discarded" and "sold" parts of the full-year self-owned fixed asset. Please do not enter the amount after deduction for these three items.
- ▲ For the "increased" part, please calculate based on the cost of purchase, including the import tax and storage as well as transportation fees, including construction, purchase, expansion, improvement and major repair, for the "discarded" part, please enter according to the remaining value of the account; for the "sold" part, please enter according to the sale price.

dollars.

### [ 04-3 ] Inventory and material stock at the beginning of year of 2016 is

Please enter estimation according to the original cost of acquisition based on actual stocktaking, and please do not deduct the allowance evaluation loss.

#### [05] Full-year income in 2016:

Please enter according to the accrual basis of accounting, and it shall include the payable accounts not yet paid, but excluding advance payments.
 After the income and expense balance calculation of overseas branch units and branch units in agriculture, forestry, fishery and husbandry etc., if the result is a surplus, please enter in the item of "Investment gain and earnings of selling assets".

The income from collection and payment transfers of travel business operators shall be indicated with the net value (meaning that the expense for collection and payment transfers shall be deducted), please enter the net value into the item of "Considering income"

collection and payment transfers shall be deducted), p ter the net value into the item of "Service income" Including the income from the design, creation, release, publication, advertisement, telecommunication, show ticket sales and place rental, income from various professional, scientific, technology, support, medical, arts, entertainment, recreation, personal and household Item(s) Amount (dollars) Service income (01)product repairs and other service incomes. Referring to the construction income of real estate (02)Real estate sales income business, which shall be completed by real estate business business, which shall be completed by feat estate business operator only. The real estate brokerage income shall be entered in item (05) "Commission income". Shall be completed by operators in the business of real estate, rental and telecommunication only. Including the rental income of telecommunication business operator for providing lines to operators in the same business or network operators as well as the network connection income. Real estate and equipment rental (03)or telecommunication business or network operators as well as the network connection income.

Including the sales income of cellular phones etc. of the Sales income from the sale of ating (04)secondary products telecommunication business operator, if this item is entered with numbers, then Item (07) in Question [06] Revenues (05)Commission income Referring to the income of agent, agency and brokerage. (06)Catering supply income Including the service income for operating labor staffing services as secondary business; if the primary business is manpower staffing operation, please enter it in item (07)Other business income (01) "Service income" Sub-total of operating revenues (80) $[(01)\sim(08)]$ Referring to the rental income of land, house or various (09)Rental income equipment of non-rental business operators. (10)← Including income from interests of stocks and notes. Interests income Referring to the profit earned from investments, including Investment gain and earnings of evaluation profit, dividend income and profit exceeding the book net value of sale price of property sale. (11) selling assets (12)Excluding the income for contracting government procurement, entrusted projects. Government subsidy income Including the exchange gain, licensing fee income, gain (13)Other non-operating revenues on disposal of assets etc. Sub-total of non-operating revenues (14)  $[(09)^{-}(13)]$ Income total

### [ 06 ] Full-year costs and expenses in 2016:

[(08)+(14)]

Please enter according to the accrual basis of accounting, and it shall include the payable accounts not yet paid, but excluding advance payments and temporary payments as well as operational capital expenses (such as the expense for the purchase of land or machinery equipment, new construction, large repair of machines etc.); for the expenses of manufacturing, marketing, management and research and development etc., please enter in the appropriate items according to their classes.

(15)

After the income and expense balance calculation of overseas branch units and branch units in agriculture, forestry, fishery and husbandry etc., if the result is a loss, please enter in the item of "Investment loss and loss of property sale".

_	71			-	Referring to the raw materials consumed during the	``		
	Item(s)		Amount (dollars)		business operation (including the construction material) and fuel total value (including inventory gain and loss),			
Operating Expenditures	Raw material and fuel consumption total value	(01)		4	including the import tax and storage and transportation fees, but excluding the cost of the part sold and the product purchased for customers.			
g Experior	Service cost	(02)		4	Referring to the expense paid for the entrusted design, creation fee, copyright fee, communication equipment rental expense, network equipment usage fee, exhibition			
ures (For	Construction under progress and house pending for sale at the beginning of year	(03)			related fee, expense for performing artist groups or individuals in order to provide the service.	J		
(For each item, please	(Subtract) Construction under progress and house pending for sale at the end of year	(04)	(-)		The full-year outsourced construction payable amount including the construction cost for outsourcing the construction, which shall be completed by the real estate business operators, interior design business operators.	9		
i, piedse	Outsourced construction cost	(05)		4	construction, engineering service and relevant technical consulting business operators only.			
	Land cost for sale of real estate	(06)		4	Land value of real estate sold throughout the year, which shall be completed by real estate business operators only.  Referring to the secondary business operation, sales costs	<u>ا</u>		
Sull of le	Cost for sale of secondary product	(07)		4	(including the inventory gain and loss) for manufacturing or sale of products for others (including the cellular phone sale cost and products purchased for customers of telecommunication business operators).			
line sum of refevant items according	Salary, retirement and pension fund, severance pay, welfare expense	(80)		4	Including the full-year salary total (including direct and indirect labor cost of construction under progress) in Question [03-1] and the non-salary remuneration (such as			
is accord	Rental expense	(09)		1	retirement fund, various insurance fee, severance pay, employee welfare allocation and other welfare expenses).  Excluding the film and show place rental expense.			
an or bu	Commission expense	(10)		4	Including the expense of real estate developer outsourcing for sale.	ا		
to the oberating cost and oberating experiorities	Taxation and official fees (excluding income tax and import tax)	(11)		4	Including non-value added business tax.			
Cost and	Depreciations	(12)		4	Including depreciation of investment property.			
operating	Bad debt losses and transfer payments (including donation)	(13)						
experior	Other operating expenditures	(14)		4	Any operating expendituress not belonging to the above shall fall into this item, such as traveling fee, training fee, inventory price reduction loss (or value recovery gain), water/electric/gas fee, entertainment fee			
ures)	Sub-total of operating expenditures [(01)~(14)]	(15)			and miscellaneous expense etc.	J		
ex	Interest expense	(16)						
expenditures	Other non-operating expenditures	(17)		4	Including investment loss, sale of asset loss, asset reduction loss, disaster loss, exchange loss, suspension of business and power shortage loss and other			
es	Sub-total of non-operating expenditures [(16)~(17)]	<sup>S</sup> (18)			non-operating expendituress etc.	J		
A	ll expense total [(15)+(18)]	(19)						

	amount, referring to items related t	ctivities helpful to increase the company compet o the full-year cost expense in Question [06] and						
1. Research and deve	elopment: cost expense is	dollars; capital expe	nse is —					
▲ Including the expenses development fee etc. o	the research and development depar	, maintenance fee, material fee and outsourced res tment; the capital expense includes the purchase of urposes, and related intangible assets, such as pate	fixed assists					
dollars.  Including the cost expeassignment, human res	2. Employee training: cost expense is dollars; capital expense is dollars.  ▲ Including the cost expense of the instructor fee and place rental fee for conducting the training, application fee for training assignment, human resource and affairs of training department; the capital expense includes the land, building, machinery and equipment etc. of the employee training department center.							
3. Marketing and sale	s cost expense is	dollars; capital expense is	and da					
dollars.  ▲ Including the cost expense of advertisement, market research, package design, entertainment and the human resource as well as affairs of marketing department; the capital expense includes the hardware equipment and brand merger of the marketing department.								
Computer software hardware equipment exp	, , , , , , , , , , , , , , , , , , , ,	nase cost and rental fees of each department, bu	at excluding					
		capital expense isc						

Referring to the purchase (sale) and licensing of trademarks, dealerships, patent rights, and the professional technology cooperation and transfer through contract engagement; excluding: financial, commercial, managerial and legal technical assistance, licensed use of media products (including data) within the scope of copyright, and the transaction of design and software.

Item(s	s)	Domestic (dollars)	Overseas (dollars)
Professional	Sale (1)		
technology	Purchase (2)		

### [09] Innovative activities in 2016: (Operators with the primary business of research and development service are not required to

▲Innovative activities are not required to be the first in the industry but shall be significantly different from the original technologies of activities of your company

Item(s)		Yes	None
Is there any newly launched or technology signification  A including the improvement of service item, content and service.			
Is there any introduction of new or technology signi operation in 2016?     Ageferring to the use of new or significantly improved technolog provide services.			
Is there any introduction of new or significantly imp or management method in 2016?     ▲ Referring to the introduction of new information system or met operation, such as financial, human resource, marketing, cust	nod to assist the internal management open relationship management, strategic		

### [10] Any own brand business operation throughout the year of 2016?

▲Referring to registration of text or image as trademark according to the law and performing sales promotion in the market (excluding the brands
under agency or brands of group and affiliate company)
1. Yes
2. None

### [11] Business operation digitalization status in 2016:

Item(s)	Yes (Please select or enter the following information)	None (Please select
Is computer or network equipment used?		
	If "Yes" is selected, please continue to enter the following usage condition	S
Is it used for assisting the internal operation?  ▲ Foundation operations: referring to the arrangements on the human resource, salary, accounting, purchase order records, inventory, operation scheduling etc. that are helpful in simplifying the internal operations.  ▲ Management and decision making operations: except for the foundation operation, referring to operations with the further use of electronic systems to assist the internal management, including cost and profit analysis, product sale and inventory management, production planning, MRP material requirement planning, sales trend forecast, budget, human resource planning, knowledge management, decision analysis etc.	(1) Only used in the foundation operation (2) Used in foundation and management, decision making operations at the same time (please continue to (2) A)  (2)A. Does the management decision operation use the following system or technology? (Multiple selection applicable)  ① Enterprise resource planning (ERP) or customer relationship management (CRM) operating systems ② Cloud computation (Obtained via internet network, excluding free uses) ③ Big Data analysis ④ None of the above	
I. Is business information provided via network?  ▲For example, the establishment of company website including social website, online advertisement listing, e-mail transmitting business information etc.		
.ls mobile payment function for sales transaction provided? (excluding network sales transaction)  • Mobile payment via QR Code, APP, sensor and other technologies, use mobile devices of cellular phones for direct payment or collection of payment.		
Is there any sales via the internet network?  Areferring to the use of network to perform order receiving, sales operation on specific transaction platform, network or system (including EDI); excluding the mere use of e-mail for product information inquiry, social network for transmitting purchase orders.  Third party payment refers to that between the seller and buyer, a network electronic payment platform established by a third party is used to perform the fund collection and payment transfer services for both the seller and buyer in order to ensure the transaction security.	(1) Full-year transaction amount is	

		Item(s)  Yes (Please select or enter the following information)									
	Item(s)			Yes (Ple	ease select or enter	the following inform	ation)			None (Please select)	
	Is there any transaction of service or labor (excluding tangible products) with overseas companies throughout the year?      Including construction, transportation, communication, travel, financial, insurance, technology, media creation, management, information, licensing, certification, repair or training etc., but excluding the making of commissions for being an intermediate of transactions.	(1) Procurement only (2) Sales only (3) Both									
	Is there any assignment of domestic employees for business trips, training or working at overseas?										
	Is there any foreign professional or foreign company (agency) worker on business trip, on training or working at your company throughout the year? (excluding the foreign workers of production operators, labor workers, kitchen workers, care workersetc.)										
	4. Is there one single foreign shareholder holding more than 10%(inclusive) of the shares of your company at the end of the year?  A Referring to a single foreign natural person or foreign legal shareholder, excluding foreign joint fund investment	The number of such type of shareholders is people (please enter the regional distribution of the shareholding percentage listed on the right for the location of such	distribution of shareholding	Total (ii	China ncluding Hong Kong and Macau)	Asia (excluding China)	America %	Europe %	Other region	s	
If any one of	<ul> <li>5. Is there any overseas branch unit at the end of the year?</li> <li>Referring to the branch company or office established overseas, excluding subsidiary company or affiliate company.</li> </ul>	Total is c (Please continue to enter the re	ompanies gional	China (including Hong Kong and Macau)	Asia (excluding China	Ameri	con	Europe	Other regions	con	
Questions 5 and	6. Is your company having the control capability over the single overseas company?  Ancluding direct control or control through re-investment of subsidiary, including paper company.	Total is c (Please continue to enter the n		СО	m	com	con	con	(	on	
16 is selected with	▲ Referring to the party in the company with foreign shareholding, with a shareholding percentage above 50% (inclusive) or shareholding less than 50% but having the capability to control its financial, operation, personnel or lead the decision of the board of directors.	Accumulated investment amount is dollars at the end of quarter									
"Yes", please continue on Question 7	7. Was there any other single company having control capacity on your company at the end of year?  A The control capability refers to the party having more than 50%(inclusive) of shares of your company, or having shares less than 50% but having the control on the financial, operation, human resource of your company or lead the decision of the board of directors.  (1) Yes (End of questions)  (2) No (Please continue to answer Question 8 on the right)	8. Considering the status of your company (including overseas branch units) and all of the domestic and overseas companies directly controlled or re-investment, is each one of the following businesses mainly operated domestically or overseas? (No multiple selection for domestic and overseas)  Domestic Overseas None  (1) Overall international business operation management (including the decision affairs of financial, human resource, operation direction etc.)  (2) Order receiving, marketing, market survey  (3) Material and product procurement  (4) Research and development or professional technology, knowledge consultation  (5) Manufacturing, construction, mining, pollution treatment									
`		(6) Product sale or service providing (Including product after-sale service)									
	Remarks field										
						Er	numerator	Supervis		Inspector	

# 2016 Industry and Services Census Frequently Asked Questions for Form Completion

### Question 03-1 "Employees and salaries"

- Q: How to calculate the salaries of the self-employed operator and relative workers without pay?
- A: The "full-year salary" of self-employed operator and family relative workers without pay: refers to the full-year total amount of the cash drawn and objects provided for family consumption or other purposes. For example: the daily living and family expenses of the responsible person of supplemental learning center and expense of family recreation or gifts etc. are paid by the monthly income of the center; such expenses are considered to be salaries of the proprietor and the relatives thereof, which shall be entered in this item.

### Question 04-1 "Actual asset utilization status at end of year of 2016"

- Q: The office used for business operation is provided by the owner without compensation, how to enter it on the form?
- A: If the business operator is a company, legal entity, foundation and other group organization, please enter the value into this Question (17) "Fixed assets rented or borrowed"; if it is a sole proprietorship or partnership organization, please enter in items of the fixed asset according to the land, house and building respectively; for example: a sole proprietorship institute uses the residence of the owner as the office, and home computer, transportation equipment etc. are also used for the operation of the institute, then the office, computer and transportation equipment etc. shall be entered in each items under the fixed asset of this question respectively.

### Question 05 "Full-year income in 2016"

- Q: The institute contracts to handle the government entrusted project, plan or business and accepts the income of the children tuition subsidy provided by the government, how to complete the form?
- A: For the income for accepting government entrusted business and the children tuition subsidy provided by the government, since it requires offering of services in return, such items shall be entered in the item of "Service income" in Question (01).

### Question 06 "Full-year cost expense in 2016"

- Q: How enter the employee meal and student/children meals on the form respectively?
- A: The meals of students and children belong to the item of (02) "Service cost" in this question; the meal expense of employees belong to the item (04) "Salary, retirement and pension fund, severance pay, welfare expense".

### Question 08 "Full-year innovative activities in 2016"

- Q1: The courses of the supplemental learning business operator slightly adjusts each year, does this belong to the service innovation?
- A: The supplemental learning business operator provides a new series of courses, and the course items, target groups or class interaction method is significantly different from the past; for example, an operator specialized in academic supplemental learning for examines further introduces new certificate exam courses etc.; then, it shall be considered to be a service innovation. However, if only chapters or materials of course are newly added, it shall not be considered as a service innovation.
- Q2: The institute introduces a system providing online teaching or uses digital teaching materials to lighten up the courses, which type of innovation is it belongs to?
- A: In 2016, to cope with the network trend, the introduction of new technologies or purchase of new functional machinery and equipment, newly added online learning system or digital educational materials to increase the course interaction and to improve the flexibility and convenience of teaching, shall be considered as service innovations.
- Q3: Which type of marketing method introduced or used by the institute is considered as an innovative activity?
- A: The institute establishes the Facebook fans club in 2016 or designs LINE images for the first time, or establishes the company, brand account on Instagram, or uses the micro-film method to promote the institute (or institute products) for the first time, or purchases keyword advertisements online for the first time; as along as new marketing techniques different from the past is used for the first time in 2016, such techniques belong to the marketing innovative

### Question 10 "Business operation digitization status"

- Q1: The insittute has the enterprise resource planning ERP operating system but it is only equipped with some functions, should this be considered to belong to the use in foundation and management, decision making operations?
- A: The enterprise resource planning (ERP) operating system involves great aspects and its function is extremely powerful. General medium and small companies would first establish early stage operating system, followed by expanding the system functions gradually according to the company operation status. However, regardless the level of construction of the company, as long as it is established with the enterprise resource planning (ERP) operating system, it belongs to the use in the foundation and management, decision making operations.
- Q2: The institute self-purchased servers and information equipment to construct a cloud system, shall the "Cloud computation" in this question be selected?
- A: No selection should be made. The cloud computation in this question refers to the (payment) and the computing resource obtained from the external via internet, such as payment to Amazon, Microsoft, Google, Chunghwa Telecom...etc. cloud vendor to purchase cloud data storage space, mainframe, software or information system etc. Therefore, the cloud computing resource self-constructed by the internal of the company does not belong to the scope of this question.
- Q3: When the institute sales product or service via network, does the function of the use of online credit card for payment belong to mobile payment?
- A: Mobile payment refers to the transaction payment via mobile devices of cellular phone, tablet computer etc., such the use of QR Code scanning or the use of specific mobile payment tools (such as LINE Pay, Apple Pay, Android Pay, Allpay... etc.) for direct payments. If only the function of allowing consumers to enter credit card number online manually, it does not belong to the mobile payment.

### Question 12 "Cross-border transaction, investment planning and personnel interaction status in 2016"

- Q1: For example, what criteria is considered to performing services or labors in business with foreign company (institute)
- A: (1) Children talent center is an overseas affiliate institute compensated development and demonstration (including teachers) abacus calculation course; it is considered as performing service sales transaction with the overseas institute.
  - (2) Chinese language ability testing agency authorizes overseas operator in the same business as the test agency unit; it is considered as performing service sales transaction with the overseas institute.
  - (3) study tour center is in the overseas study tour business and arranges the schedule and transportation tools with contracted overseas travel agency; it is considered to be performing service procurement transaction with the overseas company.
- Q2: How calculate the foreign shareholder total shareholding percentage?
- A: It only requires the sum of all individual foreign shareholders with more than 10% of company shares; if the shareholder is a mutual fund, then the shareholding percentage shall not be included in the calculation. For example: 4 foreign shareholders of A, B, C and D hold the company shares of 25%, 15%, 12% and 1% respectively, where A is a food manufacturing company, B is a mutual fund, C and D are natural person, then only the 2 shareholders of A and B are calculated, and the shareholding percentage total shall be 37% (25%+12%).
- Q3: Does not an international company with domestic and foreign business allocations include the subsidiary company, affiliate company or branch institute overseas? If its businesses operated in both domestic and overseas, how to make selection on the form?
- A: The question here is mainly to understand the international business allocation distribution status of international business group; therefore, different form other questions, the form shall be completed based on the aspect of "overall international business group"; therefore, it shall include all domestic and overseas branch companies, subsidiary institute and re-investment businesses under the group invest and controlled by the company. If the business is operated in both domestic and overseas, then it shall be based on the business with high economic value contribution domestically or overseas, and either "Domestic" or "Overseas" shall be selected.