

中華民國 108 年度個人所得基本稅額申報表

(本欄納稅義務人不必填寫)

格式	機關	服務區	箱 冊 號	頁號
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2019 INDIVIDUAL INCOME BASIC TAX RETURN OF THE REPUBLIC OF CHINA

(1)填寫本表前請參閱背面之填寫說明，或利用電話洽詢。SEE INSTRUCTIONS ON REVERSE SIDE OF THIS FORM.

(2)請將本申報表連同綜合所得稅結算申報書一併申報。PLEASE ATTACH THIS RETURN TO 2019 INDIVIDUAL INCOME TAX RETURN.

單位：新臺幣元 CURRENCY:NTD

納稅義務人姓名 Name of Taxpayer	統一證號 ARC No.	備註 Note	納稅義務人與其依所得稅法規定，應合併辦理綜合所得稅結算申報之配偶及受扶養親屬，有應計入基本所得額之項目時(即本表第 1-4 欄之項目)，均應合併於本表申報，計算基本所得額。 In the case that the taxpayer, as well as his or her spouse and/or dependents, shall file a joint consolidated income tax return in accordance with the Income Tax Act, has an amount meeting the Income Basic Tax Act, he or she shall include any such amount in this return for the calculation of the basic income tax.
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1	海外所得總額 AGGREGATED OVERSEAS INCOME	所得類別	所得人姓名	所得來源國家及給付單位名稱	收入總額	成本及必要費用	所得額	小計	合計	稽徵機關
		Category of Income	Name of Recipient	Source Country and Name of Company or Agency	Revenue	Cost	Income(3) = (1) - (2) 或所得來源地稅務機關核發納稅證明之核定所得額 Income of the evidence of tax payment issued by the tax office of source country	Sub-Total	Total	Official Use Only
							若為負數，請填寫“0”。 In the case that the result is a minus figure, enter zero.	A	A ₁ (=A+B)	A ₁₂
		財產交易所得 Income from Property Transactions						B 若為負數，請填寫“0”。 In the case that the result is a minus figure, enter zero.		

※適用外國特定專業人才租稅優惠者，免填報海外所得，請看背面說明 B.1.vi
If you are a foreign special professional meeting the requirements of tax incentives, you are not required to enter the amount of overseas income in this column. Please see Instruction B.1.vi.

2	基本所得	受益人與要保人非屬同一人之壽險及年金保險，受保人受領之保險給付【請看背面說明 B.2】 Insurance Payments (See Instruction B.2)	非死亡給付 Non-Death Payment	所得人姓名	保單號碼	所得發生處所		給付金額	給付金額小計	所得額	A ₂₁	A ₂₂
				Name of Beneficiary	Contract No.	名稱 Name	統一編號 ID No.					
			死亡給付 Payment on Death							(每一申報戶減除 3,330 萬元後之餘額列入所得額 Subtracts NTS 33,300,000 from Total of Payment on Death)		

3	所得額	以實際成交價格及原始取得成本計算損益者(請看背面說明 B.3.i) Instruction B.3.i	所得人姓名	所得發生處所		收入總額	成本認定法(擇一勾選)		成本及必要費用	所得(損失)額	小計	ST ₁	A ₃₁ (=ST ₃ +ST ₂)	A ₃₂
				Name of Recipient	名稱 Name		統一編號 ID No.	Revenue						
											ST ₁			
		以前年度受益憑證交易損失扣除金額：依法可扣除 105、106 及 107 年度受益憑證交易損失未扣除餘額，但以不超過本年度申報之以實際成交價格減除原始取得成本及必要費用計算之受益憑證交易所得額為限。Losses incurred in transactions of beneficiary certificates for past three years (See Instruction B.3.iii)									ST			
		無法證明原始取得成本者(請看背面說明 B.3.v)(See Instruction B.3.v)									ST ₂			

4	BASIC INCOME	申報綜合所得稅時減除之非現金捐贈金額【請看背面說明 B.4】 Non-Cash Donations or Contributions Deducted from the Gross Consolidated Income (See Instruction B.4)		可扣除金額 Amount Deductible from the Gross Consolidated Income		A ₄₁	A ₄₂
		捐贈項目 Items					
		(1) 捐贈土地予政府 Land Donations to the Government					
		(2) 捐贈實物(對政府之捐贈、國防、勞軍、古蹟等) Non-Cash Donations (excluding land) to the Government					
		(3) 其他已申報列舉扣除額之非現金捐贈 Others					

5 綜合所得淨額(請依綜合所得稅結算申報書中稅額計算式之 AE 金額或 AJ+AL 合計金額填寫，若為負數請填寫“0”)
 Net Taxable Income (Please enter the amount of AE or AJ+AL of the Individual Income Tax Return, in the case that the result is a minus figure, enter zero.)

6 選擇分開計稅之股利及盈餘合計金額(請依綜合所得稅結算申報書中稅額計算式之 A₁ 金額填寫；股利及盈餘選擇合併計稅者，免填此欄)
 Total Amount of Dividends and Earnings (A₁) of the Individual Income Tax Return. If you choose to incorporate dividends and earnings into your gross income, please skip this column.

7 基本所得額【即以上 1 至 6 欄之總和 (A₁+A₂₁+A₃₁+A₄₁+AQ₁+A₁)】
 The Amount of Basic Income (A₁+A₂₁+A₃₁+A₄₁+AQ₁+A₁)

8 基本稅額【(基本所得額 AR₁ - 670 萬元) × 20%】
 The Amount of Basic Tax [(The Amount of Basic Income AR₁ - NTS 6,700,000) × 20%]

9 一般所得稅額【即綜合所得稅結算申報書稅額計算式之應納稅額(AF) - 股利及盈餘分開計稅應納稅額(E) - 投資抵減稅額(IC)】
 The Amount of Regular Income Tax
* Please refer to the Individual Income Tax Return and subtract Investment Tax Credit (IC) NTS from the amount of Tax Payable (AF) NTS.
* If the taxpayer chooses to calculate tax payable on the dividends and earnings separately, the Amount of Regular Income Tax shall include the Dividends and Earnings Tax Payable(E) of the individual Income Tax Return.

10 基本稅額與一般所得稅額之差額【即 AS₁ - AT₁，若為負數請填寫“0”】【請看背面說明 C.1 及 C.2】
 Balance between Basic Tax and Regular Income Tax (In the case that the result is a minus figure, enter zero.) (See Instruction C.1 and C.2)

11	COMPUTATION	海外已繳納所得稅可扣抵稅額【請看背面說明 D.1】 Overseas income tax being filed for credit (See Instruction D.1)	海外已繳納稅額扣抵限額 = [(基本稅額 AS ₁) - 綜合所得稅結算申報書稅額計算式之應納稅額(AF) - 股利及盈餘分開計稅應納稅額(E)] × 海外所得總額合計(A ₁) ÷ [基本所得額 (AR ₁) - 綜合所得淨額(AQ ₁) - 分開計稅之股利及盈餘合計金額(A ₁)]		C	請將 C 及 D 金額較低者填於 AV ₁ Enter the lesser of the two amounts, C or D, in AV ₁ .	AV ₁	AV ₂
			所得來源地稅務機關發給之同一年度納稅證明之已納稅額 Tax payable of the evidence of tax payment issued by the tax office of source country for the same assessment year.	D				

12 基本稅額與一般所得稅額之差額扣抵海外已繳納所得稅可扣抵稅額後之餘額【即 AU₁ - AV₁，若為負數請填寫“0”】【請看背面說明 D.2】
 The payable balance between basic tax and regular income tax after overseas income tax is credited. (In the case that the result is a minus figure, enter zero.) (See Instruction D.2)
*Please enter this amount on Individual Income Tax Return, AW₁

13 備註 NOTE
納稅者如有依納稅者權利保護法第 7 條第 8 項但書規定，為重要事項陳述者，請另填報「綜合所得稅聲明事項表」(附表)並檢附相關證明文件【請看背面說明 F.】。
According to the stipulation of the proviso under Paragraph 8, Article 7 of the Taxpayer Rights Protection Act, if a taxpayer would like to declare certain items with material facts for the transaction, please fill in the “Declaration of Material Items for the Individual Income Tax,” and submit the supplementary documents of evidence. (see Instruction Notice F.)

納稅義務人簽名： Taxpayer's Signature	申報代理人： Agent	稽徵機關收件戳記、日期
日期： Date	聯絡電話： Telephone No.	

茲收到 108 年度個人所得基本稅額申報表及其相關附件
Receipt for an Individual Income Basic Tax Return for 2019 and supplementary documents from Mr./Ms. _____

INSTRUCTIONS IN REGARD TO THE INDIVIDUAL INCOME BASIC TAX RETURN OF THE R.O.C.

A. WHO HAS THE OBLIGATION OF FILING AN INDIVIDUAL INCOME BASIC TAX RETURN?

1. An individual shall file the individual income basic tax return in accordance with the Income Basic Tax Act unless he or she falls into any case of the following conditions :

- (i) Non-residents of the R.O.C. (staying less than 183 days within a taxable year in the R.O.C.)
- (ii) An individual who does not apply for any investment tax credits in accordance with the laws and does not have any amount within the scope of the provisions of any of the Subparagraphs of Paragraph 1 of Article 12 of Income Basic Tax Act in his or her annual income tax return or current income tax return.
- (iii) An individual whose basic income as calculated in accordance with Paragraph 1 of Article 12 of the Income Basic Tax Act is less than NT\$6,700,000.

2. The individual who does not fall into the conditions mentioned above shall file the individual income basic tax return.

B. WHAT KINDS OF ITEM ARE INCLUDED IN THE CALCULATION OF THE AMOUNT OF BASIC INCOME?

The following items for which the amount(s) from a source in the Republic of China are included in the calculation of the Amount of Basic Income are:

1. Aggregated overseas income

- (i) From 2010 individual overseas income shall be included in the amount of basic income at the year for which payment is to be made. In the case that the aggregated overseas income per filing unit of individual income tax in any year is greater than or equal to NT\$1,000,000, the total amount of such income shall be included in the amount of basic income in the annual income basic tax return. However, if the aggregated overseas income per filing unit in any year is less than NT\$1,000,000, such amount may be excluded from the amount of basic income. The overseas income is that derived from sources outside the R.O.C. and from sources in Hong Kong and Macau. The so-called income derived from the sources outside the R.O.C. is that not derived from the sources inside the R.O.C. under the provision of Article 8 of the Income Tax Act and not from sources in the Mainland Area under the provisions of the Act Governing Relations between Peoples of the Taiwan Area and the Mainland Area.
- (ii) To facilitate the calculation and aggregation of overseas income, the ten categories of overseas income are the same as those derived from sources inside the R.O.C. Those are: income from profit-seeking, income from professional practice, income from salaries and wages, income from interest, income from lease and from royalties, income from self-undertaking in farming, fishing, animal husbandry, forestry and mining-amount of income, income from property transactions, income from contests and games and from prizes and awards won by chance, separation income and other income. Details are available at "The Directions for the Filing and Investigation of Income Derived from Sources outside the R.O.C. and from Sources in Hong Kong and Macau to be Included in the Amount of Individual Basic Income".
- (iii) The loss incurred from an overseas property transaction may be deducted from income from an overseas property transaction performed in the same year and should not exceed the amount of the aforesaid income. The claim for deduction of loss shall apply only to such income and loss as are calculated based on the actual transaction price and the original cost in the years in which the loss incurred and the deduction claimed and only to the amount which has been assessed and recognized by the tax collection authority.
- (iv) Under the condition where income tax has been paid on the overseas income in accordance with the tax laws of the source country, such amount of income may be directly adopted by the tax collection authority of the R.O.C. on presentation by the individual taxpayer of evidence of tax payment issued by the tax office of the said source country and attested by an embassy or consulate of the R.O.C. or other organization recognized by the Government of R.O.C. in the said locality. However, if there exists some reduction, exemption or certain fixed amount of deduction in accordance with the tax laws of the source country, the final amount of income adopted by the tax collection authority of the R.O.C. shall include the aforesaid reduction, exemption or certain fixed amount of deduction.
- (v) In the case where an obligation to file overseas income under the stipulation of Income Basic Tax Act has occurred, records or receipts of payment and contracts or other documentations related to a transaction may be submitted as an evidence for filing and calculating overseas income.
- (vi) From 2018, if a foreign special professional meets certain requirements, referring to Article 9 of the Act for the Recruitment and Employment of Foreign Professionals and Regulations Governing Reduction and Exemption of Income Tax of Foreign Special Professionals, during the first three years starting from the year when he or she for the first time has resided in the R.O.C. for a full 183 days of the year and has had an annual salary income of over NT\$ 3 million, one half of the amount of the salary income exceeding NT\$ 3 million of each such year may be excluded from the gross income. Overseas income is excluded from the income basic tax. Please submit the "Application for Exemption from Income Tax for Foreign Special Professionals" and other supporting documents when declaring.

2. Life and annuity insurance payments

Insurance payments received by the beneficiary, on condition that the beneficiary and the proposer are not the same person and the life insurance policy and annuities are contracted after this Act has come into force. However, in the case of payment made upon the death of the insured person, the part of which aggregate of payments made in a filing unit is equal to or less than NT\$33,300,000 may be excluded from the basic income in a calendar year.

3. Income derived from transactions of beneficiary certificates of privately placed securities investment trust funds (hereinafter called "beneficiary certificates")

- (i) Formula for Calculation
Securities Transactions Income = Revenue* - Cost*
*With papers of proof, it is allowed that a taxpayer may recognize the Cost either by the method of Specific Identification or of Weighted Average. Otherwise, the Weighted Average Method is adopted in all cases in the first and the following years.
- (ii) Filing Year
The filing year is determined according to the date of transfer.
- (iii) Losses incurred in beneficiary certificates
1) Losses incurred from the beneficiary certificates transactions may be deducted from the income realized in beneficiary certificates transactions of the same year. However, the claim for a deduction of loss may apply only to such income and loss as are calculated based on the actual transaction price and the original cost.
2) If no income or no sufficient income derived from beneficiary certificates transactions in the same year is available for deduction, the loss may be carried forward for the next three years. However, the claim for a deduction of loss may apply only to such income and loss as are calculated based on the actual transaction price and the original cost in the years in which the loss incurred and the income recognized; and the deduction claimed is limited to such amount as has been assessed and recognized by the tax authorities.
- (iv) Necessary Documents
Payment receipts of transaction prices and cost, contracts, and other papers which are considered to offer proof of transaction prices and cost are to be presented when filing the income basic tax.
- (v) In the cases that income derived from securities transactions has not been filed in accordance with the Act or the taxpayer can not offer proof of securities transactions income, the tax authorities shall assess the said income according to either the audited facts or the following rules :
1) 20% of the transaction price is assumed to be the income derived from securities transactions if real transaction price is available but related cost of proof is not available.
2) In the case that the taxpayer fails to file the real transaction price, the share value of net assets of the fund on the date of transfer or redemption price of the contract is assumed to be the transaction price. In addition, 75% of such an assumed price will be regarded as income derived from the securities transactions.
3) In the case that the actual income amount discovered by the tax collection authority during investigation is greater than the amount of securities transaction income calculated under the provisions set out in the preceding Paragraph (1) or (2), the actual income amount discovered by the tax collection authority shall prevail. If a taxpayer omits or under-reports such income intentionally or negligently so as to have any omission or evasion of the tax, he or she shall be subject to a fine.

4. Non-cash donations or contributions

The amount of non-cash donations or contributions deducted from the Gross Consolidated Income of the Individual Income Tax Return, shall be classified into the following three categories when filing an Individual Income Basic Tax Return: land donations to the government, non-cash donations (excluding land) to the government, and others. However, donations of artifacts, specimens, works of art, or facilities donated to a public museum which are designated National Treasure objects by the Cultural Heritage Preservation Act are not subject to the provisions of Subparagraph 4, Paragraph 1 of Article 12 of the Income Basic Tax Act.

5. Net taxable income

The net taxable income is calculated in accordance with the Income Tax Act (check the Individual Income Tax Return).

6. Total amount of dividends and earnings

If a taxpayer chooses to compute the tax on the total amount of dividends and earnings separately from his/her gross income with the single tax rate of 28%, the Total Amount of Dividends and Earnings shall be calculated in accordance with the Paragraph 5, Article 15 of the Income Tax Act (check the Individual Income Tax Return).

C. WHAT ARE THE PRINCIPLES UNDERLYING THE INCOME BASIC TAX?

In the case that The Amount of Regular Income Tax for an individual is greater than or equal to The Amount of Basic Tax, the income tax of the current year for the said individual shall be calculated in accordance with the Income Tax Act and other relevant laws; whereas in the case that The Amount of Regular Income Tax is less than The Amount of Basic Tax, the amount of income tax payable shall also include the Balance between Basic Tax and Regular Income Tax, in addition to the amount as calculated in accordance with the Income Tax Act and other relevant laws. Details are shown in the following formulas:

1. Subtract NT\$6,700,000 from The Amount of Basic Income then multiply the remainder by 20% to produce the Amount of Basic Tax.
2. Situation 1. The Amount of Basic Tax(AS_1) > The Amount of Regular Income Tax(AT_1), then the Balance between Basic Tax and Regular Income Tax(AU_1) = $AS_1 - AT_1$
- Situation 2. The Amount of Basic Tax(AS_1) ≤ The Amount of Regular Income Tax(AT_1), then the Balance between Basic Tax and Regular Income Tax(AU_1) = 0

*The Amount of Regular Income Tax(AT_1) = Tax Payable(AF) + Dividends and Earnings Tax Payable (E) - Investment Tax Credits(IC)

D. WHAT ARE THE PRINCIPLES UNDERLYING THE CALCULATION OF THE CEILING ON THE AMOUNT OF OVERSEAS INCOME TAX BEING FILED FOR CREDIT AND THE PAYABLE BALANCE BETWEEN BASIC TAX AND REGULAR INCOME TAX AFTER OVERSEAS INCOME TAX IS CREDITED?

In the case where income tax has been paid on the overseas income, in accordance with the tax laws of the source country of that income, such tax paid may be credited against the basic tax, to the extent that such tax credit shall not exceed the amount of basic tax which, computed under Section C, is increased in consequence of inclusion of such income. When a taxpayer applies for aforesaid tax credit, he or she shall present the evidence of tax payment issued by the tax office of the said source country for the same assessment year. Details are shown as follows:

1. The calculation of the ceiling on the amount of overseas income tax being filed for credit(C) =
 $\{ \text{The Amount of Basic Tax (AS}_1\text{)} - \text{The Amount of Income Tax Payable (AF)} - \text{Dividends and Earnings Tax Payable (E)} \} \times \{ \text{Overseas Income (A}_1\text{)} \} \div \{ \text{The Amount of Basic Income (AR}_1\text{)} - \text{Net Taxable Income (AQ}_1\text{)} - \text{Total Amount of Dividends and Earnings (A}_1\text{)} \}$
- * If a taxpayer chooses to compute the tax on the total amount of dividends and earnings separately from his/her gross income with the single tax rate of 28%, please skip Dividends and Earnings Tax Payable (E) and Total Amount of Dividends and Earnings (A₁).
- * The lesser of the two amounts, C or D, shall be entered in AV₁.
2. Steps of calculation of "the payable balance between basic tax and regular income tax after overseas income tax is credited. (AW₁)" are as follows:
Step 1. In the case of "Balance between Basic Tax and Regular Income Tax (AU₁)" > "Overseas income tax being filed for credit (AV₁)", AW₁ = AU₁ - AV₁.
Step 2. In the case of "Balance between Basic Tax and Regular Income Tax (AU₁)" ≤ "Overseas income tax being filed for credit (AV₁)", AW₁ shall enter zero.

E. HOW TO FILE THE INDIVIDUAL INCOME BASIC TAX RETURN?

Please attach the Individual Income Basic Tax Return to the Individual Income Tax Return. For details, please refer to section L, INSTRUCTIONS of the Individual Income Tax Return.

F. NOTE:

In accordance with the first section of Paragraph 3 and Paragraph 8 of Article 7 of the Taxpayer Rights Protection Act, if a taxpayer conceals, makes false or misleading presentation, or provides incorrect information to material items when declaring or being investigated which result in the tax collection authorities making an inaccurate decision, the tax collection authority may impose a penalty for tax evasion.

Notice: Should the English translation of these instructions differ from the Chinese text of the relevant laws, the Chinese text shall govern.