

中華民國 108 年度綜合所得稅結算申報書 (一般)

居住者適用 (For resident use only)

2019 INDIVIDUAL INCOME TAX RETURN OF THE REPUBLIC OF CHINA (General Form)

檔案編號

納稅義務人 Taxpayer, 配偶 Spouse, 扶養親屬 Dependents

①免稅額 Exemption: 納稅義務人、配偶及受扶養親屬每人免稅額 NT\$88,000; 受扶養直系尊親屬每人免稅額 NT\$132,000. ②扣除額 Deductions: 明細請詳背面 Details on reverse side

首次來華日期 Date of first arrival in the R.O.C. (historic) 前 5 個年度內您在華有否申報綜合所得稅? Year Month Day Have you filed a tax return in the R.O.C. in the past five years?

入境日 Entry Date (2019) 出境日 Departure Date (2019) 天數 Total ① ② ③ ④ ⑤ 總天數 Total Days

薪資 Salaries and Wages 所得人姓名 (每一所得人填寫一列) Name of Recipient (One Row for One Recipient) 薪資收入 (1) Salaries and Wages 薪資特別扣除額 (2) Special Deduction for Salary or Wages (每人最高限額 Max. Amount NT\$200,000 per Person) 必要費用 (2) Necessary Expenses 所得額 (1)-(2) Income (If it is negative, please fill in "0".) 扣繳稅額 Withholding Tax

所得 Income 所得類別 Category of Income 所得人姓名 Name of Recipient 所得發生處所 Company or Agency 名稱 Name 統一編號 ID No. 所得額 Income 扣繳稅額 Withholding Tax

單身或有配偶者所得合併計稅者適用之計算式: For a single individual calculating his or her tax payable or for married persons calculating their tax payable jointly. 所得總額 Gross Income - 免稅額 Exemption - 扣除額 Deductions - 基本生活費差額 (明細請詳背面) Basic Living Expense Difference (Details on reverse side) - 投資新創事業公司減除金額 Deduction for Investing in Innovative Startups = 所得淨額 Net Taxable Income

應辦個人所得基本稅額申報者, 請另填報「個人所得基本稅額申報表」, 並將計算結果(AW1), 填寫於下欄 AW1. If under the obligation to file an Individual Income Basic Tax Return, please enter the result (AW1) in the following AW1 column.

選擇合併計稅(股利及盈餘併入綜合所得總額課稅)或無股利及盈餘者(D 欄請填"0"), 請填 B1 欄之計算式: (please fill in "0" in D column), please proceed directly to Formula B1. 應納稅額 Tax Payable - 投資抵減稅額 Investment Tax Credit + 基本稅額與一般所得稅額之差額抵減海外已繳納所得稅可抵稅額後之餘額 The payable balance between basic tax and regular income tax after overseas income tax is credited. (Please refer to "Individual Income Basic Tax Return") - 扣繳稅額合計 Total of Withholding Tax = 應納稅額 Tax Payable

選擇分開計稅(股利及盈餘按 28% 單一稅率分開計算稅額), 請填 B2 欄之計算式: If you choose to compute the tax on the total amount of dividends and earnings separately from your gross income with the single tax rate of 28%, please proceed directly to Formula B2. 應納稅額 Tax Payable + 股利及盈餘分開計稅應納稅額 (A1 x 28%) Dividends and Earnings Tax Payable - 投資抵減稅額 Investment Tax Credit + 基本稅額與一般所得稅額之差額抵減海外已繳納所得稅可抵稅額後之餘額 The payable balance between basic tax and regular income tax after overseas income tax is credited. (Please refer to "Individual Income Basic Tax Return") - 扣繳稅額合計 Total of Withholding Tax = 應納稅額 Tax Payable

利用存款帳戶退稅權 Details of Bank Account for Tax Refund (See Instruction N) 存款人姓名/Name of Depositor: 存款人統一證(號)/Depositor's ID No. 金融機構總分行名稱: Bank: 總分行代號: Bank No.: 帳號: Account No. 分行別: 科目: 編(戶)號: 檢支號: 郵局 郵政劃撥儲蓄金帳號/Savings and Giro Account No.:

茲收到 108 年度綜合所得稅結算申報書及附件 張 (一般) Receipt for an Income Tax Return for 2019 and pages of supplementary documents from Mr./Ms. 財政部臺北國稅局 National Taxation Bureau of Taipei M.O.F. 臺北市 10802 中華路 1 段 2 號 No. 2, Sec. 1, Zhonghua Road, Taipei City 10802, TAIWAN R.O.C. Tel: (02)2311-3711 Ext: 1116, 1118 Website: https://www.ntbt.gov.tw

請將扣繳憑單及其他證明文件檢附於此處

Please attach your tax-withholding statements and other documents (including the Individual Income Basic Tax Return or Application for Necessary Expenses Deducted from Salaries and Wages if under obligation to file) here.

納稅義務人就其本人或配偶之薪資所得或各類所得分開計算稅額，由納稅義務人合併報繳者，計算式如下：(詳申報書說明 D.4)
For a taxpayer who elects to calculate the tax payable either on his/her salary/ income or his/her spouse's salary/Income separately, and then declare and pay the amount of tax in a consolidated form, the formula to be applied for the calculation is as below: see Instruction D.4).

Table for Section C1: Separately Computed Salary. Includes fields for Gross Income (AA), Separately Computed Salary (AD), Exemption, Deductions, Basic Living Expense Difference, Deduction for Investing in Innovative Startups (IV), and Net Taxable Income (AJ). It also shows the calculation of Tax Payable (AK) and Separately Computed Tax Payable (AM) based on progressive rates.

請於計算上列算式後，續填 B1 欄或 B2 欄之計算式。Please proceed directly to Formula B1 or Formula B2.

Table for Section C2: Separately Computed Income. Includes fields for Gross Income (AA), Separately Computed Income (YT), Exemption, Deductions, Basic Living Expense Difference, Deduction for Investing in Innovative Startups (IV1), and Net Taxable Income (AJ). It also shows the calculation of Tax Payable (AK) and Separately Computed Tax Payable (AM) based on progressive rates.

請於計算上列算式後，續填 B1 欄或 B2 欄之計算式。Please proceed directly to Formula B1 or Formula B2.

扣除額 Deductions: (See Instruction H.4)

- 1) 標準扣除額 Standard Deduction: 單身者扣除 NT\$120,000; 有配偶者扣除 NT\$240,000。
2) 列舉扣除額 Itemized Deductions: 不採標準扣除額扣除者，得逐項列舉扣除。

Table for Itemized Deductions with columns: 項目 Deductible Items, 支付額 Amount Actually Paid, 可扣除額 Amount Deductible, 稽徵機關審核欄 Official use only. Includes rows for Donations, Insurance, Medical Expenses, Disasters, Mortgage Interest, and Rental Expenses.

3) 特別扣除額 Special Deductions:

a. 財產交易損失特別扣除 Special Deduction for Property Transaction Losses

Table for Property Transaction Losses with columns: 姓名 Name, 財產交易損失 Total Property Transaction Losses, 可扣除額 Amount Deductible, 稽徵機關審核欄 Official use only. Includes rows for Taxpayer, Spouse, and Dependents.

b. 儲蓄投資特別扣除 Special Deduction for Savings & Investment (最高限額 Max. Amount NT\$270,000)

Table for Savings & Investment Deductions with columns: 姓名 Name, 所得額 Income, 可扣除額 Amount Deductible, 稽徵機關審核欄 Official use only. Includes rows for Taxpayer, Spouse, and Dependents.

c. 身心障礙特別扣除 Special Deduction for Disability (NT\$200,000/人-per person)

d. 教育學費特別扣除 Special Deduction for Tuition (最高限額 Max. Amount NT\$25,000/人-per person)

e. 幼兒學前特別扣除 Special Deduction for Pre-School Children (NT\$120,000/人-per person)

f. 長期照顧特別扣除 Special Deduction for Long-Team Care (NT\$120,000/人-per person)

特別扣除額小計 Sub-Total of Special Deductions

Summary table for Special Deductions with columns: 扣除額總計 Total Amount of Deductions 1)+3) or 2)+3)=, 稽徵機關審核欄 Official use only.

4) 基本生活費比較項目合計數 The Total Amount of Basic Living Expense Comparison Items ①+1)+b)+c)+d)+e)+f) or ①+2)+b)+c)+d)+e)+f)=

基本生活費差額 Basic Living Expense Difference : (See Instruction I)

108 年度每人基本生活費 Basic Living Expense per person in 2019 NT\$ 175,000 x 本申報戶共 Total people _____ 人= 基本生活費總額 Basic Living Expense NT\$ _____

基本生活費總額 Basic Living Expense _____ - ④ 基本生活費比較項目合計數 The Total Amount of Basic Living Expense Comparison Items _____ =

③ 基本生活費差額 Basic Living Expense Difference _____ (請填入正面基本生活費差額欄內 Please enter the results into the Basic Living Expense Difference Column on the front page.) (若為負數請填寫 "0" If it is negative, please fill in "0")

Note: 1. Individual Income Tax shall be levied at various flat rates if the taxpayer is a non-resident. (See Instruction M)

2. The following table shall be used to determine a resident's Individual Income Tax in the Republic of China.

居住者適用課稅級距及累進稅率如下:

Table showing tax rates for residents: 所得淨額 Net Taxable Income, 稅率 Tax Rate, 累進差額 Progressive Difference, 應納稅額 Tax Payable. Includes rows for 0 to 540,000, 540,001 to 1,210,000, 1,210,001 to 2,420,000, 2,420,001 to 4,530,000, and 4,530,001 and above.