中華民國 108 年度綜合所得稅結算申報書(一般)

居住者適用

19 INDI	VIDUAL IN	JOIVIL I	0111							011111		*** -* * * * * * * * * *		
	統一證號或稅 (ID No. or Cod	籍編號 de No.) (西元出生日期 Date of Birth)		一編號 ID No. Nationals Only)	性別 Sex	國籍 Nationality	護照 Passp	字號 ort No.	居住地國或區 Tax Jurisdiction	Ta	稅務識別碼 x Identification Number (TIN)	聯絡電記 Telephone	∄ No.
稅義務人													(1) (2)	
xpayer	姓名 Name (Family Name, First Name, Middle Name)		通訊地址				on Alien Resident Certificate)		E	E-mail 信箱		□ 承租 Tenancy □ 自有 Ownership □ 其他 (如:宿舍) Other (such as dormitory, etc.)		
出偶	統一證號或称 (ID No. or Co	注籍編號 ode No.)	西元出生日期 (Date of Birth)	身分證	統一編號 ID N C. Nationals Onl		题 ex Natio	籍 nality	護照 ⁹ Passpo	字號 ort No.	E-ma	ail 信箱	聯絡電記 Telephone	
nouse	姓名 Name(Family Name, First Name, Middle Name)			居留地址 Residence Address in the		e R.O.C. (As given on Alien Resident Certi		nt Certificate	tificate)		(2) □承租 Tenancy □自有 Ownership			
		名 粉雜組	登號 Dependent IE 扁號 Dependent Co	D No. (ARC No.))	新 謂		西元出生	生日期	Date of Bir	th (A.D.)		是否在學 是	否同居
養親屬 pendents	Name of Depend		分證統一編號 or ID N			ationship	Yea			Month		Day		ne Residence (Yes/No)
	mption:納稅義務。 受扶養直到 payer, spouse, and depend	系尊親屬每人免	色稅額 NT\$132,000) 。						明細	語詳背面	ductions: 面 everse side	2	
次來華日期 ear	Date of first arriv	val in the R.0 Dav).C. (historic)		E度內您在華 iled a tax return in							有 Yes	否	
請攜帶護	照,以憑核屬	歲居留天婁		如有申	報,最近一	一個年月	度	地 野ili	點			申報憑證	I NOL	
入境日	your passport to 出境日		ngth of stay.	If yes, sta	ate the most re	ecent yea	ar L	Loca			<u> </u>	Receipt No.		
Entry Date (2019)	Departure Date (2019)	Total	2			4	適用減除*Choos	se one of the	e following			數 Total D	Days	
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外國特定專業	人才符合一定條件者(詳申報書說明 E.3),請填報「外國特定專業			業人才減免所得和	人才減免所得稅申請書」並將「應計人綜合所		得總額之薪資所得(C)」金額填入右欄所得額欄位		子額欄位。	•				
then fill the al 選擇列報薪資	ecial professionals mee mount of "Salary incom 之必要費用者,請填報	ne shall be include 写「個人薪資費用。	ed in the gross amour 申報表」並將「本年原	nt of consolidated 度可列支之薪資的	d income(C)" in the in 女人必要費用總額(H.	ncome colum A.)」金額填。	nn. 入上方必要費用標	欄位(詳申報	妥書說明E.2)	0				
If you choose	to declare the necessarpenses Deducted from	ary expenses dirently and W	ectly deducted from stages in Current Year	salaries and wag	es, please fill out the ecessary Expenses	e form of 20 (2) column a	019 Application for above.(see Instruction	for Necessar ructions E.2	ry Expense	es Deducted fro				
	导類別 pry of Income	所 得 人 Name of R		名稱	所 得 發 生 Name			Agency 一編號 ID I	No.			f得額 icome	扣 繳 稅 Withholdin	贺 g Tax
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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 For a taxpayer who elects to calculate the tax payable ei formula to be applied for the calculation is as below: see	ither on his/her salary/ ind	併報繳者,計算式如下:(詳申報書說明 D.4) ome or his/her spouse's salary/Income separately, and then declare and pay the amount of tax in a consolidated forr	m, the						
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1)	標準扣除額 Standard Deduction: 單身者 NT\$ 120,000 for a single persor	n, NT\$240,000 for a m	arried couple. Official use only							
2)	列舉扣除額 Itemized Deductions: 不採 Taxpayers who do not take the standa 支付額	ard deduction may claim	temized deductions. (original receipts for "a" to "f" deductions below must be attached)							
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	Excluding National Health Insurance C. 醫藥 Medical Expenses		f.房屋租金支出 Rental Expenses 列舉扣除額小計 Sub-Total of Itemized Deductions 2)							
3)	特別扣除額 Special Deductions:		列舉扣除額小計 Sub-Total of Itemized Deductions 2)							
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		小計 Sub-	Total b.							
c. 身心障礙特別扣除 Special Deduction for Disability(NT\$200,000/人-per person) c. 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-S (NT\$120,000/人-per person)	School Children	e.							
	f.長期照顧特別扣除 Special Deduction for Long- (NT\$120,000/人-per person)		f.							
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4)	總計請填入正面扣除額欄內 Please enter	the results into the Deduc	tions Column on the front page. Official use only Argument of the front page. Official use only Argument of the front page. Argument of the front page.							
4)基本生活費比較項目合計數 The Total Amount of Basic Living Expense Comparison Items①+1)+b)+c)+d)+e)+f) or ①+2)+b)+c)+d)+e)+f) = ④										
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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: 所 得 淨 額 Net Taxable Income	稅率 Tax Rate	累進差額 應納稅額 Progressive Difference Tax Payable							
	0 to 540, 540,001 to 1,210,	,000 × 5% ,000 × 12%	- 0 = - 37,800 =							
	1,210,001 to 2,420, 2,420,001 to 4,530,		- 134,600 = - 376,600 = 820,600 -							

1-8 (外僑)108年度綜合所得稅結算申報書(一般).indd 2