

納稅義務人 Taxpayer	統一證號或稅籍編號 (ID No. or Code No.)	西元出生日期 (Date of Birth)	身分證統一編號 ID No. (R.O.C. Nationals Only)	性別 Sex	國籍 Nationality	護照字號 Passport No.	居住地區或區代碼 Tax Jurisdiction Code	稅務識別碼 Tax Identification Number (TIN)	聯絡電話 Telephone No.
	AC87654321	1969/02/19		M	USA	AA123456			(1) (02)2311-3711 (2) (02)2389-1051
	姓名 Name (Family Name, First Name, Middle Name)		居留地址 Residence Address in the R.O.C. (As given on Alien Resident Certificate)			E-mail 信箱		<input checked="" type="checkbox"/> 承租 Tenancy <input type="checkbox"/> 自有 Ownership <input type="checkbox"/> 其他 (如: 宿舍) Other (such as dormitory, etc.)	
	Bruce Wayne		通訊地址 Contact Address in the R.O.C. 10802 臺北市萬華區中華路一段2號			dad@yahoo.com			
配偶 Spouse	統一證號或稅籍編號 (ID No. or Code No.)	西元出生日期 (Date of Birth)	身分證統一編號 ID No. (R.O.C. Nationals Only)	性別 Sex	國籍 Nationality	護照字號 Passport No.	E-mail 信箱		聯絡電話 Telephone No.
	AD12345678	1963/10/10		F	USA	BB654321	mom@yahoo.com		(1) (02)2311-3711 (2) (02)2389-1051
	姓名 Name(Family Name, First Name, Middle Name)		居留地址 Residence Address in the R.O.C. (As given on Alien Resident Certificate)					<input checked="" type="checkbox"/> 承租 Tenancy <input type="checkbox"/> 自有 Ownership	
Talia Wayne		10802 臺北市萬華區中華路一段2號							
扶養親屬 Dependents	親屬姓名 Name of Dependent	統一證號 Dependent ID No. (ARC No.) 稅籍編號 Dependent Code No. 或身分證統一編號 or ID No.(R.O.C. Nationals Only)		稱謂 Relationship	西元出生日期 Date of Birth (A.D.)			是否在學 Full-Time Student (Yes/No)	是否同居 Same Residence (Yes/No)
					Year	Month	Day		
	Andy Wayne	AC44334433		子	2010	03	02	Y	Y
	Dora Wayne	AD33223322		女	2011	04	03	Y	Y

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；年滿 70 歲的納稅義務人、配偶及受扶養直系尊親屬每人免稅額 NT\$132,000。
NT\$88,000 for each taxpayer, spouse, and dependent(s). NT\$132,000 for each taxpayer, spouse, or any of their lineal ascendants who is 70 years of age or over.

① 352,000

②扣除額 Deductions:
明細請詳背面
Details on reverse side

② 250,555

首次來華日期 Date of first arrival in the R.O.C. (historic)
Year 1989 Month 07 Day 20

前 5 個年度內您在華有否申報綜合所得稅？
Have you filed a tax return in the R.O.C. in the past five years?
如有申報，最近一個年度
If yes, state the most recent year
2018

地點 Filing Location
Taipei

申報憑證 Receipt No.
107-08-062377

※請攜帶護照，以憑核驗居留天數
Please bring your passport to confirm length of stay.

入境日 Entry Date (2019)	出境日 Departure Date (2019)	天數 Total	① 2018/12/25 ② 2019/03/04	2019/02/02 2019/05/12	33 69	③ 2019/05/20 ④	—	225	⑤	總天數 Total Days	327
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所得 Income	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	按所得人擇一適用減除*Choose one of the following		所得額(1)-(2) Income(If it is negative, please fill in "0".)	扣繳稅額 Withholding Tax
		Bruce Wayne	2,013,484	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	1,813,484	100,674
	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「外國特定專業人才減免所得稅申請書」並將「應計入綜合所得總額之薪資所得(C)」金額填入右欄所得額欄位。 For foreign special professionals meeting certain requirements (see Instruction E.3), please submit the application for exemption from income tax; then fill the amount of "Salary income shall be included in the gross amount of consolidated income(C)" in the income column.						
	選擇列報薪資之必要費用者，請填報「個人薪資費用申報表」並將「本年度可列支之薪資收入必要費用總額(HA1)」金額填入上方必要費用欄位(詳申報書說明 E.2)。 If you choose to declare the necessary expenses directly deducted from salaries and wages, please fill out the form of 2019 Application for Necessary Expenses Deducted from Salaries and Wages; then enter the amount of "Deductible Necessary Expenses Deducted from Salaries and Wages in Current Year (HA1)" in the Necessary Expenses (2) column above.(see Instructions E.2)						
	所得類別 Category of Income	所得人姓名 Name of Recipient	所得發生處所 Company or Agency		所得額 Income	扣繳稅額 Withholding Tax	
	利息所得	Bruce Wayne	合作銀行		2,555	511	
	其他所得	Bruce Wayne	韋恩企業		99999999	0	
	股利或盈餘(詳說明 D.3) Dividends or Earnings (see Instruction D.3)	合計金額 Total Amount of Dividends and Earnings A1	<input type="checkbox"/> 選擇合併計稅(股利及盈餘併入綜合所得總額課稅，按全戶股利及盈餘合計金額的 8.5%計算可抵減稅額，每戶可抵減金額以 8 萬元為限)，所得總額 AA 含合計金額 A1，請填 B1 欄之計算式。 If you choose to incorporate dividend and earnings into your gross income to calculate their tax based on progressive income tax rates, with a tax credit of 8.5% of the total dividends and earnings amount, with the credit ceiling set at NT\$80,000 per household, the total amount of the dividends and earnings is included in your gross income. Please compute in Formula B1. <input type="checkbox"/> 選擇分開計稅(無論納稅義務人或配偶的各類所得採合併或分開計算稅額，股利及盈餘不計入綜合所得總額，以全戶股利及盈餘合計金額按 28%單一稅率分開計算稅額)，所得總額 AA 不含合計金額 A1，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%, no matter you elect to calculate you or your spouse's income tax payable separately or jointly, the total amount of the dividends and earnings is excluded from your gross income. Please compute in Formula B2.				
	(NT\$ — NT\$ 180,000) × (1 — 30%) = —————→					所得總額 Gross Income AA 1,818,039	扣繳稅額合計 Total of Withholding Tax AG 101,185
	如有稿費、版稅、樂譜、作曲、編劇、漫畫及講演鐘點費之收入，請將收入總額填入上列公式，計算結果填入所得總額欄內。如計算結果為負數，請填 0。 If you have received income as royalties from written articles, copyrighted books, composed music, scored music, drama, cartoons, or honorariums from speeches and lectures on an hourly basis, please declare the total amount in the above formula, then enter the result in the income column. If the aforesaid total amount is not greater than NT\$180,000, please enter 0 in the column						

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.

A	所得總額 Gross Income AA 1,818,039	①免稅額 Exemption 352,000	②扣除額 Deductions 250,555	③基本生活費差額(明細請詳背面) Basic Living Expense Difference (Details on reverse side) 97,445	投資新創事業公司減除金額 Deduction for Investing in Innovative Startups IV	所得淨額 Net Taxable Income AE 1,118,039	稽徵機關使用 Official use only 上年度核定 本年度核定 證明 自報 核定 經辦人 課(股)長 複核 單位主管 稽徵機關收件號碼：
	所得淨額 Net Taxable Income AE 1,118,039	稅率 Rate 12 %	累進差額 Progressive Difference 37,800	應納稅額 Tax Payable AF 96,364			
	※應辦理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.						

B	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： If you choose to incorporate dividend and earnings into your gross income to calculate their tax based on progressive income tax rates, or you don't receive any dividends and earnings (please fill in "0" in D column), please proceed directly to Formula B1.						稽徵機關收件號碼：
	應納稅額 Tax Payable AF 96,364	投資抵減稅額 Investment Tax Credit IC	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 The payable balance between basic tax and regular income tax after overseas income tax is credited. (Please refer to "Individual Income Basic Tax Return") AW1	扣繳稅額合計 Total of Withholding Tax AG 101,185	股利及盈餘合併計稅可抵減稅額 (A1×8.5%，上限 8 萬元) Dividends and Earnings Tax Credit (Max. Amount NT\$80,000) D		
	重購自用住宅抵減稅額 Repurchase Tax Credit RC	已繳稅額 Tax Paid	已退稅額 Tax Refunded	應自行繳納稅額 Tax Balance Due AH	應退稅額 Refund AI 4,821		

B	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.						稽徵機關收件號碼：
	應納稅額 Tax Payable AF	股利及盈餘分開計稅應納稅額 (A1×28%) Dividends and Earnings Tax Payable E	投資抵減稅額 Investment Tax Credit IC	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 The payable balance between basic tax and regular income tax after overseas income tax is credited. (Please refer to "Individual Income Basic Tax Return") AW1	扣繳稅額合計 Total of Withholding Tax AG		
	重購自用住宅抵減稅額 Repurchase Tax Credit RC	已繳稅額 Tax Paid	已退稅額 Tax Refunded	應自行繳納稅額 Tax Balance Due AH	應退稅額 Refund AI		

利用存款帳戶退稅欄 Details of Bank Account for Tax Refund (See Instruction N)										備註: 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。(詳說明附註 4.) 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 4.)		
存款人姓名/Name of Depositor:					存款人統一證(編)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	
郵局號 Office Code:						帳號 Account No.:						
郵政劃撥儲金帳號/Savings and Giro Account No.:												
<input type="checkbox"/> 經國稅局核定退稅金額 30 元以下且不利利用直接退稅轉入存款帳戶或退稅款無法轉入存款帳戶者，同意不領取筆退稅款。 I waive my right to receive my tax refund check through mail service in the case that the amount of my assessed tax refund is not more than NT\$30 nor do I choose to receive it via direct deposit or in case of transmission failure.												
納稅義務人簽名: Taxpayer's Signature Bruce Wayne					日期: Date 2020.05.01		申報代理人: Agent			聯絡電話: Telephone No.		

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).

C1

所得總額 Gross Income AA	薪資分開計稅者之薪資所得 Separately Computed Salary AD	免稅額（不含薪資分開計稅者之免稅額） Exemption (Excluding Separately Computed Exemption)	扣除額 Deductions	③基本生活費差額 Basic Living Expense Difference	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 AJ
所得淨額 Net Taxable Income AJ	稅率 Rate %	累進差額 Progressive Difference	不含薪資分開計稅者部分之應納稅額 Tax Payable (Excluding Separately Computed Tax) AK			
薪資分開計稅者薪資所得 Separately Computed Salary AD	薪資分開計稅者免稅額 Separately Computed Exemption		薪資分開計稅者薪資所得淨額 Separately Computed Net Taxable Salary Income AL			
薪資分開計稅者薪資所得淨額 Separately Computed Net Taxable Salary Income AL	稅率 Rate %	累進差額 Progressive Difference	薪資分開計稅者應納稅額 Separately Computed Tax Payable AM			
不含薪資分開計稅者部分之應納稅額 Tax Payable (Excluding Separately Computed Tax) AK	薪資分開計稅者應納稅額 Separately Computed Tax Payable AM		應納稅額 Tax Payable AF			

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.

C2

所得總額 Gross Income AA	各類所得分開計稅者之各類所得 Separately Computed Income YT	免稅額（不含各類所得分開計稅者之免稅額） Exemption (Excluding Separately Computed Exemption)	扣除額（不含各類所得分開計稅者已減除之扣除額） Deductions (Excluding Separately Computed Deductions)	③基本生活費差額 Basic Living Expense Difference	投資新創事業公司減除金額（不含各類所得分開計稅者已減除之投資新創事業公司減除金額） Deduction for Investing in Innovative Startups (Excluding Separately Computed Deduction)	所得淨額 Net Taxable Income AJ	
所得淨額 Net Taxable Income AJ	稅率 Rate %	累進差額 Progressive Difference	不含各類所得分開計稅部分之應納稅額 Tax Payable (Excluding Separately Computed Tax) AK				
各類所得分開計稅者之各類所得 Separately Computed Income YT	各類所得分開計稅者之免稅額 Separately Computed Exemption	各類所得分開計稅者之財產交易損失扣除額 Separately Computed Property Transaction losses	各類所得分開計稅者之儲蓄投資扣除額 Separately Computed Savings & Investment Deduction	各類所得分開計稅者之身心障礙扣除額 Separately Computed Disability Deduction	各類所得分開計稅者之長期照顧扣除額 Separately Computed Long-Team Care Deduction	各類所得分開計稅者之投資新創事業公司減除金額 Separately Computed Deduction for Investing in Innovative Startups IV ₂	各類所得分開計稅者所得淨額 Separately Computed Net Taxable Income AL
各類所得分開計稅者所得淨額 Separately Computed Net Taxable Income AL	稅率 Rate %	累進差額 Progressive Difference	各類所得分開計稅應納稅額 Separately Computed Tax Payable AM				
不含各類所得分開計稅部分之應納稅額 Tax Payable (Excluding Separately Computed Tax) AK	各類所得分開計稅部分之應納稅額 Separately Computed Tax Payable AM		應納稅額 Tax Payable AF				

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。
NT\$ 120,000 for a single person, NT\$240,000 for a married couple.

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。
Taxpayers who do not take the standard deduction may claim itemized deductions. (original receipts for “a” to “f” deductions below must be attached)
- | | | |
|----|------------------------------|--|
| 1) | 稽徵機關審核欄
Official use only | |
|----|------------------------------|--|

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	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
a.捐贈 Donations				d.災害損失 Losses from Disasters			
b.保險 Insurance Premiums 全民健保保費 National Health Insurance 不含全民健保保費 Excluding National Health Insurance	227,120	227,120		e.購屋借款利息 Mortgage Interest Paid on a Loan for an Owner-Occupied Residence			
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)	248,000	稽徵機關審核欄 Official use only	

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

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
納稅義務人 Taxpayer			
配偶 Spouse			
受扶養親屬 Dependents			
小計 Sub-Total		a.	

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

姓名 Name	所得額 Income	可扣除額 Amount Deductible	稽徵機關審核欄 Official use only
納稅義務人 Taxpayer	Bruce Wayne 2,555	2,555	
配偶 Spouse			
受扶養親屬 Dependents			
小計 Sub-Total		b. 2,555	

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	3)	2,555	稽徵機關審核欄 Official use only
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扣除額總計 Total Amount of Deductions 1)+3) or 2)+3)=
總計請填入正面扣除額欄內 Please enter the results into the Deductions Column on the front page.

②	250,555	稽徵機關審核欄 Official use only	
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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	602,555	稽徵機關審核欄 Official use only	
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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 4 人= 基本生活費總額 Basic Living Expense NT\$ 700,000
基本生活費總額 Basic Living Expense 700,000 — ④基本生活費比較項目合計數 The Total Amount of Basic Living Expense Comparison Items 602,555 =
③基本生活費差額 Basic Living Expense Difference 97,445 (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 Progressive Difference	應納稅額 Tax Payable
0 to 540,000	5%	0	=
540,001 to 1,210,000	12%	37,800	=
1,210,001 to 2,420,000	20%	134,600	=
2,420,001 to 4,530,000	30%	376,600	=
4,530,001 and above	40%	829,600	=