

中華民國 114 年度綜合所得稅結算申報書 (一般)

居住者適用 (For resident use only)

2025 INDIVIDUAL INCOME TAX RETURN OF THE REPUBLIC OF CHINA (General Form)

檔案編號

納稅義務人 Taxpayer: Wayne, Bruce; 配偶 Spouse: Wayne, Emilia; 扶養親屬 Dependents: Wayne, Mike; Wayne, Mia. Includes fields for ID, birth date, sex, nationality, passport, and residence.

①免稅額 Exemption: 納稅義務人、配偶及受扶養親屬每人免稅額NT\$97,000; 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\$145,500. ②扣除額 Deductions: 明細請詳背面.

首次來華日期 Date of first arrival in the R.O.C. (historic): Year 2005, Month 09, Day 12. 前5個年度內您在華有否申報綜合所得稅? Yes/No. 申報憑證 Receipt No.: 113-04-927534.

Table with columns: 薪資 Income, 所得額(1)-(2) Income, 扣繳稅額 Withholding Tax. Rows for Wayne, Bruce and Wayne, Emilia.

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。

所得 Income table with columns: 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.

Table for Dividends or Earnings (A1) and Professional Practice Income (B1). Includes fields for recipient name, company name, total revenue, and withholding tax.

Table A: 所得總額 Gross Income, 免稅額 Exemption, 扣除額 Deductions, 基本生活費差額 Basic Living Expense Difference, 所得淨額 Net Income, 應納稅額 Tax Payable.

Table B1: 應納稅額 Tax Payable, 投資抵減稅額 Investment Tax Credit, 重購自用住宅抵減稅額 Repurchase Tax Credit, 扣繳稅額合計 Total of Withholding Tax, 應退稅額 Refund.

Table B2: 應納稅額 Tax Payable, 股利及盈餘分開計稅應納稅額 Dividends and Earnings Tax Payable, 投資抵減稅額 Investment Tax Credit, 重購自用住宅抵減稅額 Repurchase Tax Credit, 應退稅額 Refund.

利用存款帳戶退稅欄 Details of Bank Account for Tax Refund (See Instruction P). Includes fields for depositor name, ID, bank name, account number, and date.

茲收到 114 年度綜合所得稅結算申報書及附件 張 Receipt for an Income Tax Return for 2025 and pages of supplementary documents from

Mr./Ms. Bruce Wayne. 統一證號或稅籍編號 Taxpayer ID No. or Code No. A 8 0 0 0 0 0 1 6. 收據編號 Receipt No.

財政部臺北國稅局 National Taxation Bureau of Taipei M.O.F. 108459 臺北市中華路一段2號. Includes QR code and website information.

本收據請保存 7 年 如辦理納稅證明或查詢時, 請持憑本收據。 Please retain this receipt for 7 years. 稽徵機關收件戳記、日期

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 taxpayers who choose to calculate the tax payable either on his/her employment income/income or his/her spouse's employment income/income separately, and then declare and pay the amount of tax jointly, the formula to be applied for the calculation is as below (see Instruction D.4)

所得總額 Gross Income	薪資分開計稅者之薪資所得 Separately Computed Employment Income	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、生技醫藥公司或文化創意產業 Deduction for Investing in Innovative Startups, Biotech and Pharmaceutical Companies, or Cultural and Creative Industries	所得淨額 Net Income
AA 2,472,700	AD 605,500	291,000	416,200	47,800	IV 0	AJ 1,382,200
所得淨額 Net Income	稅率 Tax 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)			
AJ 1,382,200	20 %	147,700	AK 128,740			
薪資分開計稅者薪資所得 Separately Computed Employment Income	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 Employment Income			所得淨額 Net Income	
AD 605,500	97,000	AL 508,500			AJ 1,382,200	
薪資分開計稅者薪資所得淨額 Separately Computed Net Taxable Employment Income	稅率 Tax Rate	累進差額 Progressive Difference	薪資分開計稅者應納稅額 Separately Computed Tax Payable			
AL 508,500	5 %	0	AM 25,425			
不含薪資分開計稅者部分之應納稅額 Tax Payable (Excluding Separately Computed Tax)	薪資分開計稅者應納稅額 Separately Computed Tax Payable		應納稅額 Tax Payable			
AK 128,740	AM 25,425		AF 154,165			

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.

所得總額 Gross Income	各類所得分開計稅者之各類所得 Separately Computed Income	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、生技醫藥公司或文化創意產業 Deduction for Investing in Innovative Startups, Biotech and Pharmaceutical Companies, or Cultural and Creative Industries	所得淨額 Net Income	
AA	YT				IV ₁	AJ	
所得淨額 Net Income	稅率 Tax 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)				
AJ	%		AK				
各類所得分開計稅者之各類所得 Separately Computed Income	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 Loss from Property Transactions	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-Term Care Deduction	各類所得分開計稅者之投資新創事業、生技醫藥公司或文化創意產業減除金額 Separately Computed Deduction for Investing in Innovative Startups, Biotech and Pharmaceutical Companies, or Cultural and Creative Industries	各類所得分開計稅者所得淨額 Separately Computed Net Income
YT					IV ₂	AL	
各類所得分開計稅者所得淨額 Separately Computed Net Income	稅率 Tax Rate	累進差額 Progressive Difference	各類所得分開計稅應納稅額 Separately Computed Tax Payable				
AL	%		AM				
不含各類所得分開計稅部分之應納稅額 Tax Payable (Excluding Separately Computed Tax)	各類所得分開計稅部分之應納稅額 Separately Computed Tax Payable		應納稅額 Tax Payable				
AK	AM		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)

- 標準扣除額 Standard Deduction: 單身者扣除 NT\$131,000; 有配偶者扣除 NT\$262,000。
NT\$131,000 for a single person, NT\$262,000 for a married couple. 1) 262,000 稽徵機關審核欄 Official use only
- 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 "e" deductions below must be attached.)

項目 Deductible Items	實際發生金額 Amount Actually Paid	可扣除額 Amount Deductible	稽徵機關審核欄 Official use only	項目 Deductible Items	實際發生金額 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. 保險費 Insurance Premiums 全民健保保費 National Health Insurance 不含全民健保保費 Excluding National Health Insurance				e. 自用住宅購屋借款利息 Interest on a House Mortgage for an Owner-Occupied Residence			
c. 醫藥及生育費 Medical and Maternity Expenses				列舉扣除額小計 Sub-Total of Itemized Deductions		2)	

3) 特別扣除額 Special Deductions:

a. 財產交易損失特別扣除 Special Deduction for Loss from Property Transactions

姓名 Name	財產交易損失 Total Loss from Property Transactions	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	Wayne, Bruce 4,200	4,200	
配偶 Spouse			
受扶養親屬 Dependents			
小計 Sub-Total		b. 4,200	

c. 身心障礙特別扣除 Special Deduction for Disability (NT\$218,000/人-per person)

d. 教育學費特別扣除 Special Deduction for Educational 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 (第1名子女 The first child NT\$150,000; 第2名及以上 The second and more NT\$225,000/人-per person)

f. 長期照顧特別扣除 Special Deduction for Long-Term Care (NT\$180,000/人-per person)

g. 房屋租金支出特別扣除 Special Deduction for Rent for Housing (最高限額 Max. Amount NT\$180,000)

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

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.

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)+g) or ①+2)+b)+c)+d)+e)+f)+g)=

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

114年度每人基本生活費 Basic Living Expense per person in 2025 NT\$213,000 x 本申報戶共 Total people 4 人 = 基本生活費總額 Basic Living Expense NT\$ 852,000 .
基本生活費總額 Basic Living Expense 852,000 - ④基本生活費比較項目合計數 The Total Amount of Basic Living Expense Comparison Items 804,200 =

③基本生活費差額 Basic Living Expense Difference 47,800 . (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 O)

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 Income	稅率 Tax Rate	累進差額 Progressive Difference	應納稅額 Tax Payable
0 to 590,000	5%	0	=
590,001 to 1,330,000	12%	41,300	=
1,330,001 to 2,660,000	20%	147,700	=
2,660,001 to 4,980,000	30%	413,700	=
4,980,001 and above	40%	911,700	=