

List of Documents Required for Aliens Filing Individual Income Tax Return

| Required documents: A valid passport and an ARC (if holding an ARC) | | |
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| Category | Item | Documents Required |
| Non-Resident | 1. Domestic Income | A. Withholding and non-withholding tax statement(s). B. Other proper and sufficient income statements. |
| | 1. Income | Remunerations derived from abroad for services rendered within the R.O.C. need to be combined and filed together with domestic income. If a taxpayer receives remuneration derived from abroad, items from at least one of the following categories need to be submitted: A. Documents verified by foreign local tax authorities. B. Documents verified by a foreign local CPA with a copy of the professional license of the practitioner or notary public. C. If a taxpayer is locally-hired instead of dispatched from overseas, he/she should also submit a copy of the contract of employment and documentation of resignation from his/her previous job. (If a taxpayer fails to submit the relevant documentation as mentioned above, his/her income will be assessed according to the Standard Amounts by the Tax Office.) |
| Resident: For Foreigners Staying in Taiwan for 183 Days or More | 1. Domestic Income | A. Withholding and non-withholding tax statement(s). B. Other proper and sufficient income statements. |
| | 2. Certificates of Overseas Income Earned (If the length of stay in the R.O.C. is not more than 90 days, fulfillment of this requirement is not necessary.) | Remunerations derived from abroad for services rendered within the R.O.C. need to be combined and filed together with domestic income. If a taxpayer receives remuneration derived from abroad, items from at least one of the following categories need to be submitted: A. Documents verified by foreign local tax authorities. B. Documents verified by a foreign local CPA with a copy of the professional license of the practitioner or notary public. C. If a taxpayer is locally-hired instead of dispatched from overseas, he/she should also submit a copy of the contract of employment and documentation of resignation from his/her previous job. (If a taxpayer fails to submit the relevant documentation as mentioned above, his/her income will be assessed according to the Standard Amounts by the Tax Office.) |
| | 1. Spouse | A. Basic information of the spouse (e.g., photocopies of passport, ARC, or household registration certificate). B. Document of relationship (e.g., photocopy of marriage certificate or proper documents verified by foreign local government or R.O.C. embassy, consulate or representative office). |
| | 2. Lineal Ascendants 60 Years of Age or over | A. Basic information of dependents (e.g., photocopies of passport, ARC, or household registration certificate). B. Document of relationship (e.g., birth certificate, household registration certificate or proper documents verified by foreign local government or R.O.C. embassy, consulate or representative office). C. Supporting documents (e.g., remittance(s) or notarized papers). D. Proof of being alive (e.g., notarized papers, household registration certificate, or any other proper and sufficient papers). E. For dependents under 60 years of age, proof of being incapable of earning a livelihood needs to be submitted (e.g., papers verified by foreign or local national/public hospitals or governments). |
| | 3. Children, Brothers and Sisters of the Taxpayer (Please refer to Note 1) | A. Basic information of dependents (e.g., photocopies of passport, ARC, or household registration certificate). B. Document of relationship (e.g., birth certificate, household registration certificate or proper documents verified by foreign local government or R.O.C. embassy, consulate or representative office). C. Supporting documents (e.g., remittance(s) or notarized papers). D. For dependents who has come of age (For year 2022 and all prior years: over 20 years old; From year 2023: over 18 years old), in addition to the relevant documentation as mentioned above, items from at least one of the following categories also need to be submitted: a. Certificate of being at colleges or universities which have been approved by the Ministry of Education of the R.O.C.: A certificate issued by school or a photocopy of a student's identity card, a photocopy of a diploma of graduation, or a receipt of tuition being paid (one of the aforementioned items). b. Certificate of being mentally or physically disabled: A certificate from a recognized diagnostician of the R.O.C. or a photocopy of a Registered Handicapped Person's Certificate of the R.O.C. c. Certificate of being incapable of earning a livelihood: Documents certified by foreign or local national/public hospitals or governments. |
| | 4. Other Relatives or members of the family of the taxpayer within the meaning of Sub-Paragraph 4, Article 1114, or Paragraph 3, Article 1123, of the Civil Code as well as living together with and depending on the taxpayer in the R.O.C. | A. Basic information of dependents (e.g., photocopies of passport, ARC, or household registration certificate). B. Document of relationship (e.g., birth certificate, household registration certificate or proper documents verified by foreign local government or R.O.C. embassy, consulate or representative office). C. Supporting documents (e.g., remittance(s) or notarized papers). D. For dependents who has come of age (For year 2022 and all prior years: over 20 years old; From year 2023: over 18 years old), in addition to the relevant documentation as mentioned above, items from at least one of the following categories also need to be submitted: a. Certificate of being at school by colleges or universities which have been approved by the Ministry of Education of the R.O.C.: A certificate issued by school, or a photocopy of a student's identity card, or a photocopy of a diploma of graduation, or a receipt of tuition being paid (one of the aforementioned items). b. Certificate of being mentally or physically disabled: A certificate from a recognized diagnostician of the R.O.C. or a photocopy of a Registered Handicapped Person's Certificate of the R.O.C. c. Certificate of being incapable of earning a livelihood: Documents certified by foreign or local national/public hospitals or governments. E. For instances where the taxpayer and the dependent who lives in the R.O.C. are registered in the same household: Notarized papers or a household registration certificate need to be submitted. F. For instances where the taxpayer and the dependent who lives in the R.O.C. are not registered with the same household but living together: A certificate of the government of the nation of the taxpayer or a statement of the dependent's legal guardian, which indicates that the dependent is being supported by the taxpayer, need to be submitted. |
| | 1. Donations | Original receipts of the donations. (Donation(s) made for the support of national defense, troop-cheering or to the government is/are fully deductible. Donation(s) made to officially-registered educational, cultural, public welfare and charitable organizations or agencies, or appointed specific athletes through designated account opened by the central authority is/are deductible no more than 20% of taxpayer's consolidated gross income.) |
| | 2. Insurance Premiums | Total amount of premiums deduction other than that of national health insurance shall not exceed NTS24,000 for each person per year. National health insurance premium is fully deductible. A. Original premium receipts or certificate for the taxpayer, his/her spouse and their lineal dependents. B. For instances where the insurance is applied by the company but where payment of the premium is undertaken by the taxpayer: Certificate(s) from the company being served. |
| | 3. Medical and Maternity Expenses (No deduction shall be allowed for the portion covered by insurance payments.) | A. For those fees that are paid to public hospitals, NHI-contracted hospitals or clinics, or those hospitals having complete and correct accounting records as recognized by the Ministry of Finance of the R.O.C. (Please submit documents based on the conditions a, b, c, or d as follows): a. Proper receipts with the full name of the hospital. b. If receipts from the hospital only have the record numbers on them, a certificate of registration or a photocopy of one is required. c. If the original receipt has been lost, a photocopy of one from the hospital with the wording "IDENTICAL WITH THE ORIGINAL ONE" stamped or written on it and the chop of the name of the owner of the hospital is acceptable. d. If the original receipt was used to apply for company subsidies, a photocopy verified by the company should be submitted. B. For those fees that are paid to foreign public hospitals, foreign university affiliated hospitals or foreign hospitals operating on a non-profit basis: a. Original proper receipts or payment certificate issued by aforesaid hospitals. b. Certificate showing form of business ownership is extra required if receipts or payment certificate issued by non-profit hospitals. C. For the fees paid by a disabled patient who needs to equip a wheelchair, a hearing-aid, or prosthesis: Certificates verified by a doctor of the above A. or B. mentioned hospitals, with uniform invoices or receipts attached. D. For fees paid for false teeth, orthodontics, or having a denture made: Certificates verified by a doctor of the above A. or B. mentioned hospitals, with uniform invoices or receipts attached. |
| | 4. Losses from Disaster | Documents approved by the tax authorities. (A taxpayer is required to report the damage to the tax office within 30 days after the occurrence of the disaster. However, no deduction may be made for the portion of losses for which insurance benefit has been received.) |
| | 5. Mortgage Interest Paid on a Loan for an Owner-Occupied Residence | A. A certificate or receipt from a financial organization verifying the mortgage interest being paid. (Please put the name of the borrower, the name of a person who occupies the premises, and the address or location of the house on the receipt with the wording "THE LOAN IS FOR AN OWNER-OCCUPIED RESIDENCE ONLY" stamped or written on it and the chop of the seal of the financial organization.) B. If the address of the owner-occupied dwelling differs from the residence of ARC, the household registration certificate of the residence for which payment is being loaned showing the name of the taxpayer, his/her spouse, or dependents filing jointly needs to be submitted. C. Such deduction is limited to one house which is located in the territory of the R.O.C. and is not used for business or performing professional services. The taxpayer, spouse and dependents filing jointly must have registered their residence in the house within this taxable year. The interest paid on the loan may be deducted from the consolidated income up to a limit of NTS300,000. However, if the taxpayer also claims a special deduction for savings and investment, the special deduction must be subtracted from the aforementioned interest. |
| IV. Special Deduction for Property Transaction Losses | | Certificate of losses from transactions of properties issued by the tax authority. (The deductible amount including the past-three-year losses, which are not deducted yet, should not exceed the gains from transactions of properties carried out in the filing year.) |
| V. Special Deduction for Disability | | A. A disabled patient who has a Registered Handicapped Person's Certificate of the R.O.C.: A photocopy of a Registered Handicapped Person's Certificate of the R.O.C. needs to be attached. B. A patient who is defined by Subparagraph 4 of Article 3 of the Mental Health Law: A photocopy of diagnosis issued by a recognized diagnostician specializing in the relevant field needs to be attached. |
| VI. Special Deduction for Tuition | | A photocopy of receipts of payments or a certificate of payments issued by universities/colleges. The limit of the deduction for tuition of taxpayers' children attending universities/colleges is NTS25,000 per person. |
| VII. Special Deduction for Long-term Care (Note 2) | | Please submit documents based on the conditions as follows: A. For those hiring foreign caregiver: Photocopy of employment permit effective for the year. B. For those procuring charged long-term care services: Photocopy of payment receipt for assigned service (with information such as name of service provider, name and ID No. of the disabled, level of disability); official letter of exemption (issued by long-term care supportive center) or relevant documents for those with copayment exemptions. C. For those residing in nursing care institutions (paid accommodation days shall be at least 90 days): Photocopy of accommodation receipt issued by qualified institutions (with information such as name of institution, name and ID No. of tenant, term of lease and type of accommodation); official letter of accommodation (issued by local government) or relevant documents for those with government-sponsored accommodation. D. For those with family caregiver supportive services: Photocopy of certificate of diagnosis for disease or disability and Pap Scale for those qualified for hiring foreign caregiver after evaluation of assigned medical institutions; photocopy of a Registered Handicapped Person's Certificate of the R.O.C. for those with severe disability and qualified for hiring foreign caregiver. |
| VIII. Special Deduction for Rental Expenses (Note 2) | | Rent for housing in the R.O.C. paid by a taxpayer, his/her spouse, or their lineal dependents filing jointly and used as their own residence rather than for business or performing professional services may be deducted from their consolidated income to the extent of NTS180,000 per year per tax return, not including government subsidy. However, no deduction shall be made for Taxpayers, their spouses, or lineal dependent(s) who own a house in the R.O.C.. To deduct the rental expense, the following documents need to be attached: A. A photocopy of lease contract and payment receipt. (e.g., a receipt from the landlord, ATM receipts or remittance notes). B. A statement by a family member who has registered his/her residence in the house for the year or the taxpayer's written statement to state that the house is used as a residence only. |
| IX. Investment Tax Credit on Innovative startups or Biotech and Pharmaceutical Company | | "Certificate of Deduction for Investing in R.O.C.'s Innovative Startups" issued by National Taxation Bureau. |
| X. Investment Tax Credit (Taxpayers need to be in accordance with Article 8 of the Statute for Upgrading Industries.) | | The original acquisition of the inscribed stock or certificate of the subscribed Investment Tax Credit must have been approved by the tax authority and contain such numbers as were approved on it. |
| XI. Tax Credit for the Repurchase of an Owner-Occupied Residence After the Sale of the One Previously Owned | | A. A photocopy of contracts of purchase and sale which have been publicly registered to prove such purchase and sale have been completed and a photocopy of the certificate of ownership. B. A household registration certificate for the years of purchase and sale. C. If the residence is constructed by an authorized third party, then the authorized building contract, licenses of construction and occupancy need to be submitted. (Both of the house sold and purchased need to be used as an owner-occupied residence by the taxpayer, spouse or lineal dependents filing jointly, and the price of the residence purchased is required to exceed that of the one sold.) |

Note 1: If a taxpayer's spouse or dependents filing jointly are residents of Mainland China, the relevant certificate from the Straits Exchange Foundation must be submitted.

Note 2: The taxpayer can't claim if circumstances fall under any of following conditions:

I. The taxpayer or the spouse's annual total net consolidated income after the amount of the special deductions for long-term care and rent for housing have been deducted and the declared individual income tax rate is greater than or equal to 20%.

II. The taxpayer's option for the single tax rate of 28% on the total amount of household dividends and earnings computed separately from their consolidated income.

III. The amount of basic income of the taxpayer is greater than the amount of deduction described in the Income Basic Tax Act.

If you need more information in English, please visit our website at <https://www.ntbt.gov.tw>

Should the English translation of these instructions differ from the Chinese version of the relevant law, the Chinese version shall prevail.

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