

_____年度外國特定專業人才減免所得稅申請書
Application for Exemption from Income Tax of Taxable Year _____
for Foreign Special Professionals

(限於課稅年度在中華民國境內居留滿 183 天且薪資所得超過 300 萬元之外國特定專業人才專用)
 (For any foreign special professional taxpayer who resides in the Republic of China for 183 days or more within a taxable year and has an annual salary income of over NT\$3,000,000)

一、所得人資料 Recipient of Income Information

(一)姓名 Name	英文(English) : _____ 中文(Chinese) : _____
(二)外僑統一證號或國民身分證統一編號 Personal ID Number, ARC Number	外僑統一證號(ARC No.) _____ 身分證統一編號(Personal ID No.) _____
(三)是否為首次申請 Is this the first time you are applying?	<input type="checkbox"/> 是 Yes <input type="checkbox"/> 否 No, 前次適用年度 previous application years: _____、_____ ; 加計本年, 合計適用年數 the total number of years of application including this year: _____ (以 3 年為限 not more than 3 years.)

二、適用條件及檢附文件 Eligibility Criteria and Required Documents

案件類型(請於 <input type="checkbox"/> 內打 v) Type (Please check the appropriate boxes.)	請逐一檢附下列文件(請於 <input type="checkbox"/> 內打 v) The following required documents shall be submitted: (Please check the appropriate boxes.)
<input type="checkbox"/> A. 持有外國特定專業人才聘僱許可, 其前 5 年內在臺無戶籍且非屬所得稅法規定之我國境內居住之個人 The foreigner obtaining the foreign special professional employment (work) permit did not have household registration in the R.O.C. and was not an resident individual in the R.O.C. in accordance with the Income Tax Act during the five years prior to the employment engaged in professional work.	<input type="checkbox"/> 1. 因工作而首次核准在我國居留之證明文件。 The supporting document of the first-time approval to reside in the R.O.C. for the purpose of work. <input type="checkbox"/> 曾經核准在我國居留者: 前經核准居留原因非屬從事專業工作之相關證明文件(如前次在我國就學或依親之居留證影本)。 For those who had been previously approved to reside in the R.O.C.: the supporting document showing the previous approval is not related to the engagement of the professional work (i.e., a photocopy of one's ARC for study or as a dependent). <input type="checkbox"/> 2. 勞動部或教育部核發之外國特定專業人才聘僱(工作)許可文件影本。 A photocopy of the foreign special professional employment (work) permit document issued by the Ministry of Labor or by the Ministry of Education. <input type="checkbox"/> 3. 從事與其經認定之特殊專長相關之專業工作聘僱合約或其他足資證明文件。 An employment contract or another supporting document showing the employment engaged in professional work is related to the recognized special expertise.

<input type="checkbox"/> B. 持有就業金卡者，其前 5 年內在臺無戶籍且非屬所得稅法規定之我國境內居住之個人。 The foreigner obtaining the Employment Gold Card did not have household registration in the R.O.C. and was not an resident individual in the R.O.C. in accordance with the Income Tax Act during the five years prior to the Employment Gold Card issued by the Immigration Agency.	<input type="checkbox"/> 1. 因工作而首次核准在我國居留之就業金卡影本。 A photocopy of the Employment Gold Card with the first-time approval to reside in the R.O.C. for the purpose of work. <input type="checkbox"/> 曾經核准在我國居留者：前經核准居留原因非屬從事專業工作之相關證明文件(如前次在我國就學或依親之居留證影本)。 For those who had been previously approved to reside in the R.O.C.: the supporting document showing the previous approval is not related to the engagement of the professional work (i.e., a photocopy of one's ARC for study or as a dependent). <input type="checkbox"/> 2. 從事與其經認定之特殊專長相關之專業工作聘僱合約或其他足資證明文件。 An employment contract or another supporting document showing the employment engaged in professional work is related to the recognized special expertise.
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三、租稅優惠 Tax Incentives

(一) 申請適用租稅優惠之薪資所得細項 Eligible salary income in the taxable year		
序號 Number	所得來源(雇主名稱)/發生處所/統一編號 Source (Name of the employer)/Company or Agency/ID No.	所得額 Income Amount
1.		
2.		
3.		
(二) 申請適用租稅優惠之薪資所得總額(A) Total amount of eligible salary (A)		
(三) 不計入綜合所得總額課稅之薪資所得(B) Salary income may be excluded from the gross amount of consolidated income (B) 【B=(A-3,000,000)×50%】		
(四) 應計入綜合所得總額之薪資所得(C) Salary income shall be included in the gross amount of consolidated income (C) 【C=A-B】		
(五) 不計入基本所得額之海外所得(D) Overseas income may be excluded from the income basic tax (D)		

附註：請將 C 欄之「應計入綜合所得總額之薪資所得」，填入綜合所得稅結算申報書所得欄位。
Note: Please enter the amount of the “salary income shall be included in the gross amount of consolidated income” (C) in the “Income” field in the Individual Income Tax Return.

所得人簽章 Signature of Recipient of Income: _____

聯絡人 Contact Person: _____

聯絡電話 Telephone No. : _____

電子郵件 E-mail Address: _____

聯絡地址 Contact Address: _____

申請日期 Application Date: _____ / _____ / _____ (yyyy/mm/dd)