

中華民國 114 年度個人所得基本稅額申報表

(本欄納稅義務人不必填寫) (The taxpayer is not required to fill in the column.)

2025 INDIVIDUAL INCOME BASIC TAX RETURN OF THE REPUBLIC OF CHINA

Table with columns: 格式, 機關, 服務區, 箱, 冊, 號, 頁號

(1)填寫本表前請參閱背面之填寫說明, 或利用電話洽詢。SEE INSTRUCTIONS ON REVERSE SIDE OF THIS FORM.

(2)請將本申報表連同綜合所得稅結算申報書一併申報。PLEASE ATTACH THIS RETURN TO 2025 INDIVIDUAL INCOME TAX RETURN.

單位: 新臺幣元 CURRENCY:NTD

納稅義務人姓名 Name of Taxpayer, 統一證號 ARC No., 備註 Note, 納稅義務人與其依所得稅法規定, 應合併辦理綜合所得稅結算申報之配偶及受扶養親屬, 有應計入基本所得額之項目時(即本表第1-5欄之項目), 均應合併於本表申報, 計算基本稅額。

AGGREGATED OVERSEAS INCOME. 海外所得總額. 所得類別 Category of Income, 所得人姓名 Name of Recipient, 所得來源國家及給付單位名稱 Source Country and Name of Company or Agency, 收入總額 Revenue (1), 成本及必要費用 Cost (2), 所得額 Income(3) = (1) - (2) 或所得來源地稅務機關核發納稅證明之核定所得額 Income of the evidence of tax payment issued by the tax office of source country, 小計 Sub-Total, 合計 Total, 稽徵機關審核 Official Use Only.

BASE INCOME. 基本所得額. 受益人與要保人非屬同一人之壽險及年金保險, 受保人受領之保險給付. 非死亡給付 Non-Death Payment, 死亡給付 Payment on Death, 所得人姓名 Name of Beneficiary, 保單號碼 Contract No., 所得發生處所 Company or Agency, 給付金額 Total Payment, 給付金額小計 Sub-Total of Payments, 所得額 Income, A21, A22.

INCOME DERIVED FROM SECURITIES TRANSACTIONS. 有價證券交易所得. 有價證券類別 Category of Securities, 所得人姓名 Name of Recipient, 所得發生處所 Company or Agency, 收入總額 Revenue (1), 成本認定法 Method of Determining Cost of Securities, 成本及必要費用 Cost (2), 所得(損失)額 Income (Loss) (3) = (1) - (2), 小計 Sub-Total, 合計 Total, 稽徵機關審核 Official Use Only.

INCOME DERIVED FROM SECURITIES TRANSACTIONS. 無法證明原始取得成本者. 有價證券類別 Category of Securities, 所得人姓名 Name of Recipient, 所得發生處所 Company or Agency, 收入總額 Revenue (1), 所得額 Income (3), 小計 Sub-Total, 合計 Total, 稽徵機關審核 Official Use Only.

INCOME DERIVED FROM SECURITIES TRANSACTIONS. 國內高風險新創事業公司所發行或私募之股票及表明股票權利之證券, 其交易所得免予計入基本所得額情形. 所得人姓名 Name of Recipient, 所得發生處所 Company or Agency, 交割日 Settlement date, 收入總額 Revenue (1) = (a) x (b), 高風險新創事業資格認定依據 The eligibility basis of high risk innovative startups, 合計 Total, 稽徵機關審核 Official Use Only.

BASIC INCOME. 申報綜合所得稅時減除之非現金捐贈金額. 捐贈項目 Items, 可扣除金額 Amount Deductible from the Gross Consolidated Income, A41, A42. 其他經財政部公告之減免所得額或扣除額. The Amount of Income or Deduction Entitled to Reduction, Exemption, or Deduction Announced by the Ministry of Finance. 綜合所得淨額. Net Taxable Income. 選擇分開計稅之股利及盈餘合計金額. 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 enter the Total Amount of Dividends and Earnings (A1) of the Individual Income Tax Return. CFC股利實際匯率與以前年度計算CFC營利所得匯率不同產生之損失. The loss arising from the difference between the exchange rate on the distribution date of CFCs' dividends and the exchange rate used in previous years for calculating CFC business income. 基本所得額. The Amount of Basic Income (A11+A21+A31+A41+A71+AQ1+A1-AX1), in the case that the result is a minus figure, enter zero.

TAX COMPUTATION. 基本稅額. The Amount of Basic Tax. 一般所得稅額. The Amount of Regular Income Tax. 基本稅額與一般所得稅額之差額. Balance between Basic Tax and Regular Income Tax.

COMPUTATION. 海外已繳納所得稅可扣抵稅額. Overseas income tax being filed for credit. 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.

NOTE. 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.

納稅義務人簽名: Taxpayer's Signature, 日期: Date, 申報代理人: Agent, 聯絡電話: Telephone No.

茲收到 114年度個人所得基本稅額申報表及其相關附件 Receipt for an Individual Income Basic Tax Return for 2025 and supplementary documents from Mr./Ms. 稽徵機關收存戳記、日期

INSTRUCTIONS IN REGARD TO THE INDIVIDUAL INCOME BASIC TAX RETURN OF THE R.O.C.

A. WHO HAS THE OBLIGATION OF FILING AN INDIVIDUAL INCOME BASIC TAX RETURN?

- An individual shall file the individual income basic tax return in accordance with the Income Basic Tax Act unless he or she falls into any case of the following conditions. However, if conditions (i) and (ii) are met and the situation described in A.3 apply, the relevant forms should still be completed and submitted in accordance with the provisions of that paragraph:**
 - Non-residents of the R.O.C. (staying less than 183 days within a taxable year in the R.O.C.)
 - An individual who does not apply for any investment tax credits in accordance with the laws, and does not have any amount within the scope of the provisions of any of the Subparagraphs of Paragraph 1 of Article 12 of the Income Basic Tax Act in his or her annual income tax return or current income tax return.
 - An individual whose basic income as calculated in accordance with Paragraph 1 of Article 12 of the Income Basic Tax Act is less than NTS7,500,000.
- Individuals who do not meet the conditions mentioned above shall file the individual income basic tax return.**
- Individual Controlled Foreign Company (CFC) Rules are enforced from January 1, 2023. If any member of the tax household directly or indirectly holds the shares or capital of a foreign affiliated enterprise in a low-tax country or jurisdiction, please refer to "Statement of The Shareholding of An Individual and of His/her Related Parties" to determine the applicability of Individual CFC Rules. If the individual and his/her related parties directly or indirectly hold 50% or more of the shares or capital of such a foreign affiliated enterprise, or had control over it, the individual shall file "Statement of The Shareholding of An Individual and of His/her Related Parties" (including the Attachment: The Organization Chart) and submit with "Individual Income Tax Return of the Republic of China". Where the individual, himself/herself, with his/her spouse or relatives within the second degree of kinship directly holds 10% or more of the shares or capital of such a CFC on December 31, 2025, or directly holds less than 10% of the shares or capital of a CFC that has incurred current-year losses which are intended to be deducted in subsequent years, or where there remain assessed losses of a CFC from prior years that have not yet been fully deducted, please fill out "Business Income Statement of a Controlled Foreign Company (CFC) for Individual" and submit with related proof documents.

B. WHAT KINDS OF ITEM ARE INCLUDED IN THE CALCULATION OF THE AMOUNT OF BASIC INCOME?

The following items for which the amount(s) from a source in the Republic of China are included in the calculation of the Amount of Basic Income are:

1. Aggregated Overseas Income

- From 2010 individual overseas income shall be included in the amount of basic income at the year for which payment is to be made. In the case that the aggregated overseas income per filing unit of individual income tax in any year is greater than or equal to NTS1,000,000, the total amount of such income shall be included in the amount of basic income in the annual income basic tax return. However, if the aggregated overseas income per filing unit in any year is less than NTS1,000,000, such amount may be excluded from the amount of basic income. The overseas income is that derived from sources outside the R.O.C. and from sources in Hong Kong and Macau. The so-called income derived from the sources outside the R.O.C. is that not derived from the sources inside the R.O.C. under the provision of Article 8 of the Income Tax Act and not from sources in the Mainland Area under the provisions of the Act Governing Relations between Peoples of the Taiwan Area and the Mainland Area.
- Calculating Aggregated Overseas Income
To facilitate the calculation and aggregation of overseas income, the ten categories of overseas income are the same as those derived from sources inside the R.O.C. Those are: business income (including the business income calculated under Article 12-1 of the Income Basic Tax Act, i.e., CFC business income ;the gain arising from the discrepancy between the exchange rate on the actual date of distribution of CFC dividends and the exchange rate applied in calculating the CFC's taxable income in prior fiscal years shall be recognized as CFC business income), income from professional practice, income from salaries and wages, income from interest, income from lease and from royalties, income from self-undertaking in farming, fishing, animal husbandry, forestry and mining income from property transactions, income from contests and games and from prizes and awards won by chance, separation income, and other income. Details are available at "The Directions for the Filing and Investigation of Income Derived from Sources outside the R.O.C. and from Sources in Hong Kong and Macau to be Included in the Amount of Individual Basic Income" and "Regulations Governing Application of Calculating Income from Controlled Foreign Company for Individual" (hereinafter referred to as "CFC Regulations").
- The loss incurred from an overseas property transaction may be deducted from income from an overseas property transaction performed in the same year and should not exceed the amount of the aforesaid income. The claim for deduction of loss shall apply only to such income and loss as are calculated based on the actual transaction price and the original cost in the years in which the loss incurred and the deduction claimed and only to the amount which has been assessed and recognized by the tax collection authority.
- Under the condition where income tax has been paid on the overseas income in accordance with the tax laws of the source country, such amount of income may be directly adopted by the tax collection authority of the R.O.C. on presentation by the individual taxpayer of evidence of tax payment issued by the tax office of the said source country and attested by an embassy or consulate of the R.O.C. or other organization recognized by the Government of R.O.C. in the said locality. However, if there exists some reduction, exemption or certain fixed amount of deduction in accordance with the tax laws of the source country, the final amount of income adopted by the tax collection authority of the R.O.C. shall include the aforesaid reduction, exemption or certain fixed amount of deduction.
- In the case where an obligation to file overseas income under the stipulation of Income Basic Tax Act has occurred, records or receipts of payment and contracts or other documentations related to a transaction may be submitted as evidence for filing and calculating overseas income.
- From 2018, if a foreign specialist professional meets certain requirements, referring to Article 20 (on September 24, 2025, the Act was amended and promulgated that Article 20 was renumbered as Article 22) of the Act for the Recruitment and Employment of Foreign Professionals and Regulations Governing Reduction and Exemption of Income Tax of Foreign Specialist Professionals, during the first five years starting from the year when he or she for the first time has resided in the R.O.C. for 183 full days of the year and has had an annual employment income of over NTS3 million, one half of the amount of the employment income exceeding NTS3 million for each such year may be excluded from the gross consolidated income. Overseas income is excluded from the basic income when calculating the income basic tax. Please submit the "Application for Exemption from Income Tax for Foreign Specialist Professionals" and other supporting documents when declaring.

2. Life and annuity insurance payments

Insurance payments received by the beneficiary, on condition that the beneficiary and the proposer are not the same person and the life insurance policy and annuities are contracted after this Act has come into force. However, in the case of payment made upon the death of the insured person, the part of which aggregate of payments made in a filing unit is equal to or less than NTS37,400,000 may be excluded from the basic income in a calendar year.

3. List of income derived from transactions of securities listed as follows

- Categories
 - Stocks, certificates of entitlement to new shares, certificates of payment and documents of title to shares issued or privately placed by companies not listed on the stock exchange or traded on the over-the-counter markets.
 - Beneficiary certificates of privately-placed securities investment trust funds.
- Formula for Calculation
Securities Transactions Income = Revenue* - Cost*
*With papers of proof, it is allowed that a taxpayer may recognize the Cost either by the method of Specific Identification or of Weighted Average. Otherwise, the Weighted Average Method is adopted in all cases in the first and the following years.
- Filing Year
The filing year is determined according to the date of transfer.
- Losses incurred in securities transactions
 - Losses may be deducted from the income realized in the same year. However, the claim for a deduction of loss may apply only to such income and loss as are calculated based on the actual transaction price and the original cost.
 - If no income or no sufficient income in the same year is available for deduction, the loss may be carried forward for the next three years. However, the claim for a deduction of loss may apply only to such income and loss as are calculated based on the actual transaction price and the original cost in the years in which the loss incurred and the income realized; and the deduction claimed is limited to such amount as has been assessed and recognized by the tax authorities.
- Necessary Documents
Payment receipts of transaction prices and cost, contracts, and other papers which are considered to offer proof of transaction prices and cost are to be presented when filing the income basic tax.
- In the cases that income derived from securities transactions has not been filed in accordance with the Act or the taxpayer cannot offer proof of securities transactions income, the tax authorities shall assess the said income according to either the audited facts or the following rules:
 - 20% of the transaction price is assumed to be the income derived from securities transactions if real transaction price is available but related cost of proof is not available.
 - In the case that the taxpayer fails to file the real transaction price, for (i) a., the assumed transaction price shall be the share value shown on the latest financial report certified by a CPA or the share value of the net assets of the enterprise which issued the securities on the date of transfer, if there is no such certified financial report; and for (i) b., the assumed transaction price shall be the share value of the net assets of the fund on the date of transfer or redemption price of the contract. In addition, 75% of such an assumed price will be regarded as income derived from the securities transactions.
 - In the case that the actual income amount discovered by the tax collection authority during investigation is greater than the amount of securities transaction income calculated under the provisions set out in the preceding Paragraph (1) or (2), the actual income amount discovered by the tax collection authority shall prevail. If a taxpayer omits or under-reports such income intentionally or negligently so as to have any omission or evasion of the tax, he or she shall be subject to a fine.
- The income derived from transactions of securities, which are listed in B.3.(i) a. and issued by a company having been set up for less than 5 years and approved or regarded as a high-risk innovative startup by the competent central authorities complying with "Regulations Governing Identification of High-Risk Innovative Startups Referred to in Article 12 of the Income Basic Tax Act" (hereinafter referred to as the "Regulations"), is exempted from basic income. Please fill in the name of the recipient, company or agency, settlement date, revenue (including number of shares and price per share), and the eligibility basis of high-risk innovative startups. (Please fill in the code with "1" for a company assessed in accordance with Paragraph 1, Article 3 of the Regulations; please fill in the code with "2" for a company listed as a Taiwan Innovation Board Company in accordance with Subparagraph 1, Paragraph 2, Article 3 of the Regulations; please fill in the code with "3" for a high-risk innovative startup identified in Article 23-2 of the Statute for Industrial Innovation and assessed in accordance with Subparagraph 2, Paragraph 2, Article 3 of the Regulations.) Please submit the approval letter of a competent central authority or the announcement information from the Taipei Exchange.

4. Non-cash donations or contributions

The amount of non-cash donations or contributions deducted from the Gross Consolidated Income of the Individual Income Tax Return, shall be classified into the following three categories when filing an Individual Income Basic Tax Return: land donations to the government, non-cash donations (excluding land) to the government, and others. However, according to the Museum Act, donations of artifacts, specimens, works of art, or facilities donated to a public museum which are designated National Treasure objects by the Cultural Heritage Preservation Act are not subject to the provisions of Subparagraph 4, Paragraph 1 of Article 12 of the Income Basic Tax Act.

5. The amount of income or deduction entitled to reduction, exemption, or deduction announced by the Ministry of Finance

- For an individual who, on or after January 1, 2022, invests in and acquires shares of a domestic startup company that has been established for less than 2 years in accordance with Article 23-2 of the Industrial Innovation Statute prior to its amendment on May 7, 2025, and whose holding period reaches 2 years in the taxable year 2025, the amount deducted from the individual's consolidated income for the taxable year 2025 shall be included in the individual's basic income for that year.
- For an individual who, on or after January 1, 2022, invests in and acquires newly issued shares of a biotech and pharmaceutical industry not listed on the Taiwan Stock Exchange or the Taipei Exchange that has been established for less than the number of years specified in Paragraph 2 of Article 8 of the Act for the Development of Biotech and Pharmaceutical Industry, and whose holding period reaches 3 years in the taxable year 2024 or 2025, the amount deducted from the individual's consolidated income for the year 2025 shall be included in the individual's basic income for that year.
- For an individual who, on or after June 2, 2023, invests in and acquires newly issued shares or capital contributions of a domestic innovative startup company or limited partnership that has been established for less than 2 years, or invests in a project in accordance with Article 27-2 of the Development of the Cultural and Creative Industries Act, and whose holding or investment period reaches 2 years in the taxable year 2025, the amount deducted from the individual's consolidated income for the year 2025 shall be included in the individual's basic income for the same year.
- Where an individual invests in a venture capital limited partnership that meets the requirements set forth in Paragraph 1, Article 23-1 of the Industrial Innovation Act, the profit-seeking enterprise income of such partnership for fiscal year 2025 shall, pursuant to Paragraph 3 of the same Article, be apportioned to the individual partners as profit-seeking income attributable to securities transaction income as defined under Article 4-1 of the Income Tax Act. Among such profit-seeking income, those sourced from the disposal of shares, certificates of entitlement to new shares, certificates of payment, and documents of title to shares issued or privately placed by companies not listed on the stock exchange or traded on over-the-counter markets, shall be included in the individual's basic income for that year. However, where the issuing or privately placing company has been approved by the central competent authorities in charge of the relevant industries as a domestic high-risk innovative startup and has been incorporated for less than 5 years at the time of the transaction, such income shall be exempt from inclusion.

6. Net taxable income

The net taxable income is calculated in accordance with the Income Tax Act (check the Individual Income Tax Return).

7. Total Amount of Dividends and Earnings

If a taxpayer chooses to compute the tax on the total amount of dividends and earnings separately from his/her gross income with the single tax rate of 28%, the Total Amount of Dividends and Earnings shall be calculated in accordance with the Paragraph 5, Article 15 of the Income Tax Act (check the Individual Income Tax Return).

8. The loss arising from the difference between the exchange rate on the distribution date of CFCs' dividends and the exchange rate used in previous years for calculating CFC business income refers to the difference between the dividends or surplus earnings included in the basic income of the previous year and the actual amount distributed, which results from the difference in exchange rates on the distribution date and the rate used to calculate the abovementioned business income in accordance with Paragraph 2 of Article 9 of the CFC Regulations. The loss may be deducted from the basic income for the distribution year, but the deduction is limited to reducing the basic income to zero.

C. WHAT ARE THE PRINCIPLES UNDERLYING THE INCOME BASIC TAX?

In the case that The Amount of Regular Income Tax for an individual is greater than or equal to The Amount of Basic Tax, the income tax of the current year for the said individual shall be calculated in accordance with the Income Tax Act and other relevant laws; whereas in the case that The Amount of Regular Income Tax is less than The Amount of Basic Tax, the amount of income tax payable shall also include the Balance between Basic Tax and Regular Income Tax, in addition to the amount as calculated in accordance with the Income Tax Act and other relevant laws. Details are shown in the following formulas:

1. Subtract NTS7,500,000 from The Amount of Basic Income, then multiply the remainder by 20% to produce the Amount of Basic Tax.

2. Situation 1. The Amount of Basic Tax (AS₁) > The Amount of Regular Income Tax*(AT₁), then the Balance between Basic Tax and Regular Income Tax (AU₁) = AS₁ - AT₁

Situation 2. The Amount of Basic Tax (AS₁) ≤ The Amount of Regular Income Tax*(AT₁), then the Balance between Basic Tax and Regular Income Tax (AU₁) = 0

*The Amount of Regular Income Tax (AT₁) = Tax Payable (AF) + Dividends and Earnings Tax Payable (E) - Investment Tax Credits (IC)

D. WHAT ARE THE PRINCIPLES UNDERLYING THE CALCULATION OF THE CEILING ON THE AMOUNT OF OVERSEAS INCOME TAX BEING FILED FOR CREDIT AND THE PAYABLE BALANCE BETWEEN BASIC TAX AND REGULAR INCOME TAX AFTER OVERSEAS INCOME TAX IS CREDITED?

1. In the case where income tax has been paid on the overseas income, in accordance with the tax laws of the source country of that income, such tax paid may be credited against the basic tax, to the extent that such tax credit shall not exceed the amount of basic tax which, computed under Section C, is increased in consequence of inclusion of such income. When a taxpayer applies for aforesaid tax credit, he or she shall present the evidence of tax payment issued by the tax office of the said source country for the same assessment year. Details are shown as follows:

- The calculation of the ceiling on the amount of overseas income tax being filed for credit (C) =
【 {The Amount of Basic Tax (AS₁) - The Amount of Income Tax Payable (AF) - Dividends and Earnings Tax Payable (E)} × {Overseas Income (A₁) - The loss arising from the difference between the exchange rate on the distribution date of CFCs' dividends and the exchange rate used in previous years for calculating CFC business income (AX₁)} ÷ {The Amount of Basic Income (AR₁) - Net Taxable Income (AQ₁) - Total Amount of Dividends and Earnings (A₁)} 】
*If a taxpayer chooses to incorporate dividends and earnings into his/her gross income, please skip Dividends and Earnings Tax Payable (E) and Total Amount of Dividends and Earnings (A₁).
*Overseas Income (A₁) minus the loss arising from the difference between the exchange rate on the distribution date of CFCs' dividends and the exchange rate used in previous years for calculating CFC business income (AX₁); if the result is negative, it is treated as zero.

(ii) Steps of calculation of "the payable balance between basic tax and regular income tax after overseas income tax is credited. (AW₁)" are as follows:

Step 1. In the case of "Balance between Basic Tax and Regular Income Tax (AU₁)" > "Overseas income tax being filed for credit (AV₁)", AW₁ = AU₁ - AV₁.

Step 2. In the case of "Balance between Basic Tax and Regular Income Tax (AU₁)" ≤ "Overseas income tax being filed for credit (AV₁)", AW₁ shall enter zero.

2. Where an individual receives dividends or surplus earnings from CFCs, the income tax on such dividends or surplus earnings paid in accordance with the tax laws of the source jurisdictions can be credited against the amount of basic tax for the year in which these dividends or surplus earnings are calculated as CFC business income and included in the individual's basic income. An individual shall apply for the aforesaid tax credit within five years since the date after the deadline of the filing period of the year in which such CFC business income are included in the individual's basic income, and any overpaid tax is refundable, to the extent that the tax credit shall not exceed the increase in the basic tax amount due to the inclusion of such CFC business income.

E. HOW TO FILE THE INDIVIDUAL INCOME BASIC TAX RETURN?

Please attach the Individual Income Basic Tax Return to the Individual Income Tax Return. For details, please refer to section M, INSTRUCTIONS of the Individual Income Tax Return.

F. NOTE:

In accordance with the first section of Paragraph 3 and Paragraph 8 of Article 7 of the Taxpayer Rights Protection Act, if a taxpayer conceals, makes false or misleading presentation, or provides incorrect information to material items when declaring or being investigated which result in the tax collection authorities making an inaccurate decision, the tax collection authority may impose a penalty for tax evasion.

Notice: Should the English translation of these instructions differ from the Chinese text of the relevant laws, the Chinese text shall govern.