

個人承租自住房屋切結書

Affidavit for Personal Self-Occupied Leased House

茲切結 ☐ 本人 I _____ (身分證統一編號 ID No: _____))
☐ 本人配偶 My spouse _____ (身分證統一編號 ID No: _____))
☐ 受扶養直系親屬 My lineal dependent(s) _____
(身分證統一編號 ID No: _____)

於民國 _____ 年 _____ 月至 _____ 月承租位於
hereby declare that the house, leased from _____ (YYYY/MM) to _____ (YYYY/MM), located at

縣市	鄉鎮市區	村里	路(街)	段
County/City	District/City/Towns	Village	Road/Street	Section
巷	弄	號	樓	室
Lane	Alley	No.	Floor	Room, is for the self-occupancy of

☐ 本人 myself _____ (身分證統一編號 ID No.: _____))
☐ 本人配偶 my spouse _____ (身分證統一編號 ID No.: _____))
☐ 受扶養直系親屬 my lineal dependent(s) _____
(身分證統一編號 ID No.: _____)

自住且非供營業或執行業務使用。如有不實，願負法律責任。
rather than for business or performing professional services. If there is any inaccuracy, I accept full legal responsibility.

切結人 Declarant (納稅義務人 Taxpayer): _____ (簽章 Signature)
身分證統一編號 ID No.: _____

中 華 民 國 (Date) _____ 年 (Year) _____ 月 (Month) _____ 日 (Day)

備註：納稅義務人、配偶及受扶養直系親屬在中華民國境內租屋供自住且非供營業或執行業務使用，所支付的租金減除接受政府補助部分，每一申報戶每年扣除數額以 18 萬元為限。但納稅義務人、配偶及受扶養直系親屬在中華民國境內有房屋者，不得扣除。並應檢附①承租房屋的租賃契約書及支付租金的付款證明影本（如：出租人簽收的收據、自動櫃員機轉帳交易明細表或匯款證明）。②納稅義務人、配偶或受扶養直系親屬於課稅年度於承租地址辦竣戶籍登記的證明，或納稅義務人載明承租的房屋於課稅年度內係供自住且非供營業或執行業務使用的切結書。

Note : Rent for housing in the R.O.C. paid by a taxpayer his/her spouse, and lineal dependent(s) 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 NT\$ 180,000 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 must be attached : ① Photocopies of the lease contract and payment receipts (such as a receipt from the landlord, ATM receipts, or remittance paper). ② The certificate of a family member that the taxpayer, his or her spouse, or lineal dependent(s) maintained the household registration at the address of the leased house during the taxable year, or an affidavit from the taxpayer declaring that the leased house was used for self-used residence only rather than for business or performing professional services during the taxable year.