

財政部 _____ 國稅局

National Taxation Bureau of _____, Ministry of Finance

個人房屋土地交易所得稅分期繳納稅款申請書

Application Form of Individual House and Land Transaction Income
Tax Payment by Installments

申請日期： 年 月 日

金額單位：新臺幣元

Date of Application: Y/M/D

Unit: NT\$

納稅義務人 Taxpayer	姓名 Name		身分證統一編號 ID No.	
戶籍地址 Permanent Address				
通訊地址 Contact Address				
聯絡電話 Tel.	(日) (Day)	(手機) (Mobile)		
申請稅款類別 (請擇一勾選) Type of tax application (Please select one)	<p>依據財政部98年6月18日台財稅字第09804545380號及98年7月13日台財稅字第09804545500號函釋「納稅義務人因客觀事實發生財務困難，不能於繳納期間內一次繳清營利事業所得稅或綜合所得稅，申請加計利息分期繳納原則」規定，聲明同意加計利息，另罰鍰部分依財政部108年9月16日台財稅字第10804608700號令規定，不予加計分期利息，申請分期繳納下列稅款，如有應退稅款時，並同意抵繳分期應納稅款：</p> <p>According to the stipulations of Ministry of Finance Decree No. 09804545380 on Jun 18, 2009 and the stipulations of Ministry of Finance Decree No. 09804545500 on Jul 13, 2009 stating the principle that, due to financial difficulties occurring from objective facts, the taxpayer is unable to pay in one lump sum the profit-seeking enterprise income tax or individual income tax within the tax payment period, and thus may apply for payment by installments with accrued interest, I hereby declare my consent to the accrued interest. With regard to fines, according to the stipulations of Ministry of Finance Decree No. 10404569950 on Sep 16, 2009 regarding interest-free payment installments, I hereby apply to pay the following taxes in installments; in the case of tax refund, I consent that it will be deducted toward payment installments due.</p> <p><input type="checkbox"/> _____年度核定補徵稅款（附繳款書正本_____份）。 _____ approved supplementary taxes, fine (the original tax bill be attached_____) (管理代號： 稅 額：_____ 元，限繳日期(迄日)：_____ 年 _____ 月 _____ 日) (Management code: Tax Amount: NT\$ _____, Payment Deadline: _____ Year _____ Month _____ Date) <input type="checkbox"/> _____年度結算申報應自行繳納稅款。(稅額：_____ 元) _____ year returns self-payment (Tax of NT\$ _____)</p>			
申請適用條件及 檢附證明文件 Application conditions and attached supporting documents	<p>適用條件及證明文件：納稅義務人於應納稅款繳納期間屆滿之日前一年內，有下列情形之一者(請擇一勾選，並檢附相關證明文件)：</p> <p>Applicable conditions and supporting documents: the taxpayer has one of the following situations (please select one and attach the relevant certification documents) within one year prior of the period for payment of the tax payable:</p> <p><input type="checkbox"/> 1. 依就業保險法領取失業給付。 (勞動部勞工保險局核定通知書或存款簿註記「就保給付」) Received unemployment benefits in accordance with the Employment Insurance Law.</p>			

	<p>(Approval notice from the Bureau of Labor Insurance of the Ministry of Labor; or deposit book is noted with “Payment on insurance”)</p> <p><input type="checkbox"/> 2. 依就業保險法領取職業訓練生活津貼。 (勞動部勞工保險局核定通知書或存款簿註記「就保職訓津貼」、「就保職訓」) Received vocational training subsistence allowance in accordance with the Employment Insurance Law. (Approval notice from the Bureau of Labor Insurance of the Ministry of Labor, or deposit book is noted with “vocational training allowance” or “vocational training”)</p> <p><input type="checkbox"/> 3. 依內政部訂定「工作所得補助方案」領取工作所得補助金。 (存款簿註記「工作所得補助」) Received the work income subsidy according to the “Work Income Subsidy Scheme” stipulated by the Ministry of the Interior. (Deposit book is noted with “Work Income Assistance”)</p> <p><input type="checkbox"/> 4. 依衛生福利部訂定「馬上關懷急難救助作業要點」領取關懷救助金。 (縣(市)公所 年 月 日核發救助金) Received relief funds in accordance with the Ministry of Health and Welfare’s “Key Points for Immediate Care and Urgent Relief”. (County/City Office issued relief funds on Y/M/D)</p> <p><input type="checkbox"/> 5. 無薪休假日占當月原應工作日二分之一以上之月份達2個月。 (僱用單位出具之證明文件或其他足資證明有該項事實之文件) Unpaid rest days account for more than one-half of the working days of the month for two months. (Certificate issued by the employer or other documents with sufficient funds to prove the fact)</p> <p><input type="checkbox"/> 6. 其他因素致發生財務困難，不能於繳納期間內一次繳清個人房屋土地交易所得稅應納稅款，其應納稅款在100萬元以上者，並應聲明同意提供相當擔保，另填具擔保品申請書。 If financial difficulties occur due to other factors, resulting in the taxpayer being unable to pay the tax payable in one lump sum within the payment period, and the tax payable is more than NT\$1 million, the taxpayer shall declare that he/she agrees to provide equal collateral and file a separate application for collateral.</p>
<p>具體敘明無法一次繳清稅款之原因 Describe reasons for inability to pay tax payable in one lump sum</p>	
<p>注意事項 Note</p>	<p>1. 申請核定補徵稅款或罰鍰分期繳納，應於繳款書所載限繳日期前，填具本申請書並檢附原繳款書；申請結算申報應自行繳納稅款分期繳納，應於法定結算申報截止日或依法展延結算申報截止日前，填具本申請書並檢附結算申報書之影本或網路申報收執聯，向管轄國稅局所屬分局、稽徵所或服務處{核定補徵稅款向原核定(裁處)機關}提出書面申請，每筆稅款申請分期繳納以1次為限。</p> <p>To approve the application for extension or installment of supplementary tax (payment), please complete this application form and attach the original payment form before the payment deadline set out in the payment form.</p> <p>For settlement declaration of tax payment extension or payment by installments, the payment should be completed before the deadline for statutory settlement declaration or the deadline for extension of settlement according to law, and a copy of the settlement declaration or a copy of the online declaration receipt should be submitted to the branch office/service station of the district National Taxation Bureau where the household registration is located and the collection office or service office {approved payment of duties and taxes to the original approval (sanction) authorities}. A written application shall be submitted, and applications for payment by installment for each item of tax is limited to one time.</p>

	<p>2.分期之期數，規定如下，每期以1個月計算：</p> <p>(1)稅款未滿20萬元，得分2至6期。</p> <p>(2)稅款在20萬元以上，未滿100萬元，得分2至12期。</p> <p>(3)稅款在100萬元以上，未滿500萬元，得分2至24期。</p> <p>(4)稅款在500萬元以上，得分2至36期。</p> <p>The number of installments is as follows, with each installment calculated as 1 month:</p> <p>(1) Where the tax is less than NT\$200,000, the payment can be divided into 2 to 6 periods.</p> <p>(2) Where the tax is more than NT\$200,000 and less than NT\$1,000,000, the payment can be divided into 2 to 12 periods.</p> <p>(3)Where the tax is more than NT\$1,000,000 and less than NT\$5,000,000, the payment can be divided into 2 to 24 periods.</p> <p>(4)Where the tax is more than NT\$5,000,000, the payment can be divided into 2 to 36 periods.</p> <p>3.加計利息之計算方式，應自該項稅款原訂繳納期間屆滿日之次日起，至納稅義務人繳納之日止，依原訂繳納稅款期間屆滿之日郵政儲金1年期定期儲金固定利率，按日加計利息，一併徵收。</p> <p>The calculation method of the additional interest shall be from the day after the expiration date of the original tax payment period to the date of payment of the taxpayer, and the postal deposit shall be based on the expiration date of the original tax payment period for one year. The fixed interest rate of the regular savings fund is added together with daily interest.</p> <p>4.申請時，應隨同檢附相關證明文件資料供稽徵機關審核。</p> <p>Applications shall be submitted together with relevant certification documents for review by the auditing authority.</p>
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備註：委託代理人辦理時，除填寫受任人資料，並請檢附委任書及受任人身分證影本。

PS. When entrusting an agent, in addition to filling in the information of the appointed person, please attach the letter of authorization and a copy of the ID card of the agent.

納稅義務人：	(簽名或蓋章)
Taxpayer:	(Signature or stamp)
受任人：	(簽名或蓋章)
Agent:	(Signature or stamp)
受任人身分證統一編號：	
Agent of ID No.:	