

中華民國 113 年度綜合所得稅結算申報書 (一般)

居住者適用 (For resident use only)

2024 INDIVIDUAL INCOME TAX RETURN OF THE REPUBLIC OF CHINA (General Form)

檔案編號

納稅義務人 Taxpayer, 配偶 Spouse, 扶養親屬 Dependents. Includes fields for ID No., Name, Date of Birth, Sex, Nationality, Passport No., Residence Address, and Telephone No.

①免稅額 Exemption: 納稅義務人、配偶及受扶養親屬每人免稅額 NT\$97,000; 年滿 70 歲的納稅義務人、配偶及受扶養直系尊親屬每人免稅額 NT\$145,500. ②扣除額 Deductions: 明細請詳背面.

首次來華日期 Date of first arrival in the R.O.C. (historic). Have you filed a tax return in the R.O.C. in the past five years? 有 Yes, 否 No.

入境日 Entry Date (2024), 出境日 Departure Date (2024), 天數 Total, 總天數 Total Days.

薪資 Employment Income. 所得人姓名 Name of Recipient, 薪資收入(1) Salaries and Wages, 薪資特別扣除額(2) Special Deduction for Employment Income, 必要費用(2) Necessary Expenses, 所得額(1)-(2) Income, 扣繳稅額 Withholding Tax.

外國特定專業人才符合一定條件者(詳申報書說明 E.3), 請填報「外國特定專業人才減免所得稅申請書」並將「應計入綜合所得總額之薪資所得(C)」金額填入右欄所得額欄位。

選擇列報薪資之必要費用者, 請填報「個人薪資費用申報表」並將「本年度可列支之薪資收入必要費用總額(HA1)」金額填入上方必要費用欄位(詳申報書說明 E.2)。

所得 Income. 所得類別 Category of Income, 所得人姓名 Name of Recipient, 所得發生處所名稱或統一編號 Name or ID No. of Company or Agency, 所得額 Income, 扣繳稅額 Withholding Tax.

是否屬執行業務設帳者(BK) Set up account books. 執行業務所得 Income from professional practice, 稿費等收入 Income derived from written articles, etc., 所得總額 Gross Income AA, 扣繳稅額合計 Total of Withholding Tax AG.

單身或有配偶者所得合併計稅者適用之計算式: For a single individual calculating his or her tax payable or for married persons calculating their tax payable jointly.

A 所得總額 Gross Income AA, ①免稅額 Exemption, ②扣除額 Deductions, ③基本生活費差額(明細請詳背面) Basic Living Expense Difference, 投資新創事業或生技醫藥公司減除金額 Deduction for Investing in Innovative Startups or Biotech and Pharmaceutical Companies IV, 所得淨額 Net Taxable Income AE, 稅率 Tax Rate, 應納稅額 Tax Payable AF.

應辦理個人所得基本稅額申報者, 請另填報「個人所得基本稅額申報表」, 並將計算結果(AW1), 填寫於下欄 AW1。

選擇合併計稅(股利及盈餘併入綜合所得總額課稅)或無股利及盈餘者(D 欄請填 "0"), 請填 B1 欄之計算式: If you choose to incorporate dividend and earnings into your gross income to calculate their tax based on progressive income tax rates, or you don't receive any dividends and earnings (please fill in "0" in D column), please proceed directly to Formula B1.

B1 應納稅額 Tax Payable AF, 投資抵減稅額 Investment Tax Credit IC, 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. (Please refer to "Individual Income Basic Tax Return") AW1, 扣繳稅額合計 Total of Withholding Tax AG, 股利及盈餘合併計稅可抵減稅額 (A1x8.5%, 上限 8 萬元) Dividends and Earnings Tax Credit (Max. Amount NT\$80,000) D, 重購自用住宅抵減稅額 Repurchase Tax Credit RC, 已繳稅額 Tax Paid, 已退稅額 Tax Refunded, 應自行繳納稅額 Tax Balance Due AH, 應退稅額 Refund AI.

選擇分開計稅(股利及盈餘按 28% 單一稅率分開計算稅額), 請填 B2 欄之計算式: 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 proceed directly to Formula B2.

B2 應納稅額 Tax Payable AF, 股利及盈餘分開計稅應納稅額 (A1x28%) Dividends and Earnings Tax Payable E, 投資抵減稅額 Investment Tax Credit IC, 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. (Please refer to "Individual Income Basic Tax Return") AW1, 扣繳稅額合計 Total of Withholding Tax AG, 重購自用住宅抵減稅額 Repurchase Tax Credit RC, 已繳稅額 Tax Paid, 已退稅額 Tax Refunded, 應自行繳納稅額 Tax Balance Due AH, 應退稅額 Refund AI.

利用存款帳戶退稅欄 Details of Bank Account for Tax Refund (See Instruction O)

存款人姓名/Name of Depositor, 金融機構總分行名稱: Bank, 總分行代號: Bank No., 帳號: Account No., 分行別, 科目, 編(戶)號, 檢支號, 郵局號 Office Code, 郵政劃撥儲蓄金帳號/Savings and Giro Account No., 經國稅局核定退稅金額 30 元以下且不用直接撥款轉入存款帳戶或退稅款無法轉入存款帳戶者, 同意不領取該筆退稅款。 I waive my right to receive my tax refund check through mail service in the case that the amount of my assessed tax refund is not more than NT\$30 nor do I choose to receive it via direct deposit or in case of transmission failure.

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.

備註: 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。(詳說明附註 4.) According to the stipulation of the proviso under Paragraph 8, Article 7 of the Taxpayer Rights Protection Act, if a taxpayer would like to declare certain items with material facts for the transaction, please fill in the "Declaration of Material Items for the Individual Income Tax," and submit the supplementary documents of evidence. (see Instruction Notice 4.)

茲收到 113 年度綜合所得稅結算申報書及附件 張 Receipt for an Income Tax Return for 2024 and pages of supplementary documents from (一般)

Mr./Ms., 統一證號或稅籍編號 Taxpayer ID No. or Code No., 收據編號 Receipt No.

財政部北區國稅局 National Taxation Bureau of the Northern Area, M.O.F Website: https://www.ntbna.gov.tw

本收據請保存 7 年 如辦理納稅證明或查詢時, 請持憑本收據聯。 Please retain this receipt for 7 years. Present this receipt to the tax office if you wish to apply for a tax certificate or make any related inquiries.

稽徵機關收件戳記、日期

Please attach your tax-withholding statements and other documents (including the Individual Income Basic Tax Return or Application for Necessary Expenses Deducted from Salaries and Wages if under obligation to file) here.

納稅義務人就其本人或配偶之薪資所得或各類所得分開計算稅額，由納稅義務人合併報繳者，計算式如下：(詳申報書說明 D.4)

For taxpayers who choose to calculate the tax payable either on his/her employment income/income or his/her spouse's employment income/income separately, and then declare and pay the amount of tax in a consolidated form, the formula to be applied for the calculation is as below: see Instruction D.4).

所得總額 Gross Income AA	薪資分開計稅者之薪資所得 Separately Computed Employment Income AD	免稅額(不含薪資分開計稅者之免稅額) Exemption (Excluding Separately Computed Exemption)	扣除額 Deductions	③基本生活費差額 Basic Living Expense Difference	投資新創事業或生技醫藥公司減除金額 Deduction for Investing in Innovative Startups or Biotech and Pharmaceutical Companies IV	所得淨額 Net Taxable Income AJ
所得淨額 Net Taxable Income AJ	稅率 Tax Rate %	累進差額 Progressive Difference	不含薪資分開計稅者部分之應納稅額 Tax Payable (Excluding Separately Computed Tax) AK			
薪資分開計稅者薪資所得 Separately Computed Employment Income AD	薪資分開計稅者免稅額 Separately Computed Exemption	薪資分開計稅者薪資所得淨額 Separately Computed Net Taxable Employment Income AL				
薪資分開計稅者薪資所得淨額 Separately Computed Net Taxable Employment Income AL	稅率 Tax Rate %	累進差額 Progressive Difference	薪資分開計稅者應納稅額 Separately Computed Tax Payable AM			
不含薪資分開計稅者部分之應納稅額 Tax Payable (Excluding Separately Computed Tax) AK	薪資分開計稅者應納稅額 Separately Computed Tax Payable AM		應納稅額 Tax Payable AF			

請於計算上列算式後，續填 B1 欄或 B2 欄之計算式。Please proceed directly to Formula B1 or Formula B2.

所得總額 Gross Income AA	各類所得分開計稅者之各類所得 Separately Computed Income YT	免稅額(不含各類所得分開計稅者之免稅額) Exemption (Excluding Separately Computed Exemption)	扣除額(不含各類所得分開計稅者已減除之扣除額) Deductions (Excluding Separately Computed Deductions)	③基本生活費差額 Basic Living Expense Difference	投資新創事業或生技醫藥公司減除金額(不含各類所得分開計稅者已減除之投資新創事業或生技醫藥公司減除金額) Deduction for Investing in Innovative Startups or Biotech and Pharmaceutical Companies (Excluding Separately Computed Deduction) IV1	所得淨額 Net Taxable Income AJ	
所得淨額 Net Taxable Income AJ	稅率 Tax Rate %	累進差額 Progressive Difference	不含各類所得分開計稅部分之應納稅額 Tax Payable (Excluding Separately Computed Tax) AK				
各類所得分開計稅者之各類所得 Separately Computed Income YT	各類所得分開計稅者之免稅額 Separately Computed Exemption	各類所得分開計稅者之財產交易損失扣除額 Separately Computed Property Transaction losses	各類所得分開計稅者之儲蓄投資扣除額 Separately Computed Savings & Investment Deduction	各類所得分開計稅者之身心障礙扣除額 Separately Computed Disability Deduction	各類所得分開計稅者之長期照顧扣除額 Separately Computed Long-Term Care Deduction	各類所得分開計稅者之投資新創事業或生技醫藥公司減除金額 Separately Computed Deduction for Investing in Innovative Startups or Biotech and Pharmaceutical Companies IV2	各類所得分開計稅者所得淨額 Separately Computed Net Taxable Income AL
各類所得分開計稅者所得淨額 Separately Computed Net Taxable Income AL	稅率 Tax Rate %	累進差額 Progressive Difference	各類所得分開計稅應納稅額 Separately Computed Tax Payable AM				
不含各類所得分開計稅部分之應納稅額 Tax Payable (Excluding Separately Computed Tax) AK	各類所得分開計稅部分之應納稅額 Separately Computed Tax Payable AM		應納稅額 Tax Payable AF				

請於計算上列算式後，續填 B1 欄或 B2 欄之計算式。Please proceed directly to Formula B1 or Formula B2.

**扣除額 Deductions: (See Instruction H.4)**

1) 標準扣除額 Standard Deduction: 單身者扣除 NT\$131,000; 有配偶者扣除 NT\$262,000。NT\$131,000 for a single person, NT\$262,000 for a married couple.

1)	稽徵機關審核欄 Official use only
----	------------------------------

2) 列舉扣除額 Itemized Deductions: 不採標準扣除額扣除者，得逐項列舉扣除。

Taxpayers who do not take the standard deduction may claim itemized deductions. (Original receipts for "a" to "e" deductions below must be attached.)

項目 Deductible Items	實際發生金額 Amount Actually Paid	可扣除額 Amount Deductible	稽徵機關審核欄 Official use only	項目 Deductible Items	實際發生金額 Amount Actually Paid	可扣除額 Amount Deductible	稽徵機關審核欄 Official use only
a. 捐贈 Donations				d. 災害損失 Losses from Disasters			
b. 保險費 Insurance Premiums <small>全民健保保費 National Health Insurance 不含全民健保保費 Excluding National Health Insurance</small>				e. 自用住宅購屋借款利息 Mortgage Interest Paid on a Loan for an Owner-Occupied Residence			
c. 醫藥及生育費 Medical and Maternity Expenses				列舉扣除額小計 Sub-Total of Itemized Deductions	2)		

3) 特別扣除額 Special Deductions:

a. 財產交易損失特別扣除 Special Deduction for Property Transaction Losses

	姓名 Name	財產交易損失 Total Property Transaction Losses	可扣除額 Amount Deductible	稽徵機關審核欄 Official use only
納稅義務人 Taxpayer				
配偶 Spouse				
受扶養親屬 Dependents				
小計 Sub-Total			a.	

b. 儲蓄投資特別扣除 Special Deduction for Savings & Investment (最高限額 Max. Amount NT\$270,000)

	姓名 Name	所得額 Income	可扣除額 Amount Deductible	稽徵機關審核欄 Official use only
納稅義務人 Taxpayer				
配偶 Spouse				
受扶養親屬 Dependents				
小計 Sub-Total			b.	

c. 身心障礙特別扣除 Special Deduction for Disability (NT\$218,000/人-per person)

d. 教育學費特別扣除 Special Deduction for Tuition (最高限額 Max. Amount NT\$25,000/人-per person)

e. 幼兒學前特別扣除 Special Deduction for Pre-School Children (第 1 名子女 The first child NT\$150,000; 第 2 名及以上 The second and more NT\$225,000/人-per person)

f. 長期照顧特別扣除 Special Deduction for Long-Term Care (NT\$120,000/人-per person)

g. 房屋租金支出特別扣除 Special Deduction for Rent for Housing (最高限額 Max. Amount NT\$180,000)

特別扣除額小計 Sub-Total of Special Deductions

特別扣除額小計 Sub-Total of Special Deductions	3)	稽徵機關審核欄 Official use only
扣除額總計 Total Amount of Deductions 1)+3) or 2)+3)	②	稽徵機關審核欄 Official use only

4) 基本生活費比較項目合計數 The Total Amount of Basic Living Expense Comparison Items

①+1)+b)+c)+d)+e)+f)+g) or ①+2)+b)+c)+d)+e)+f)+g)=

基本生活費比較項目合計數	④	稽徵機關審核欄 Official use only
--------------	---	---------------------------

**基本生活費差額 Basic Living Expense Difference: (See Instruction I)**

113 年度每人基本生活費 Basic Living Expense per person in 2024 NT\$210,000x 本申報戶共 Total people 人= 基本生活費總額 Basic Living Expense NT\$

基本生活費總額 Basic Living Expense - ④基本生活費比較項目合計數 The Total Amount of Basic Living Expense Comparison Items = ③基本生活費差額 Basic Living Expense

Difference (請填入正面基本生活費差額欄內 Please enter the results into the Basic Living Expense Difference Column on the front page.)(若為負數請填寫"0" If it is negative, please fill in "0")

Note: 1. Individual Income Tax shall be levied at various flat rates if the taxpayer is a non-resident. (See Instruction N)

2. The following table shall be used to determine a resident's Individual Income Tax in the Republic of China.

居住者適用課稅級距及累進稅率如下：

所得淨額 Net Taxable Income	稅率 Tax Rate	累進差額 Progressive Difference	應納稅額 Tax Payable
0 to 590,000	5%	0	=
590,001 to 1,330,000	12%	41,300	=
1,330,001 to 2,660,000	20%	147,700	=
2,660,001 to 4,980,000	30%	413,700	=
4,980,001 and above	40%	911,700	=