

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)

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

納稅義務人  
Taxpayer

統一證號或稅籍編號  
(ID No. or Code No.)

西元出生日期  
(Date of Birth)

身分證統一編號 ID No.  
(R.O.C. Nationals Only)

性別  
Sex

國籍  
Nationality

護照字號  
Passport No.

居住地國或地區代碼  
Tax Jurisdiction Code

稅務識別碼  
Tax Identification Number (TIN)

聯絡電話  
Telephone No.

(1)  
(2)

姓 名  
Name  
(Family Name, First Name, Middle Name)

居留地址  
Residence Address in the R.O.C. (As given on Alien Resident Certificate)

E-mail 信箱

承租  
Tenancy

自有  
Ownership

其他  
Other

通訊地址  
Contact Address in the R.O.C.

承租  
Tenancy

自有  
Ownership

其他  
Other

配偶  
Spouse

統一證號或稅籍編號  
(ID No. or Code No.)

西元出生日期  
(Date of Birth)

身分證統一編號 ID No.  
(R.O.C. Nationals Only)

性別  
Sex

國籍  
Nationality

護照字號  
Passport No.

E-mail 信箱

聯絡電話  
Telephone No.

(1)  
(2)

姓 名  
Name  
(Family Name, First Name, Middle Name)

居留地址  
Residence Address in the R.O.C. (As given on Alien Resident Certificate)

承租  
Tenancy

自有  
Ownership

其他  
Other

扶養親屬  
Dependents

親 屬 姓 名  
Name of Dependent

統一證號  
Dependent ID No. (ARC No.)  
稅籍編號  
Dependent Code No.  
或身分證統一編號 or ID No.(R.O.C. Nationals Only)

稱 謂  
Relationship

西元出生日期  
Date of Birth (A.D.)  
Year  
Month  
Day

是否 在 學  
Full-Time Student  
(Yes/No)

是否 同 居  
Same Residence  
(Yes/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。NT\$97,000 for each taxpayer, spouse, and dependent(s). NT\$145,500 for each taxpayer, spouse, or any of their lineal ascendants who is 70 years of age or over.

①

②扣除額  
Deductions:  
明細請詳背面  
Details on reverse side

②

首次來華日期  
Date of first arrival in the R.O.C. (historic)  
Year  
Month  
Day  
※請攜帶護照，以憑核驗居留天數  
Please bring your passport to confirm length of stay.

前 5 個年度內您在華有否申報綜合所得稅？  
Have you filed a tax return in the R.O.C. in the past five years?  
如有申報，最近一個年度  
If yes, state the most recent year  
地點  
Filing Location  
申報憑證  
Receipt No.

有 Yes  
否 No

入 境 日  
Entry Date (2024)

出 境 日  
Departure Date (2024)

天數  
Total

①  
②

③  
④

⑤  
總天數  
Total Days

所得  
Income

薪資  
Employment  
Income

所得人姓名  
(每一所得人填寫一列)  
Name of Recipient  
(One Row for One Recipient)

薪資收入(1)  
Salaries and Wages

按所得人擇一適用減除\*Choose one of the following  
薪資特別扣除額(2)  
Special Deduction for Employment Income  
(每人最高限額 Max. Amount per Person NT\$218,000)  
必要費用(2)  
Necessary Expenses

所得額(1)-(2)  
Income (If it is negative, please fill in "0".)

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。  
For foreign special professionals meeting certain requirements (see Instruction E.3), please submit the application for exemption from income tax; then fill the amount of "Employment income shall be included in the gross amount of consolidated income(C)" in the income column.  
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)。  
If you choose to declare the necessary expenses directly deducted from salaries and wages, please fill out the form of 2024 Application for Necessary Expenses Deducted from Salaries and Wages; then enter the amount of "Deductible Necessary Expenses Deducted from Salaries and Wages in Current Year (HA1)" in the Necessary Expenses (2) column above.(see Instructions E.2)

所得類別  
Category of Income

所得人姓名  
Name of Recipient

所得發生處所  
Company or Agency  
名稱  
Name  
統一編號  
ID No.

所得額  
Income

扣 繳 稅 額  
Withholding Tax

股利或盈餘  
(詳說明 D.3)  
Dividends or Earnings  
(see Instruction D.3)

合計金額  
Total Amount of Dividends and Earnings  
A<sub>1</sub>

選擇合併計稅(股利及盈餘併入綜合所得總額課稅，按全戶股利及盈餘合計金額的8.5%計算可抵減稅額，每戶可抵減金額以 8 萬元為限)，所得總額AA 含合計金額 A<sub>1</sub>，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, with a tax credit of 8.5% of the total dividends and earnings amount, with the credit ceiling set at NT\$80,000 per household, the total amount of the dividends and earnings is included in your gross income. Please compute in Formula B1.

選擇分開計稅(無論納稅義務人或配偶的各類所得採合併或分開計算稅額，股利及盈餘不計入綜合所得總額，以全戶股利及盈餘合計金額按28%單一稅率分開計算稅額)，所得總額AA 不含合計金額 A<sub>1</sub>，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% no matter you elect to calculate you or your spouse's income tax payable separately or jointly, the total amount of the dividends and earnings is excluded from your gross income. Please compute in Formula B2.

是否屬執行業務設帳者(BK)  
Set up account books  
「是」Yes 「否」No

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

收入總額(1)  
Total Revenue

必要成本及費用(2)  
Costs and Expenses

自願提繳退休金(BR)(3)  
Voluntarily submit pension deposits

執行業務所得總額(1)-(2)-(3)  
Gross income from professional practice

扣繳稅額  
Withholding Tax

執行業務所得  
Income from professional practice

稿費等收入  
Income derived from written articles, etc.

總收入  
Revenue

減除 18 萬元後餘額列入收入總額  
After NT\$180,000 exemption

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.

稽徵機關使用  
Official use only

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  
(Details on reverse side)

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

所得淨額  
Net Taxable Income  
AE

稅率  
Tax Rate  
%

累進差額  
Progressive Difference

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(AW<sub>1</sub>)，填寫於下欄 AW<sub>1</sub>。  
If under the obligation to file an Individual Income Basic Tax Return, please enter the result (AW<sub>1</sub>) in the following AW<sub>1</sub> column.

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 .

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")  
AW<sub>1</sub>

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  
(A<sub>1</sub>×8.5%，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.

應納稅額  
Tax Payable  
AF

股利及盈餘分開計稅應納稅額  
(A<sub>1</sub>×28%)  
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")  
AW<sub>1</sub>

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:

存款人統一證(編)號/Depositor's ID No.

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:

郵政劃撥儲金帳號/Savings and Giro Account No.:

經國稅局核定退稅金額 30 元以下且不利用直接退稅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

請將扣繳憑單及其他證明文件檢附於此處

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).

C1

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.

C2

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	全民健保保費 National Health Insurance 不含全民健保保費 Excluding National Health Insurance			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)

c.

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)

d.

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)

e.

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

f.

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)

g.

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

總計請填入正面扣除額欄內 Please enter the results into the Deductions Column on the front page.

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)=

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	=