

營利事業申請會計年度之採用或變更報備申請書  
Application for Adoption or Change of Fiscal Year for Profit-seeking Enterprise

一、申請項目 Application Items :

採用或變更會計年度 Adoption or change of the accounting year :

新設立採用 \_\_\_\_月\_\_\_\_日至\_\_\_\_月\_\_\_\_日

The newly established enterprise adopts from \_\_\_\_/\_\_\_\_ to \_\_\_\_/\_\_\_\_

變更前\_\_\_\_月\_\_\_\_日至\_\_\_\_月\_\_\_\_日

Before change from \_\_\_\_/\_\_\_\_ to \_\_\_\_/\_\_\_\_

變更後\_\_\_\_月\_\_\_\_日至\_\_\_\_月\_\_\_\_日

After change from \_\_\_\_/\_\_\_\_ to \_\_\_\_/\_\_\_\_

二、變更理由 Reason for the Change : \_\_\_\_\_ -

三、注意事項 Matters Needing Attention :

會計年度之採用及變更，應於新會計年度開始前申請。新設立之營利事業，申請採用特殊會計年度，應以特殊會計年度之年度終止日與曆年制之年度終止日（12月31日）比較，先到者為申請最後期限。

The adoption and change of the fiscal year should be applied for before the start of the new fiscal year. For the special fiscal year to be used as applied for by a newly established profit-seeking enterprise, the deadline shall be determined by comparing the year-end date of the special fiscal year with the year-end date of the calendar year system (December 31), whichever comes first.

此 致 Sincerely,  
財政部  
National Taxation Bureau,

國稅局  
Ministry of Finance

分局 Subbureau  
稽徵所 Branch Office  
服務處 Service Division

營利事業 Profit-seeking Enterprise : (蓋章)(Seal)

統一編號 Business Administration Number: 負責人：principal (蓋章)(Seal)

營業地址 Business Address:

受任人 Attorney-in-fact: (蓋章)(Seal)

聯絡人 Contact Person:

聯絡電話 Contact Number:

中華民國 年 月 日 yyyy/mm/dd