

○ ○ Company

Business Administration Number:

Logic Serial Number:

Address:

Certified Public Accountant's Certification Report for Dual-Status Business Entity
to Use the Direct Deduction Method of Business Tax (Sample)

Receiver: _____ (Branch, Office, Service Station),
_____ National Tax Administration, Ministry of Finance

C.C.: ○ ○ Company

Regarding ○ ○ Company's application on Table for the Adjustment and Computation of the Business Tax of Dual-Status Business Entities Approved to Use the Direct Deduction Method during ○ ○ (month) and ○ ○ (month) of ○ ○ ○ ○ (year), the accountant has audited the "Sales Amounts", "Non-deductible Ratio", "Table for the Breakdown of the Input Tax", "Table for the Computation of Business Tax Payable on the Purchase of Foreign Services", "Annual Adjusted Tax" etc. contained in the declaration of the company and has completed the auditing in the method and procedure considered suitable, including sampling of Input Documentary Evidences of the declaration, for the declaration of the Business Entity for the Business Tax of the last term.

Breakdown of the accountant's auditing for Dual-Status Business Entities company's application on Approval of Using the Direct Deduction Method to declare various input taxes as well as the calculation of annual adjusted during ○ ○ (month) and ○ ○ (month) of ○ ○ ○ ○ (year) tax are as follows:

A. Auditing of the sales amount of various terms:

1. Auditing of taxable (including zero-tax-rate) sales amounts of various terms:

Checking the Declaration of Sales and Business Tax by a Business Entity and the detailed list of uniform invoices, the results are correct.

Auditing comments: _____

2. Auditing of exempted sales amounts of various terms:

Checking the Declaration of Sales and Business Tax by a Business Entity and

the detailed list of uniform invoices, the results are correct.

Auditing comments: _____

3. Auditing of sales amounts of special taxes:

Checking the Declaration of Sales and Business Tax by a Business Entity and the detailed list of uniform invoices, the results are correct.

Auditing comments: _____

4. Auditing of sales amounts of land of various terms:

Checking the Declaration of Sales and Business Tax by a Business Entity and the detailed list of uniform invoices, the results are correct.

Auditing comments: _____

5. Auditing of sales amount of government bonds and securities on which a securities transaction tax has been imposed of various terms:

Checking the Declaration of Sales and Business Tax by a Business Entity and the detailed list of uniform invoices, the results are correct.

Auditing comments: _____

6. Auditing of the dividend revenue of the current year:

Checking the Declaration of Sales and Business Tax by a Business Entity and the detailed list of uniform invoices, the results are correct.

Auditing comments: _____

B. Auditing of the Non-deductible Ratio of various terms and of the year:

1. Auditing of the Non-deductible Ratio of various terms:

The calculation is correct.

Auditing comments: _____

2. Auditing of the Non-deductible Ratio of the year:

The calculation is correct.

Auditing comments: _____

C. Auditing of Input Documentary Evidence and Breakdown of Input Tax:

The total of the input documentary evidence and input tax of all terms is NT\$_____, including input tax specially for use in taxable businesses (including zero-tax-rate) of NT\$____; input tax specially for use in tax-exempt and special-tax businesses of NT\$____; input tax for common use

of NT\$_____, which are correct after checking.

D. Auditing of Tax Payable on the Purchase of Foreign Services:

The amount of purchase of foreign services of various terms is NT\$_____, including payment specially for use in taxable businesses (including zero-tax-rate) of NT\$_____; payment specially for use in tax-exempt and special-tax businesses of NT\$_____; payment for common use of NT\$_____, the total amount of tax payable should be NT\$_____, which is correct according to spot testing.

E. Auditing of Adjustment and Computation of the Business Tax of the year:

The amount to be supplemented (refunded) after Adjustment and Computation at the end of the year should be NT\$_____, and the result is NT\$_____ after the auditing.

○○○○ Certified Public Accountants

Accountant:

ID No.:

Tax Agent Registration No.: () Tai-Cai-Shuei-Deng No. _____.

Address:

Tel No.:

Date (mm/dd/yyyy):

○ ○ 公 司

統一編號：

稅籍編號：

地址：

兼營營業人採直接扣抵法之營業稅會計師查核簽證報告書（範例）

報告收受者：財政部○○國稅局○○分局（稽徵所、服務處）

副本收受者：○○公司

○○股份有限公司申報○○年○○月至○○月兼營營業人申請核准採用直接扣抵法營業稅額調整計算表，業經本會計師就該公司申報書之「銷售額」、「不得扣抵比例」、「進項稅額分攤」、「購買國外勞務之稅額計算」、「年度調整稅額」等項加以核算，並採用本會計師認為合宜之方法及程序，包括申報扣抵進項憑證之抽核在內，予以查核竣事，供營業人申報年度最後一期營業稅之用。

○○年○○月至○○月兼營營業人申請核准採用直接扣抵法申報各期進項稅額及年度稅額調整計算會計師覆核明細：

一、各期銷售額之查核：

1. 各期應稅（含零稅率）銷售額之查核：

核算營業人銷售額與稅額申報書、統一發票明細表正確無誤。

查核意見：_____

2. 各期免稅銷售額之查核：

核算營業人銷售額與稅額申報書、統一發票明細表正確無誤。

查核意見：_____

3. 特種稅額銷售額之查核：

核算營業人銷售額與稅額申報書、統一發票明細表正確無誤。

查核意見：_____

4. 各期土地銷售額之查核：

核算營業人銷售額與稅額申報書、統一發票明細表正確無誤。

查核意見：_____

5. 各期政府發行之債券及應課徵證券交易稅銷售額之查核：

核算營業人銷售額與稅額申報書、統一發票明細表正確無誤。

查核意見：_____

6. 當年度股利收入之查核：

核算營業人銷售額與稅額申報書、統一發票明細表正確無誤。

查核意見：_____

二、各期及年度不得扣抵比例之查核：

1. 各期不得扣抵比例之查核：

計算正確無誤。查核意見：_____

2. 年度不得扣抵比例之查核：

計算正確無誤。查核意見：_____

三、進項憑證及進項稅額分攤之查核：

申報各期進項憑證及進項稅額共_____元，其中專供應稅（含零稅率）

使用之進項稅額為_____元；專供免稅及特種稅額使用之進項稅額為_____元；供共同使用之進項稅額為_____元，經抽核無誤。

四、購買國外勞務應納稅額之查核：

申報各期購買國外勞務給付額為_____元，其中專供應稅（含零稅率）使用之給付額為_____元；專供免稅及特種稅額使用之給付額為_____元；供共同使用之給付額為_____元，應納稅額為_____元，經抽核無誤。

五、年度稅額調整計算之查核：

申報年底調整稅額應補（退）稅額為_____元，經查核結果應補（退）稅額為_____元。

謹此報告

○○○○會計師事務所

會計師：

身分證字號：

稅務代理人登記證書字號：() 台財稅登 號。

地 址：

電 話：

中 華 民 國 ○ ○ ○ 年 ○ ○ 月 ○ ○ 日