

綜合所得稅更正申請書

Application Form for Correction of Individual Income Tax

本人對____年度核定之綜合所得稅應補稅款____元應退稅款____元
罰鍰____元，持有疑義，依據稅捐稽徵法第 17 條規定，申請更正。

Due to the reason that I have doubts about Assessed Tax Due NT\$_____Assessed Tax Refund NT\$_____Fine NT\$_____ from the Assessment of Individual Income Tax of the year _____, I hereby apply for correction in accordance with Article 17 of the Tax Collection Act.

更正項目 Items for correction :

<input type="checkbox"/> 免稅額 Exemptions	
理由 Reason	<input type="checkbox"/> 增減列配偶 Add / Subtract spouse <input type="checkbox"/> 增 Add <input type="checkbox"/> 減 Subtract (姓名 Name : _____ 身分證字號 ID No. : _____) <input type="checkbox"/> 增減列扶養親屬 Add / Subtract dependents <input type="checkbox"/> 增 Add <input type="checkbox"/> 減 Subtract (姓名 Name : _____ 身分證字號 ID No. : _____ 稱謂 Relationship : _____) <input type="checkbox"/> 增 Add <input type="checkbox"/> 減 Subtract (姓名 Name : _____ 身分證字號 ID No. : _____ 稱謂 Relationship : _____)
<input type="checkbox"/> 扣除額 Deductions NT\$: _____ 元	
理由 Reason	<input type="checkbox"/> 捐贈 Contributions and donations <input type="checkbox"/> 保險費 Insurance premiums <input type="checkbox"/> 醫藥及生育費 Medical and maternity expenses <input type="checkbox"/> 災害損失 Losses from disaster <input type="checkbox"/> 自用住宅購屋借款利息 Interest on the house mortgage <input type="checkbox"/> 房屋租金支出 Rent for housing <input type="checkbox"/> 公職人員選舉罷免法規定之競選經費 Campaign expenditures in accordance with Civil Servants Election and Recall Act <input type="checkbox"/> 政治獻金法規定之捐贈 Donations in accordance with Political Donations Act <input type="checkbox"/> 財產交易損失 Losses from property transactions <input type="checkbox"/> 薪資所得特別扣除額或薪資必要費用 Special deduction of income from salaries/wages or necessary expenses as provided in Paragraph 1 of Article 14 <input type="checkbox"/> 身心障礙特別扣除額 Special deduction for the disabled <input type="checkbox"/> 教育學費特別扣除額 Special deduction for educational tuition <input type="checkbox"/> 幼兒學前特別扣除額 Special deduction for pre-school children <input type="checkbox"/> 長期照顧特別扣除額 Special deduction for long-term care <input type="checkbox"/> 其他 Other : _____
<input type="checkbox"/> 薪資所得 Salaries and wages NT\$ _____ 元 序號 No. : _____	
理由 Reason	<input type="checkbox"/> 所得歸戶錯誤 Incorrect assessment of income <input type="checkbox"/> 被虛報薪資 False declaration of salaries and wages (應另案提檢舉書 Shall report the case in another form) <input type="checkbox"/> 身分證字號重複 Duplicate ID No. <input type="checkbox"/> 其他 Other : _____
<input type="checkbox"/> 租賃所得 Income from lease NT\$ _____ 元 序號 No. : _____	
理由 Reason	<input type="checkbox"/> 設算租金過高 Too much adjustment for rent <input type="checkbox"/> 未有出租情事 Properties (houses) not rented <input type="checkbox"/> 該財產供本人、配偶、直系親屬做住家或獨資、合夥營業使用 Properties (houses) used by taxpayer, spouse or dependents for residence or for business organized as a sole proprietorship or a partnership <input type="checkbox"/> 與序號_____租賃所得重複核課 Duplicate assessment of "income from lease": No. ____ <input type="checkbox"/> 出租面積或期間核課有誤 Incorrect assessment of the renting area or the renting period <input type="checkbox"/> 房屋非本人所有 Not the houseowner <input type="checkbox"/> 其他 Other : _____
<input type="checkbox"/> 利息所得 Income from interest NT\$ _____ 元 序號 No. : _____	
理由 Reason	<input type="checkbox"/> 抵押權已塗銷 Having canceled the mortgage <input type="checkbox"/> 設定後未發生借貸 Creating a right in rem over real property with no loan occurred <input type="checkbox"/> 借貸金額_____元，未約定利息 A loan of NT\$_____ with no agreed interest <input type="checkbox"/> 借貸金額_____元，未收到利息 A loan of NT\$_____ with no interest received <input type="checkbox"/> 其他 Other : _____
<input type="checkbox"/> 財交所得 Income from property transactions NT\$ _____ 元 序號 No. : _____	
理由 Reason	<input type="checkbox"/> 重複核課 Duplicate assessment <input type="checkbox"/> 買賣未成立 Fail to cut the deal <input type="checkbox"/> 該財產屬贈與案件，非屬買賣 The transaction of the property is a gift, not a sale. <input type="checkbox"/> 按實際交易價格計算損益 Profits and losses calculated in accordance with the real transaction price <input type="checkbox"/> 其他 Other : _____
<input type="checkbox"/> 營利所得 Business Income NT\$ _____ 元 序號 No. : _____	
理由 Reason	<input type="checkbox"/> 已轉讓他人經營 Having transferred the operation of the business to someone <input type="checkbox"/> 未經營業商號 Not running the business <input type="checkbox"/> 重複核課 Duplicate assessment <input type="checkbox"/> 其他 Other : _____

<input type="checkbox"/> 執行業務所得 Income from professional practice NT\$		元 序號 No. : _____
理由 Reason	<input type="checkbox"/> 合夥組織，未依合夥比例分配 Earnings not distributed by the proportion agreed in the contract of the partnership	<input type="checkbox"/> 重複核課 Duplicate assessment <input type="checkbox"/> 其他 Other :
<input type="checkbox"/> 核定通知書或繳款書登載錯誤 Incorrect entry of Notice of Individual Income Tax Assessment or Notice of Individual Income Tax Payment		
理由 Reason	<input type="checkbox"/> 納稅義務人姓名錯誤 Incorrect entry of the taxpayer's name	<input type="checkbox"/> 計算錯誤 Miscalculation <input type="checkbox"/> 其他 Other :
<input type="checkbox"/> 罰鍰 Fine NT\$		元
理由 Reason	<input type="checkbox"/> 違章主體不存在 Inexistence of the wrongdoer (taxpayer) <input type="checkbox"/> 裁罰金額有誤 Incorrect assessment of fine	<input type="checkbox"/> 本稅更正，罰鍰應同時更正 Declaring the correction of tax payable along with the correction of fine <input type="checkbox"/> 其他 Other :
<input type="checkbox"/> 其他項目 Other : 理由 Reason :		
<input type="checkbox"/> 補充說明 Supplement :		
檢附資料 Attachments	<input type="checkbox"/> 核定通知書 Notice of Individual Income Tax Assessment <input type="checkbox"/> 繳款書 Notice of Individual Income Tax Payment <input type="checkbox"/> 主張更正之證明文件 Supplementary documents :	
備註 Note	申請人如係對核定處分不服，應依稅捐稽徵法第 35 條規定申請復查，不適用本申請書。 While disagreeing with the disposition made in the tax assessment notice, the applicant shall file an application for recheck in accordance with Article 35 of Tax Collection Act, which is not applicable to this form.	
此 致 財政部 國稅局 分局/稽徵所 To: _____ Branch/ Office/Service Station, National Taxation Bureau of _____, the Ministry of Finance		

申請人： _____ 身分證字號： _____
Applicant ID No. _____

電話： (市話) _____ (手機) _____
Phone number (Telephone) (Mobile phone)

戶籍地址： 縣市 鄉鎮市區 村里 路(街) 段 巷 弄 號 樓
Registered Address County/City District/City/Towns Village Road/Street Section Lane Alley No. Floor

通訊地址： 同戶籍地址 same as registered address
Contact Address 縣市 鄉鎮市區 村里 路(街) 段 巷 弄 號 樓
County/City District/City/Towns Village Road/Street Section Lane Alley No. Floor

代理人： _____ 身分證字號： _____
Agent Agent of ID No. _____

電話： (市話) _____ (手機) _____
Phone number (Telephone) (Mobile phone)

通訊地址： 縣市 鄉鎮市區 村里 路(街) 段 巷 弄 號 樓
Contact Address County/City District/City/Towns Village Road/Street Section Lane Alley No. Floor

申請日期 (Date) _____ 年 (Year) _____ 月 (Month) _____ 日 (Day)

委任書 Power of Attorney		
本人因故未能親自送件，特委託 _____ 君代為處理 _____ 年度綜合所得稅更正相關事宜。		
I am unable to submit the application in person, and hereby appoint Mr./Ms. _____ as my agent to handle the apply for correction of individual income tax of the year _____.		
委任人(簽章)： Principal(Signature/Stamp)	受任人(簽章)： Mandatory(Signature/Stamp)	身分證字號 ID No. : 聯絡電話 Phone number :
中華民國 (Date)	年 (Year)	月 (Month) 日 (Day)