

財政部○○○○國稅局

National Taxation Bureau of _____, Ministry of Finance

個人因經濟弱勢申請延期或分期繳納稅捐申請書

Application Form for personal deferral of tax payment or for payment by installments due to being economically disadvantaged.

申請日期： 年 月 日

Date of Application:

納稅義務人 Taxpayer	姓 名 Name	身分證統一編號 ID No.
戶籍地址 Domicile		
通訊地址 Contact Address		
聯絡電話 Tel.	(日) (Office)	(手機) (Mobile)
申請事由 (請擇一勾選) Items in the application (Please select one)	<p>依據稅捐稽徵法第 26 條及財政部 104 年 5 月 26 日台財稅字第 10404569950 號令規定，因經濟弱勢致不能於規定繳納期間內繳清稅款，申請不加計利息延期或分期繳納下列稅款：</p> <p>According to Article 26 of the Tax Collection Act and the stipulations of Ministry of Finance Decree No.10404569950 on May 26, 2015, the taxpayer is unable to pay in full a tax within the statutory period for tax payment upon the occurrence of being economically disadvantaged, and thus applies to pay the following taxes without interest, deferred payment, or payment by installments:</p> <p>稅款類別：<input type="checkbox"/>綜合所得稅 <input type="checkbox"/>特種貨物及勞務稅 <input type="checkbox"/>遺產及贈與稅 Tax Category：<input type="checkbox"/>Individual Income Tax <input type="checkbox"/>Specifically Selected Goods and Services Tax <input type="checkbox"/>Estate Tax and Gift Tax</p> <p><input type="checkbox"/>____年度核定補徵稅款、罰鍰（附繳款書正本____份）， Assessment amount of additional tax and fine levied for taxable year____(the original tax bill be attached ____)</p> <p>（管理代號：____ 稅額：____ 元， 限繳日期（迄日）：____ 年 ____ 月 ____ 日） (Management Code:____ Tax of NT\$:____ Payment deadline (To date):____ Year ____ Month ____ Day)</p> <p><input type="checkbox"/>____年度申報應自行繳納稅款（稅額：____ 元）。 ____year returns self-payment (Tax of NT\$ ____)</p> <p>嗣如有應退稅款經依規定抵繳積欠仍有餘額，<input type="checkbox"/>同意抵繳分期應納稅款 If there is still a balance of the tax receivable after offsetting the arrears in accordance with the regulations, <input type="checkbox"/> I agree to pay the installment tax payable.</p>	
申請適用條件及 檢附證明文件 Application conditions and attached supporting documents	<p>主管機關核發之低收入戶證明之經濟弱勢者。（低收入戶證明文件） The administration issued low-income households proof of the economic vulnerable person (low-income households documents)</p>	
申請延期或分期 繳納期間 (僅得擇一申請) Application for extension or installment payment period (Only one application is required)	<p><input type="checkbox"/>延期____個月 Extension of ____months</p> <p><input type="checkbox"/>分____期 繳納稅款 Number of installments____</p>	

注意事項
Note

- 核定補徵(繳)稅款申請延期或分期繳納，應於繳款書所載限繳日期前，填具本申請書並檢附原繳款書；結算申報應自行繳納稅款申請延期或分期繳納，應於法定結算申報截止日或依法展延結算申報截止日前，填具本申請書並檢附結算申報書之影本或網路申報收執聯，向戶籍所在地之國稅局所屬分局、稽徵所或服務處(核定補徵【繳】稅款向原核定國稅局)提出書面申請。(不能於規定之繳納期間內提出申請者，得依行政程序法第 50 條規定，於其原因消滅後 10 日內提出申請)
To approve the application for extension or installment of supplementary tax (payment), you should complete this application form and attach the original payment form before the payment deadline. For settlement declaration of tax payment extension or payment by installments, the form should be filled before the deadline for statutory settlement declaration or the deadline for extension of settlement according to law, and a copy of the settlement declaration or a copy of the online declaration receipt should be submitted to the branch/office/service station of the district National Taxation Bureau where the household registration is located and the collection office or service office (to approve the additional tax payment [pay] to the original approved National Taxation Bureau) in writing. (Applicants who cannot submit an application within the prescribed payment period must submit an application within 10 days after the cause has been eliminated in accordance with Article 50 of the Administrative Procedure Law)
- 分期之期數，每期以 1 個月計算：(1)稅捐未達新臺幣(下同)3 萬元，得延期 1 至 6 個月或分 2 至 12 期。(2)稅捐在 3 萬元以上，未達 20 萬元，得延期 1 至 12 個月或分 2 至 24 期。(3)稅捐在 20 萬元以上，得延期 1 至 12 個月或分 2 至 36 期。
The number of installments is as follows, with each installment calculated as 1 month: (1) Where the tax is less than NT\$30,000, the payment can be extended for 1 to 6 months or divided into 2 to 12 periods. (2) Where the tax is more than NT\$30,000 and less than NT\$200,000, the payment can be extended for 1 to 12 months or divided into 2 to 24 periods. (3) Where the tax is more than NT\$200,000, the payment can be extended for 1 to 12 months or divided into 2 to 36 periods.
- 經核准延期或分期繳納之應納稅捐，不得以同一事由再申請延期或分期繳納。以不同事由就未繳清之餘額再申請延期或分期繳納者，前次採延期繳納者，當次以核准延期繳納為限，前次採分期繳納者，當次以核准分期繳納為限；前後次延期期限或前後次分期期數合計期間，不得逾 3 年。
Taxable payable that have been approved for extension or payment by installments shall not be re-applied for extension or payment by installments for the same reason. Those who have previously applied for deferred payment will be limited to the approved deferred payment, and those who have used the previous installment payment will be limited to the approved installment payment. The period of the second extension or the total number of installments before and after the period shall not exceed 3 years.
- 申請時，應隨同檢附相關證明文件資料供稽徵機關審核。
When applying, relevant certification should be attached for review by the auditing authority.

納稅義務人 Taxpayer：

(簽名或蓋章) (Signature)

受任人(兼收受繳款書) Agent(Receive the tax bill):

(簽名或蓋章) (Signature)

受任人身分證統一編號 Agent of ID No.:

備註：委託代理人辦理時，除填寫受任人資料，並請檢附委任書及受任人身分證影本。

PS. When entrusting an agent, please fill in the information of the appointed person, please attach the letter of authorization and a copy of the ID card of the agent.

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個人因經濟弱勢者申請延期或分期繳納稅捐申請書收執聯

Application receipt for personal deferral of tax payment or for payment by installments due to being economically disadvantaged.

茲收到 先生/女士 (身分證統一編號：)，申請延期或分期繳納

☐ 綜合所得稅 ☐ 特種貨物及勞務稅 ☐ 遺產及贈與稅

Hereby receive Mr./Ms.(ID NO.),'s application for tax payment deferral or for payment by installments

☐ Individual Income Tax ☐ Specifically Selected Goods and Services Tax ☐ Estate Tax and Gift Tax

☐ 年度核定補徵稅款、罰鍰 _____year approved supplementary taxes, fine

☐ 年度申報應自行繳納稅款 _____year returns self-payment

之繳款書正本__份及相關證明文件共__張。the original tax bill____and related supporting documents____

備註：PS.

一、為保障權益，請保存本收執聯，以便日後查考。

In order to protect the rights, please save this receipt for future inspection.

二、如郵寄申請，請掛號逕寄戶籍所在地之國稅局所屬分局、稽徵所或服務處，並將郵局收據併同本收執聯自存。

If the application is mailed, please return it to the district National Taxation Bureau with jurisdiction over the location of the branch office service station, and keep the post office receipt together with this receipt.

申請稽徵機關簽收欄
Signature (seal) of receipt by tax
collection agency