

記帳及報稅代理人^{變更}註銷^{登錄}申請書

Application Form for Modifying (Revoking) the Registration of Bookkeeper and Tax Return Filing Agent

受文者 Recipient：財政部

國稅局

National Taxation Bureau of _____, the Ministry of Finance

原登錄事項變更
Any change of the matters registered by a Bookkeeper and Tax Return Filing Agent

變更
Modifying

主旨：茲因
Purpose: For

，謹向 貴局申請
，I hereby to apply to your Bureau for

登錄。
registration.

無繼續執業需要
No need to continue practicing

註銷
Revoking

說明 Description：

一、依記帳士法第三十五條規定之管理辦法第12條第1項、第13條第2項及第3項規定辦理。Handled in accordance with Paragraph 1, Article 12, and Paragraphs 2 and 3, Article 13 of the Governing Regulations Stipulated in Article 35 of the Certified Public Bookkeepers Act.

二、申請內容（勾選事項者）Application contents (the items checked)：

1.變更登錄事項（填寫變更後資料）Change of the matters registered by a Bookkeeper and Tax Return Filing Agent (fill in the changed information)：

姓名 Name：_____（檢附變更後之身分證正反面影本
Please attach a photocopy of the front and back of the changed identification card）。

戶籍地址 Residence address：臺北市萬華區中華路1段2號

（檢附變更後之身分證正反面影本 Please attach a photocopy of the front and back of the changed identification card）。

通訊地址 Mailing address：_____

聯絡電話 Contact number：_____

事務所名稱 Office's name：_____ 記帳及報稅
代理人事務所 Bookkeeper and Tax Return Filing Agent's Office

事務所或執業場所地址 Office or practice place address：_____

（檢附變更後執業地址之房屋稅繳款書或稅籍資料、租賃契約書、屋主同意書或切結書 Please attach the property tax payment form or tax

registration information of the changed practice place address, the lease contract, the landlord's consent form, or declaration.)。

事務所或執業場所電話 Office or practice place telephone number : _____

執行業務區域 the territory for providing professional services : 增加 Increase 減少 Decrease _____ 縣 County (市 City)

加入公會 Join a guild : 本人已於 _____ 年 _____ 月 _____ 日加入 _____ 記帳及報稅代理人公會，檢附會員證書影本，特此通知。I have joined the Association of Bookkeeper and Tax Return Filing Agent on Year Month Day. I hereby notify you by enclosing a copy of my membership certificate.

其他 other : _____

2. 上開姓名、出生年月日或身分證統一編號之登記事項變更，申請於原「記帳及報稅代理人登錄執業證明書」一併改註。(檢附原登錄執業證明書及記載變更紀錄之戶籍資料影本) For changes to the registered items such as name, date of birth, or ID card unified number, I apply for changes to be made on the original "Bookkeeper and Tax Return Filing Agent Registration Practice Certificate." (Please attach a copy of the original registration certificate and household registration information recording the change record)

3. 註銷 Revoke :

無繼續執業需要 No need to continue practicing 。

經記帳士考試及格，充任記帳士執業。After passing the certified public bookkeepers examination, I practice as a certified public bookkeeper.

死亡(請代理人提示除戶資料) The death of a Bookkeeper and Tax Return Filing Agent. (Please ask the agent to provide information on household removal)

用印

申請人 Applicant : 王大明 print (簽章 signature)

身分證字號 ID No. : A123456789

記帳及報稅代理人 Bookkeeper and Tax Return Filing
登錄執業證明書 字號 Agent registration certificate No. :

財北國稅登 字第 98○ 號 No.

地 址 Address : 臺北市萬華區中華路1段2號

聯絡電話 Contact Number : 02-2311○ 手機 phone number : 0956123○

申請日期 Date of Application :

中華民國 105 年 8 月 15 日

Date MM- DD- YYYY

備註 Note : 1. 記帳士法第三十五條規定之管理辦法第12條第1項規定：「已依本辦法規定完成登錄之記帳及報稅代理人有第4條、自行申請註銷登錄或死亡之情形，由其事務所或執業場所所在地之國稅局註銷登錄。」 Paragraph 1, Article 12 of the Governing Regulations Stipulated in

Article 35 of the Certified Public Bookkeepers Act stipulates: "For a Bookkeeper and Tax Return Filing Agent who has completed registration in accordance with the provisions of the Regulations, under any of the circumstances set forth in Article 4 of the Regulations, or the voluntary surrender of the registration, or upon the death, the National Taxation Bureau where the office or practice place is located shall revoke his/her registration."

2. 記帳士法第三十五條規定之管理辦法第 13 條第 2 項規定：「前項第 1 款、第 2 款及第 8 款事項有異動或停業、復業者，記帳及報稅代理人應於異動或事實發生日起 30 日內，向事務所或執業場所所在地之國稅局辦理異動登記。事務所或執業場所遷移至其他國稅局轄區者，應向原登錄（記）之國稅局辦理遷移登記；嗣後應登記事項有異動者，均向遷移後事務所或執業場所所在地之國稅局辦理異動登記。」及同條第 3 項規定：「第 1 項第 3 款之執行業務區域以其登記開業之直轄市、縣（市）為其執行業務區域。在其他直轄市、縣（市）執行業務者，應於執業前向事務所或執業場所所在地之國稅局辦理登記，免設分事務所。」 Paragraph 2, Article 13 of the Governing Regulations Stipulated in **Article 35 of the Certified Public Bookkeepers Act** stipulates: "If there is any change in the matters specified in Subparagraphs 1, 2, and 8 of the preceding paragraph, or the suspension or reinstatement of business operations, a Bookkeeper and Tax Return Filing Agent change registration should be made to the National Taxation Bureau where the office or practice place is located within 30 days from the date of the change or fact. If the office or practice place moves to another National Taxation Bureau jurisdiction, the transfer registration should be made to the National Taxation Bureau where the office or practice place was originally registered. If there are subsequent changes in the matters that should be registered, the change registration shall be made to the National Taxation Bureau at the location of the relocated office or practice place." And Paragraph 3 of the same Regulations stipulates: "The territory of Subparagraph 3, Paragraph 1 stipulated shall be limited to the jurisdiction of the municipality, county or city in which he/she has registered as such. In the event that he/she has a need to provide professional services in the jurisdiction of any other municipality, county or city, he/she shall first apply with the competent authorities for registration, and the establishment of a branch office shall not be required."
3. 申請書及相關文件均由承辦單位留存。 **This application form and related documents will be retained by the authority-in-charge.**