

List of Documents Required for Use When Applying for Alien Individual Income Tax Certificates

Item	Category	Documents Required	
Individual Income Tax Statement (For use in application for work permits or residence-related certificates)	A. Application in person	Taxpayer's original passport or ARC	
	B. Application by an agent	Copy of the taxpayer ' s passport (the page with personal information and the taxpayer ' s signature),	
		Proxy statement (The signature of the taxpayer shall be identical to the one shown in the passport), and Agent's original ARC or R.O.C. ID card	
Certificate for Exemption from Withholding Tax on Savings (The taxpayer shall be a resident of the R.O.C., and each filing unit (i.e. household) may apply for only one certificate)	A. Application in person	Original passport and ARC of each person residing in the same household	
	B. Application by an agent	Copy of the passport and ARC of each person residing in the same household,	
		Proxy statement (The signature of the taxpayer shall be identical to the one shown in the passport), and Agent's original ARC or R.O.C. ID card	
Certificate for Agent Appointment and Acceptance for Individual Income Tax	A. Have filed an individual income tax return or appointed an agent	Copy of the taxpayer ' s passport (including the page bearing the signature of the taxpayer),	※ A taxpayer who stays in the R.O.C. for more than 90 days within any previous tax year shall file individual income tax return for such year and submit a certificate of overseas income as follows: a. Documents verified by foreign local tax authorities b. Documents verified by a foreign local CPA with a copy of the professional license of the practitioner c. If a taxpayer is locally-hired instead of dispatched from overseas, he or she should also submit a copy of employment contract issued by his or her present employer and also resignation documentation from his or her previous employment. (If the taxpayer fails to submit one of the items as mentioned above, he or she is subject to income assessment according to salary criterion (enacted by the tax authorities).)
		Copy of latest tax statement or filing receipt,	
		Agent appointment and acceptance form, and	
	B. Have not filed an individual income tax return or appointed an agent	Copy of the agent's R.O.C. ID card (the original is needed at the time of first application)	
		Taxpayer's original passport and ARC,	
		Agent appointment and acceptance form, and	
	C. Taxpayer ' s spouse is a citizen of the R.O.C. and is appointed to be the taxpayer ' s agent	Copy of the agent's R.O.C. ID card (the original is needed at the time of first application)	
		Copy of the taxpayer' s passport,	
		Documentation of the marriage,	
Termination of Agent Appointment and Acceptance for Individual Income Tax	(Three categories mentioned above are included)	Agent appointment and acceptance form, and	
		Copy of latest tax statement or filing receipt	
		Copy of the taxpayer' s passport,	
		Form for the termination of agent appointment and acceptance, and	
		Original certificate for agent appointment and acceptance issued by the tax authority	

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