

綜合所得稅更正申請書

Application Form for Correction of Individual Income Tax

本人對 107 年度核定之綜合所得稅 應補稅款 **12,345** 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\$ **12,345** Assessed Tax Refund NT\$ _____ Fine NT\$ _____ from the Assessment of Individual Income Tax of the year **2018**, I hereby apply for correction in accordance with Article 17 of the Tax Collection Act.

更正項目 Items for correction :

<input checked="" type="checkbox"/> 免稅額 Exemptions	
理由 Reason	<input checked="" 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 checked="" type="checkbox"/> 增減列扶養親屬 Add / Subtract dependents <input checked="" type="checkbox"/> 增 Add <input type="checkbox"/> 減 Subtract (姓名 Name : 王小明 身分證字號 ID No. : B123456789 稱謂 Relationship : 子) <input type="checkbox"/> 增 Add <input type="checkbox"/> 減 Subtract (姓名 Name : _____ 身分證字號 ID No. : _____ 稱謂 Relationship : _____)
<input checked="" type="checkbox"/> 扣除額 Deductions NT\$: 50,003 元	
理由 Reason	<input checked="" type="checkbox"/> 捐贈 Contributions and donations <input type="checkbox"/> 財產交易損失 Losses from property transactions <input checked="" type="checkbox"/> 保險費 Insurance premiums <input type="checkbox"/> 薪資所得特別扣除額或薪資必要費用 <input type="checkbox"/> 醫藥及生育費 Medical and maternity expenses Special deduction of income from salaries/wages or necessary expenses as provided in Paragraph 1 of Article 14 <input type="checkbox"/> 災害損失 Losses from disaster <input type="checkbox"/> 身心障礙特別扣除額 <input type="checkbox"/> 自用住宅購屋借款利息 Special deduction for the disabled Interest on the house mortgage <input type="checkbox"/> 教育學費特別扣除額 <input type="checkbox"/> 房屋租金支出 Rent for housing Special deduction for educational tuition <input type="checkbox"/> 公職人員選舉罷免法規定之競選經費 Special deduction for pre-school children Campaign expenditures in accordance with Civil Servants Election and Recall Act <input type="checkbox"/> 幼兒學前特別扣除額 <input type="checkbox"/> 政治獻金法規定之捐贈 Special deduction for long-term care Donations in accordance with Political Donations Act <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"/> 身分證字號重複 Duplicate ID No. <input type="checkbox"/> 被虛報薪資 False declaration of salaries and wages <input type="checkbox"/> 其他 Other : _____ (應另案提檢舉書 Shall report the case in another form)
<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"/> 與序號 _____ 租賃所得重複核課 Duplicate assessment of "income from lease": No. _____ <input type="checkbox"/> 未有出租情事 Properties (houses) not rented <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"/> 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"/> 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"/> 借貸金額 _____ 元，未約定利息 A loan of NT\$ _____ with no agreed interest <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"/> 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"/> 買賣未成立 Fail to cut the deal <input type="checkbox"/> 其他 Other : _____ <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"/> 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"/> 未經營商號 Not running the business <input type="checkbox"/> 其他 Other : _____ <input type="checkbox"/> 重複核課 Duplicate assessment

<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 checked="" type="checkbox"/> 核定通知書 Notice of Individual Income Tax Assessment <input checked="" type="checkbox"/> 繳款書 Notice of Individual Income Tax Payment <input checked="" type="checkbox"/> 主張更正之證明文件 Supplementary documents : 戶口名簿影本 Photocopies of the household certificate、捐贈收據及保險費收據 Receipts of donation and receipts of insurance premiums	
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 南區 國稅局 臺南 分局/稽徵所 To: <u>Tainan</u> Branch/ Office/Service Station, National Taxation bureau of <u>the Southern Area</u> , the Ministry of Finance		

申請人：Applicant 王大華 身分證字號：ID No. D123456789

電話：(市話) (Telephone) (06)222-3111 (手機) (Mobile phone) 0912345678

戶籍地址：Registered Address 臺南 縣市 北 鄉鎮市區 村里 富北路(街) 段 巷 弄 7 號 樓
County/City District/City/Towns Village Road/Street Section Lane Alley No. Floor

通訊地址：Contact Address 同戶籍地址 same as registered 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：Agent 陳大同 身分證字號：Agent of ID No. R112345678

電話：(市話) (Telephone) (06)657-3111 (手機) (Mobile phone) 0987654321

通訊地址：Contact Address 臺南 縣市 新營 鄉鎮市區 村里 民治路(街) 段 巷 弄 36 號 樓
County/City District/City/Towns Village Road/Street Section Lane Alley No. Floor

申請日期 (Date) 109 年 (Year) 2 月 (Month) 12 日 (Day)

委任書 Power of Attorney		
本人因故未能親自送件，特委託 <u>陳大同</u> 君代為處理 <u>107</u> 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. <u>陳大同</u> as my agent to handle the apply for correction of individual income tax of the year <u>2018</u> .		
委任人(簽章)：Principal(Signature/Stamp)	<u>王大華</u> 印	受任人(簽章)：Mandatory (Signature/Stamp) <u>陳大同</u> 印
中華民國 (Date)	<u>109</u> 年 (Year) <u>2</u> 月 (Month) <u>12</u> 日 (Day)	身分證字號 ID No. : <u>R112345678</u> 聯絡電話 Phone number : <u>0987654321</u>