

_____年度外國特定專業人才減免所得稅申請書
**Application for Exemption from Income Tax of Taxable Year _____
 for Foreign Specialist Professionals**

(限於課稅年度在中華民國境內居留滿 183 天且薪資所得超過 300 萬元之外國特定專業人才專用)
 (Exclusively for any foreign specialist professional who resides in the Republic of China for 183 days or more within a taxable year and has an annual employment income of over NT\$3,000,000)

一、所得人資料 Information of Recipient of Income

(一)姓名 Name	英文 English : _____ 中文 Chinese : _____
(二)外僑統一證號 ARC No.	
(三)國籍 Nationality	1.居留證上所載國籍 Nationality shown on ARC : _____ 2. <input type="checkbox"/> 單一國籍 Single Nationality <input type="checkbox"/> 非單一國籍 Multiple Nationalities <input type="checkbox"/> 兼具中華民國國籍 Concurrently having the nationality of R.O.C. 身分證統一編號 ID NO. _____ <input type="checkbox"/> 兼具其他國籍 Concurrently having the nationality of another country 國名 Name of the country : _____ 護照號碼(Passport NO.) : _____
(四)是否為首次申請 Is this the first time you are applying?	<input type="checkbox"/> 是 Yes <input type="checkbox"/> 否 No, 首次適用年度為 The first applicable year was : _____ (自首次適用之課稅年度起算, 以 5 年為限。The total number of applicable years starting from the tax year in which the foreign specialist professional for the first time meets the conditions shall not be more than 5 years.)

二、適用條件 Eligibility Criteria

(一) 取得外國特定專業人才證明(就業金卡/聘僱許可)日期(就業金卡核發日/外國特定專業人才工作聘僱許可函所載之聘僱期間起始日)/聘僱期間起始日(取得中央目的事業主管機關認定具有特殊專長證明文件者) The date of obtaining the specialist professional certificate (Employment Gold Card issue date/the start date of the employment period contained in the approved employment of a foreign specialist professional)/the start date of the employment period contained in an employment contract (obtaining the relevant certificate of having specific expertise issued by the central competent authorities)	_____年____月____日 (yyyy/mm/dd)
(二) 領域專長 Professional field	
(三) 取得外國特定專業人才證明時, 其前 5 年在中華民國未設有戶籍 Not having household registration in the R.O.C. in the past five years before obtaining the specialist professional certificate.	<input type="checkbox"/> 符合 qualified <input type="checkbox"/> 不符合 unqualified
(四) 取得外國特定專業人才證明時, 其前 5 年非屬中華民國境內居住之個人 Not being a resident of the R.O.C. in the past five years before obtaining the specialist professional certificate.	<input type="checkbox"/> 符合 qualified <input type="checkbox"/> 不符合 unqualified

三、檢附文件 Required Documents

案件類型(請於 <input type="checkbox"/> 內打 v) Type (Please check the appropriate boxes.)	請檢附下列各項文件(請於 <input type="checkbox"/> 內打 v) The following required documents shall be submitted: (Please check the appropriate boxes.)
<input type="checkbox"/> A. 持有外國特定專業人才聘僱許可者 Obtaining the approved	<input type="checkbox"/> 1. 因工作而首次核准在我國居留之證明文件。 The supporting document of the first-time residence approval in the R.O.C. for the purpose of work. <input type="checkbox"/> 2. 勞動部或教育部核發之外國特定專業人才聘僱(工作)許可文件影本。

案件類型(請於□內打 v) Type (Please check the appropriate boxes.)	請檢附下列各項文件(請於□內打 v) The following required documents shall be submitted: (Please check the appropriate boxes.)
employment of a foreign specialist professional	A photocopy of the approved employment of a foreign specialist professional issued by the Ministry of Labor or by the Ministry of Education. <input type="checkbox"/> 3.從事與其經認定之特殊專長相關之專業工作聘僱合約及其他足資證明文件。 An employment contract and any other supporting documents showing the employment engaged in professional work is related to the recognized specific expertise.
<input type="checkbox"/> B.持有就業金卡者 Obtaining the Employment Gold Card.	<input type="checkbox"/> 1.因工作而首次核准在我國居留之就業金卡影本。 A photocopy of the Employment Gold Card with the first-time approval to reside in the R.O.C. for the purpose of work. <input type="checkbox"/> 2.從事與其經認定之特殊專長相關之專業工作聘僱合約及其他足資證明文件。 An employment contract and any other supporting documents showing the employment engaged in professional work is related to the recognized specific expertise.
<input type="checkbox"/> C.持有中央目的事業主管機關認定具有特殊專長證明文件者 Obtaining the relevant certificate of having specific expertise issued by the central competent authority.	<input type="checkbox"/> 1.因工作而首次核准在我國居留之證明文件。 The supporting document of the first-time approval to reside in the R.O.C. for the purpose of work. <input type="checkbox"/> 2.中央目的事業主管機關核發具有特殊專長之證明文件影本。 A photocopy of the relevant certificate of having special expertise issued by the central competent authorities. <input type="checkbox"/> 3.從事與其經認定之特殊專長相關之專業工作聘僱合約及其他足資證明文件。 An employment contract and any other supporting documents showing the employment engaged in professional work is related to the recognized specific expertise.

四、租稅優惠 Tax Incentives

(一)申請適用租稅優惠之薪資收入細項 Items of eligible salaries and wages in the taxable year		
序號 Number	所得來源(雇主名稱)/發生處所/統一編號 Source (Name of the employer)/Company or Agency/BAN No.	薪資收入額 Amount
1.		
2.		
3.		
薪資收入總額 Total Amount of Salaries and Wages		(1)
(二)擇一適用減除 Choose one of two methods	薪資所得特別扣除額 Special Deduction for Employment Income	(2)
	薪資必要費用 Necessary Expenses for Employment Income	
(三)申請適用租稅優惠之薪資所得總額(1)-(2) Total amount of eligible employment income		(A)
(四)不計入綜合所得總額課稅之薪資所得 Employment income may be excluded from the gross consolidated income 【B=(A-3,000,000)×50%】		(B)
(五)應計入綜合所得總額之薪資所得 Employment income shall be included in the gross consolidated income 【C=A-B】		(C)
(六)不計入基本所得額之海外所得 Overseas income may be excluded from the basic income		(D)

附註 Note :

1. 薪資收入總額選擇減除必要費用者，請填報「個人薪資費用申報表」並將「本年度可列支之薪資收入必要費用總額(HA₁)」金額填入上方必要費用欄位。

If you choose to declare the necessary expenses directly deducted from salaries and wages, please fill out the form of Application for Necessary Expenses Deducted from Salaries and Wages; then enter the amount of “Deductible Necessary Expenses Deducted from Salaries and Wages in Current Year (HA₁)” in the Necessary Expenses (2) column above.

2. 請將 C 欄之「應計入綜合所得總額之薪資所得」，填入綜合所得稅結算申報書所得欄位。

Please enter the amount of the “employment income shall be included in the gross amount of consolidated income” (C) in the “Income” filled in the Individual Income Tax Return.

3. 如非單一國籍者，請檢附所有護照影本。

If you have multiple nationalities, please attach photocopies of all your passports.

4. 依外國特定專業人才減免所得稅辦法第 5 條規定，納稅義務人應依所得稅法第 71 條第 1 項或第 71 條之 1 規定辦理結算申報時申請適用減免所得稅租稅優惠

In accordance with Article 5 of the Regulations Governing the Reduction and Exemption of Income Tax for Foreign Specialist Professionals, taxpayers shall file for the consolidated income tax return in accordance with Paragraph 1, Article 71 or Article 71-1 of the Income Tax Act to apply for the tax incentives.

本申請書所有內容及檢附文件均據實填寫及為真實資料，如有不實，願負相關法律責任。(請務必打勾)

I certify that the information presented in this application form and attachments is true and correct to the best of my knowledge and belief, and I am willing to take all legal liability if the content is not proper. (Please tick the box)

所得人簽章 Signature of Recipient of Income: _____

代理人簽章 Signature of Agent: _____

聯絡人 Contact Person: _____

聯絡電話 Telephone No. : _____

電子郵件 E-mail Address: _____

聯絡地址 Contact Address: _____

申請日期 Application Date: _____/_____/_____ (yyyy/mm/dd)