　連 江 縣 政 府

(機關團體事業名稱)

**年員工薪資所得受領人免稅額申報表**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 薪 資  受領人 | 姓　　　名 |  | 出生年月日 | 年 | | 國統  民一  身編  份號  證 |  |  |  |  |  | 檢查號碼 | 住　　　址 | 市　 鎮　 路　 巷　 弄　 號之  　 縣　 鄉　 村 鄰 段　 里 |
|  |  |  |  |  |  |  |
| 配　偶 |  |  | |  |  |  |  |  | 檢查號碼 | 市　 鎮　 路　 巷　 弄　 號之  　 縣　 鄉　 村 鄰 段　 里 |
|  |  |  |  |  |  |  |

合於減除扶養親屬免稅額之受扶養親屬（共計　　　　　人）

1. 依照所得稅法第十七條規定，納稅義務人及其配偶之直系尊親屬合於下列條件之一者，每年每人得減除其扶養親屬免稅額。

(1)年滿六十歲者；

(2)未滿六十歲者，但無謀生能力受納稅義務人扶養者。

本人及本人之配偶合於上列條件之直系尊親屬有：　　人

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 姓 名 | 稱謂 | 出生年月日 | 身分證統一編號 | | | | | | | | | | 現 在 地 址 | 符合之條件 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  | ( ) |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  | ( ) |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  | ( ) |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  | ( ) |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  | ( ) |

1. 依照所得稅法第十七條之規定，納稅義務人之子女，合於下列條件之一者，每年每人得減除其扶養親屬免稅額。

(1)未滿二十歲者；

(2)已滿二十歲，因在校就學受納稅義務人扶養者：

(3)已滿二十歲，因身心殘障受納稅義務人扶養者：

(4)已滿二十歲，因無謀生能力受納稅義務人扶養者。

　　 　本人之子女合於上列規定條件者，計有：　　　人

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 姓名 | 稱謂 | 出　生  年月日 | 身分證統一編號 | | | | | | | | | | 符合之條　件 | 姓名 | 稱謂 | 出　生  年月日 | 身分證統一編號 | | | | | | | | | | 符合之條　件 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | ( ) |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | ( ) |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | ( ) |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | ( ) |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | ( ) |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | ( ) |

1. 依照所得稅法第十七修之規定，納稅義務人及其配偶之同胞兄弟姐妹合於下列條件之一者年每人得減除其扶養親屬免稅額。

(1)未滿二十歲者；

(2)已滿二十歲，因在校就學受納稅義務人扶養者：

(3)已滿二十歲，因身心殘障受納稅義務人扶養者：

(4)已滿二十歲，因無謀生能力受納稅義務人扶養者。

　　　 本人之子女合於上列規定條件者，計有：　　　人

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 姓名 | 稱謂 | 出　生  年月日 | 身分證統一編號 | | | | | | | | | | 符合之條　件 | 姓名 | 稱謂 | 出　生  年月日 | 身分證統一編號 | | | | | | | | | | 符合之條　件 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | ( ) |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | ( ) |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | ( ) |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | ( ) |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | ( ) |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | ( ) |

1. 依照所得稅法第十七條之規定，納稅義務人其他親屬或家屬，合於下列條件之一者，每年每人得減除其扶養親屬免稅額，但受扶養者之父或母如屬第四條第一款及第二款之免稅所得者，不得列報減除。
2. 合於民法第一千一百十四條第四款未滿二十歲或滿六十歲以上無謀生能力確係受納稅義務人扶養者。
3. 合於民法第一千一百二十三條第三項未滿二十歲或滿六十歲以上無謀生能力確係受納稅義務人扶養者。

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 姓名 | 稱謂 | 出　生  年月日 | 身分證統一編號 | | | | | | | | | | 符合之條　件 | 姓名 | 稱謂 | 出　生  年月日 | 身分證統一編號 | | | | | | | | | | 符合之條　件 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | ( ) |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | ( ) |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | ( ) |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | ( ) |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | ( ) |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | ( ) |

附註：民法第一千一百十四條：左列親屬互負扶養之義務：

1. 直系血親相互間。
2. 夫妻之一方與他方之父母同居者其相互間，
3. 兄弟姐妹相互間。
4. 家長家屬相互間。

　　　民法第一千一百二十三條：家置家長：

　　　　　　　　　　　　　同家之人除家長外均為家屬。

　　　　　　　　　　　　　雖非親屬而以永久共同生活為目的同居一家者視為家屬。

薪資受領人 填報日期

(簽 章)