

財政部○○○國稅局

National Taxation Bureau of _____, Ministry of Finance

個人因天災事變不可抗力之事由申請延期或分期繳納稅捐申請書

Application Form for personal deferral of the tax payment or for payment by installments due to the occurrence of a natural disaster, force majeure.

申請日期： 年 月 日

Date of Application:

納稅義務人 Taxpayer	姓 名 Name	身分證統一編號 ID No.
戶籍地址 Domicile		
通訊地址 Contact Address		
聯絡電話 Tel.	(日) (Office)	(手機) (Mobile)
申請事由 (請擇一勾選) Items in the application (Please select one)	依據稅捐稽徵法第 26 條及財政部 104 年 5 月 26 日台財稅字第 10404569950 號令規定，因天災、事變、不可抗力之事由，致不能於規定繳納期間內繳清稅款，申請不加計利息延期或分期繳納下列稅款： According to Article 26 of the Tax Collection Act and the stipulations of Ministry of Finance Decree No.10404569950 on May 26, 2015, the taxpayer is unable to pay in full a tax within the statutory period for tax payment upon the occurrence of a natural disaster, force majeure, and thus applies to pay the following taxes without interest, deferred payment, or payment by installments: 稅款類別：☐綜合所得稅 ☐特種貨物及勞務稅 ☐遺產及贈與稅 Tax Category: ☐Individual Income Tax ☐Specifically Selected Goods and Services Tax ☐Estate Tax and Gift Tax ☐____年度核定補徵稅款、罰鍰（附繳款書正本____份）， Assessment amount of additional tax and fine levied for taxable year ____ (the original tax bill be attached ____) (管理代號：____ 稅額：____ 元， 限繳日期（迄日）：____ 年 ____ 月 ____ 日) (Reference Code:____ Tax of NT\$:____ Payment deadline (To date):____ Year ____ Month ____ Day) ☐____年度申報應自行繳納稅款（稅額：____ 元）。 ____year returns self-payment (Tax of NT\$ ____) 嗣如有應退稅款經依規定抵繳積欠仍有餘額，☐同意抵繳分期應納稅款 If there is still a balance of the tax receivable after offsetting the arrears in accordance with the regulations, ☐ I agree to pay the installment tax payable.	
申請適用條件及 檢附證明文件 Application conditions and attached supporting documents	適用條件及證明文件：納稅義務人有下列情形之一者（請擇一勾選，並檢附相關證明文件）： Applicable conditions and supporting documents: The taxpayer has one of the following situations (please select one and attach the relevant certification documents): ☐1. 經稅捐稽徵機關核發災害損失證明或其他有關機關核准報備災害損失。 (災害損失證明或核准報備災害證明文件或經稅捐稽徵機關收文之災害損失申請函及損失清單影本。) Disaster damage certificate issued by tax collection agency or approved by other relevant authorities of loss. (Disaster loss certificate, approval of disaster certificate, or disaster loss application letter and list of loss received by tax collection agency.) ☐2. 納稅義務人因天災、事變或不可抗力之事由，領取機關、團體救助金、賑助金或為直轄市、縣(市)政府列冊之受災戶。 (領取收據或直轄市、縣(市)政府列冊為受災戶之相關證明文件。) Taxpayer receives subsidy from authorities or groups due to natural disasters, incidents or force majeure disaster, or listed as a victim by the municipal or county (city) government. (With a receipt or relevant certification documents by the municipal government, county (city) government listing the applicant as one of the affected households.) ☐3. 其他因天災、事變或不可抗力之事由，不能於繳納期間內一次繳清應納稅捐，經各地區國稅局查明屬實。 (相關證明文件) Other facts of natural disasters, incidents or force majeure, resulting in tax payment that cannot be paid in one payment within deadline for payment of tax and have been verified by the regional tax bureau. (Relevant supporting documents)	

申請延期或分期 繳納期間 (僅得擇一申請) Application for extension or installment payment period (Only one application is required)	☐ 延期_____個月 Extension of _____months ☐ 分_____期 繳納稅款 Number of installments_____
注意事項 Note	1.核定補徵(繳)稅款申請延期或分期繳納，應於繳款書所載限繳日期前，填具本申請書並檢附原繳款書；結算申報應自行繳納稅款申請延期或分期繳納，應於法定結算申報截止日或依法展延結算申報截止日前，填具本申請書並檢附結算申報書之影本或網路申報收執聯，向戶籍所在地之國稅局所屬分局、稽徵所或服務處(核定補徵【繳】稅款向原核定國稅局)提出書面申請。(不能於規定之繳納期間內提出申請者，得依行政程序法第50條規定，於其原因消滅後10日內提出申請) To approve the application for extension or installment of supplementary tax (payment), you should complete this application form and attach the original payment form before the payment deadline. For settlement declaration of tax payment extension or payment by installments, the form should be filled before the deadline for statutory settlement declaration or the deadline for extension of settlement according to law, and a copy of the settlement declaration or a copy of the online declaration receipt should be submitted to the branch/office/service station of the district National Taxation Bureau where the household registration is located and the collection office or service office (to approve the additional tax payment [pay] to the original approved National Taxation Bureau) in writing. (Applicants who cannot submit an application within the prescribed payment period must submit an application within 10 days after the cause has been eliminated in accordance with Article 50 of the Administrative Procedure Law) 2.分期之期數，每期以1個月計算：(1)稅捐未達新臺幣(下同)20萬元，得延期1至2個月或分2至3期。(2)稅捐在20萬元以上，未達100萬元，得延期1至3個月或分2至6期。(3)稅捐在100萬元以上，未達500萬元，得延期1至6個月或分2至12期。(4)稅捐在500萬元以上，未達1,000萬元，得延期1至12個月或分2至24期。(5)稅捐在1,000萬元以上，得延期1至12個月或分2至36期。 The number of installments is as follows, with each installment is calculated as 1 month: (1) Where the tax is less than NT\$200,000, the payment can be extended for 1 to 2 months or divided into 2 to 3 periods. (2) Where the tax is more than NT\$200,000 and less than NT\$1,000,000, the payment can be extended for 1 to 3 months or divided into 2 to 6 periods. (3) Where the tax is more than NT\$1,000,000 and less than NT\$5,000,000, the payment can be extended for 1 to 6 months or divided into 2 to 12 periods. (4) Where the tax is more than NT\$5,000,000 and less than NT\$10,000,000, the payment can be extended for 1 to 12 months or divided into 2 to 24 periods. (5) Where the tax is more than NT\$10,000,000, the payment can be extended for 1 to 12 months or divided into 2 to 36 periods. 3.經核准延期或分期繳納之應納稅捐，不得以同一事由再申請延期或分期繳納。以不同事由就未繳清之餘額再申請延期或分期繳納者，前次採延期繳納者，當次以核准延期繳納為限，前次採分期繳納者，當次以核准分期繳納為限；前後次延期期限或前後次分期期數合計期間，不得逾3年。 Taxable payable that have been approved for extension or payment by installments shall not be re-applied for extension or payment by installments for the same reason. Those who have previously applied for deferred payment will be limited to the approved deferred payment, and those who have used the previous installment payment will be limited to the approved installment payment. The period of the second extension or the total number of installments before and after the period shall not exceed 3 years. 4.申請時，應隨同檢附相關證明文件資料供稽徵機關審核。 When applying, relevant certification should be attached for review by the auditing authority.

納稅義務人 Taxpayer：

(簽名或蓋章) (Signature)

受任人(兼收受繳款書) Agent(Receive the tax bill):

(簽名或蓋章) (Signature)

受任人身分證統一編號 Agent of ID No.:

備註：委託代理人辦理時，除填寫受任人資料，並請檢附委任書及受任人身分證影本。

PS. When entrusting an agent, please fill in the information of the appointed person, please attach the letter of authorization and a copy of the ID card of the agent.

-----切割線-----切割線-----
個人因天災事變不可抗力之事由延期或分期繳納稅捐申請書收執聯

茲收到 先生/女士（身分證統一編號： ），申請延期或分期繳納

☐綜合所得稅 ☐特種貨物及勞務稅 ☐遺產及贈與稅

Hereby receive Mr./Ms.(ID NO.)'s application for tax payment deferral or for payment by installments

☐Individual Income Tax ☐Specifically Selected Goods and Services Tax ☐Estate Tax and Gift Tax

☐____年度核定補徵稅款、罰鍰

____year approved supplementary taxes, fine

☐____年度申報應自行繳納稅款

____year returns self-payment

之繳款書正本____份及相關證明文件共____張。

the original tax bill____and related supporting documents____

備註：PS.

一、為保障權益，請保存本收執聯，以便日後查考。

In order to protect the rights, please save this receipt for future inspection.

二、如郵寄申請，請掛號逕寄戶籍所在地之國稅局所屬分局、

稽徵所或服務處，並將郵局收據併同本收執聯自存。

If the application is mailed, please return it to the district National Taxation

Bureau with jurisdiction over the location of the branch office service

station, and keep the post office receipt together with this receipt.

申請稽徵機關簽收欄

Signature (seal) of receipt by tax
collection agency