

个人承包承租经营所得税年度申报表

INDIVIDUAL CONTRACTING AND LEASING OPERATION INCOME TAX ANNUAL RETURN

纳税月份: 自 年 月 日至 年 月 日

填表日期: 年 月 日

Taxable year: From ---Date---month---year

Date of filling: ---Date--month--year

To ___date__month___year

纳税人识别号:

金额单位: 人民币元

Tax payer's file number

Monetary unit: RMB Yuan

根据《中华人民共和国个人所得税法》第九条的规定, 制定本表。承包承租者应在年度终了后三十日内将税款缴入国库, 并向当地税务机关报送本表; 如果分月或分次取得所得的, 年度终了后三个月内汇算清缴, 多退少补。

This return is designed in accordance with the provisions of Article 9 of THE INDIVIDUAL INCOME TAX LAW OF THE PEOPLE'S REPUBLIC OF CHINA .The tax payer should turn tax over to the State Treasury, and file return with the local tax authorities within 30 days after the end of the taxable year. In case income is gained monthly or timely, the settlement shall be made within three months after the end of taxable year. Any excess payment shall be refunded and any deficiency shall be repaid.

承包承租人姓名 Name of contractor	被承包承租经营企事业单位名称 Name of entity contracted or leased	企事业单位地址 Address of entity		
业别 Kind of business	承包承租日期 Date contracted or leased	银行账号 A/C number	邮编 Post Code	电话 Telephone number
项目 Items				金额 Amount
应纳税所得额的计算 Computation of Taxable Income	1. 全年收入额 Revenue of this year			
	2. 费用 Expenses			
	3. 应纳税所得额 Taxable income 1-2			
	4. 税率 Tax rate			

	5. 速算扣除数 Quick calculation deduction		
	6. 应纳税所得额 Income tax 3 × 4-5		
	1. 全年预缴税额 Tax paid in advance this year		
	2. 应补(退)所得税额 Amount of income tax due or over paid		
授权代理人 Authorized agent	<p>(如果你已委托代理人, 请填写下列资料) 为代理一切税务事宜, 现授权(地址) 为本人代理申报人, 任何与本申报表有关的来 往文件都可寄予此人 授权人签字: (Fill out the following if you have appointed an agent) For purposes of handling the tax affairs, I hereby authorize b(address) to act on behalf of myself. All documents concerned with this return may be posted to the agent. Signature: _____</p>	声明: Declaration	<p>我申明: 此纳税申报表是根据《中华人 民共和国个人所得税》的规定填报的, 我 确信它是真实的、可靠的、完整的。 申明人签字: I declare that this return has been completed according to INDIVIDUAL INCOME TAX LAW OF THE PEOPLE' S REPUBLIC OF CHINA. I believe that all statements contained in this return are true correct. And complete. Signature: _____</p>

代理申报人签字:
Agent (Signature):

纳税人(签字或盖章)
Tax payer (Signature of seal):

以下由税务机关填写 (For official use)

收到日期	接收人	审核日期	主管税务机关盖章 主管税务官员签字
审核 记录			

国家税务总局监制:Made under supervision of state Administration of Taxation

填报说明

- 1、 本表适用于个人对企事业单位的承包经营、承租经营，按月或按次取得的所得申报。
- 2、 负有纳税义务的承包经营者、承租经营者，不能按规定期限报送本表时，应当在规定的报送期限内提出申请，经当地税务机关批准，可以适当延长期限。
- 3、 未按规定期限向税务机关报送本表的，依照税收征管法第三十九条的规定，予以处罚。
- 4、 填写本表可以用中文，也可以用中、外两种文字填写。
- 5、 对承包经营者、承租经营者能够提供完整、准确的成本、费用凭证，能如实计算应纳税所得额的以及因不能提供完整、准确的成本、费用凭证，不能正确计算应纳税所得额的，经税务机关批准，采用核定利润率等方法进行月份（或分次）预缴所得税的，都可填报此报表。
- 6、 所有为外国货币的，应按照国家外汇管理机关公布的外汇牌价折合成人民币缴纳税款，并附送有关折算附表。
- 7、 本表各栏的填写如下：
 - a) 纳税年度：填写取得所得的公历年度。
 - b) 纳税人编码：填写办理税务登记时，由主管税务机关所确定的税务编码。
 - c) 填表日期：填写办理纳税申报表的实际日期。
 - d) 申明人：填写法定代表人的姓名，如法定代表人不在时，也可以填写代理申报人姓名。
 - e) 减速算扣除数：超额累进速算扣除数是依据税法规定的级距和每一级距的税率，预先计算出来的，只要级距和税率不变，速算扣除数也不变。计算公式为：
速算扣除数=前一级的最高所得额×（本级税率-前一级税率）+前级速算扣除数
即：应纳税额=课税所得额×适用税率-速算扣除数

Instructions

1. This return is to be filled out for purpose of monthly(timely)income tax installments by the contractor and lease of enterprises or institutions.
2. In case of inability to file the return within the prescribed time limit,application should be submitted to the local tax authorities within the prescribed time limit and the filing time may be appropriately extended upon the tax authorities' approval.
3. In case of failure to submit the return within the prescribed time limit,punishment shall be inflicted in accordance with the provisions of Article 39 of THE LAW OF PEOPLE'S REPUBLIC OF CHINA CONCERNING ADMINISTRATION OF TAX COLLECTION.
4. The return should be filled out in Chinese language or both Chinese and foreign language.
5. The return shall be used for both the tax payer who is able to provide complete and account of cost and expense and compute its income tax on its actual income,and that who is unable to provide complete and accurate account of deemed profit rate approved by local tax authorities.
6. Income in foreign currency shall be converted into Renminbi(RMB)according to the exchange rate quated by the state exchange control authorities tax purpose.A supporting document about the conversion shall be submitted together with the return.
7. Instructions for filling out items:
 - a. Taxable year :Gregorian Calendar year in which the income is derived.
 - b. Taxpayer's file number:the number given by the tax authorities in charge at time of tax registration.
 - c. Date of filling :the actual date of filling out the return.
 - d. Declaration:to be signed by the legal representative,or by authorized agent in case the former is absent.
 - e. Quick calculation deduction:progressive quick deduction is calculated in advance in accordance with the range of income and the corresponding rate in every range regulated in INDIVIDUAL INCOME TAX LAW OF THE PEOPLE'S REPUBLIC OF CHINA.It should not change if the range of income and the tax rate do not change if the range of income and the tax rate do not change. The formulas are:

$$\text{Quick Calculation} = \text{income range of the } \times \left[\begin{array}{l} \text{tax rate of} \\ \text{this income} \end{array} - \begin{array}{l} \text{tax rate of} \\ \text{the preceding} \end{array} \right] + \text{the quick calculation deduction of}$$

Deduction preceding range range range the preceding range
Tax
payable=tagable income×applicable tax rate-quick calculation deduction.