

个人承包承租经营所得税 月份(或分次)申报表

INDIVIDUAL INCOME TAX MONTHLY (TIMELY) RETURN FOR CONTRACTING AND LEASING OPERATION

纳税月份: 自 年 月 日至 年 月 日

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

To ___date__month___year

填表日期: 年 月 日

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

纳税人识别号:

Tax payer' s file number

金额单位: 人民币元

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。承包承租者如果在一年内按月或分次取得承包经营、承租经营所得的应在每月或每次取得所得后的七日内预缴税款,并向当地税务机关报送本表。

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 .In casecontracting and leasing,operative income is obtained montbly or timely,the contractor or leaser shall make monthly(timely)advance payments ,and file the return with the local tax authorities within seven days at the end of taxable month or time

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、电话 Post Code,Telephone number
项目 Items			金额 Amount
利润(亏损)额 Profit or Loss	1. 本月(次)收入总额 Revenue of this month(time)		
	2. 本月(次)利润(亏损)额		

	Profit (loss) of this month (time)	
应纳税所得额的计算 Computation of Taxable Income	3. 本月 (次) 按实际计算的应纳税所得额 Taxable income computed on actual basis month (time)	
	4. 上年度应纳税所得额的十二分之一或同期应纳税所得额 1/12 of the taxable income of last year or the income of the same time of last year	
	5. 经核定利润率计算的应纳税所得额 Taxable income computed on deemed profit rate basis	
	6. 经税务机关认可的其他方法计算的应纳税所得额 Taxable income computed based on other approved method	
应纳个人所得税额的计算 Computation of individual Income Tax	7. 税率 Tax rate	
	8. 速算扣除数 Quick calculation deduction	
	9. 本月 (次) 预缴税额 Tax paid in advance this month (time) 3(1 或 5 或 6) 7、8	

授权代理人 Authorized agent	(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 (address) to act on behalf of myself. All documents concerned with this return may be posted to the agent. Signature: _____	声明: Declaration	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: _____
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代理申报人签字:

Agent (Signature):

以下由税务机关填写 (For official use)

纳税人(签字或盖章)

Tax payer (Signature of seal):

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			

填表说明

- 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：
 - 1、纳税月份：填写取得所得的所属月份。
 - 2、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。
 - 3、填表日期：填写办理纳税申报表的实际日期。
 - 4、对于能够提供完整、准确的成本、费用凭证，能够如实计算应纳税所得额的，在计算、填报应纳税所得额时，需填写“利润（亏损）”栏、“应纳税所得额的计算”栏3项。
 - 5、采用按上年度应纳税所得额的1、12或同期应纳税所得额或核定利润率或经税务机关认可的其他返防计算的应纳税所得额预缴月份（或分次）所得额的，应分别填写“应纳税所得额的计算”栏4项、5项、6项。
 - 6、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。

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 month:the month 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. For the tax payer who can provide complete and accurate account of cost and expense,"Profit or loss" and Line 3 of "Computation of taxable income" should be filled out for computation of taxable income.
 - e. For those that compute the monthly or timely income tax installments payable on the basis of 1/12 of the taxable income of last year or the same period of the taxable income.deemed profit rate or other methods approved by tax authorities,Line 4,5 and 6 of "Computation of taxable income" should be filled out respectively.
 - f. Declaration:to be signed by the legal representative,or by authorized agent in case the former is absent.