

特定行业个人所得税月份申报表

INDIVIDUAL INCOME TAX MONTHLY RETURN FOR SPECIAL INDUSTRIES

纳税月份: 自 年 月 日至 年 月 日

填表日期: 年 月 日

Taxable month: From ___ Date ___ month ___ year

Date of filling: ___ Date ___ month ___ year

To ___ date ___ month ___ year

纳税人编码:

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》第九条和实施条例第 40 条的规定, 制定本表。特定行业职工应就取得的工资、薪金所得按月预缴应纳税款, 并向当地税务机关报送本表。

This return is designed in accordance with the Article 9 of THE INDIVIDUAL INCOME TAX LAW OF THE PEOPLE'S REPUBLIC OF CHINA and Article 32 of THE IMPLEMENTING RULES OF THE INDIVIDUAL INCOME TAX LAW OF THE PEOPLES REPUBLIC OF CHINA. Staff and workers of special industries shall make monthly advance payment on their wage and salaries they obtained in a month.

纳税人姓名 Tax payer's name		国籍 Nationality		抵华日期 Date arrived in china							
在中国境内住址 Address in China		省、市、县、街道及号数(包括公寓号码) Street name and number(including number of apartment) 公寓 Apartment 街道 Street 县/市 County/City 省 Province									
在中国境内通信地址(如非上述地址) Mailing address in China(if not the same as above)			邮编 Post code		电话 Tel number						
职业 Profession		服务单位 Employer		服务地点: Working location							
所得项目 Categories of income	所得期间 Income period	预缴收入额 Advance payment of income				减费用额 Deductions	应纳税所得额 Taxable Income	税率 Tax rate	速算扣除额 Quick calculation deducto n	预缴所得额 Advance payment of Income tax	
		人民币 RMB	外币 Foreign currency								人民币合计 Total
			货币名称 Name of currency	金额 amount	外汇牌价 Exch ange rate						
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:		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.					

	(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: _____	Signature: _____
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代理申报人签字： _____ 纳税人（签字或盖章） _____

Agent (Signature): _____ 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 主管税务机关签字
审核记录			

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

填表须知:

- 1、 本表适用于特定行业职工月份预缴所得税款。
- 2、 负有纳税义务的特定行业职工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、 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：填写办理纳税登记时，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. 抵华日期：在中国境内无住所的纳税人填写此栏。
 5. 在中国境内住址：在中国境内无住所的纳税人填写此栏。住在公寓、宾馆、饭店的，应填写公寓、宾馆、饭店名称和房间号码。
 6. 在中国境内通信住址：在中国境内无住所的纳税人填写此栏。
 7. 声明人：填写纳税人姓名。如纳税人不在时，也可填写代理申报人姓名。
 8. 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 filled out for purpose of monthly income tax installments by the staff and workers of special industries.
2. In case of inability of 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 languages.
5. Instruction for filling out items:
 - a) Taxable month: the month in which the income is derived.
 - b) Tax payer'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) Date arrived in china :to be filled out by the tax payer who have no domicile in China.
 - e) Address in china: to be filled out by the tax payer who have no domicile in china.the tax payers who live in apartment or hotel may put down the name of apartment building or hotel and the number of apartment room.
 - f) Mailing address in China :to be filled out by the tax payer who have no domicile in china .
 - g) Declaration: to be signed by the tax payer. Or by authorized agent in case the tax payer is absent.
6. 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:

$$\text{Quick Calculation} = \frac{\text{the maximum tax rate of this income range} - \text{the preceding range tax rate}}{\text{the quick calculation range}} \times \{ \text{this income} - \text{the preceding range} \} + \text{deduction of the preceding range}$$

$$\text{Tax payable} = \text{tagable income} \times \text{applicable tax rate} - \text{quick calculation deduction.}$$

