



As the 2019 tax filing season is approaching, we would like to seek your assistance on the following documents. To ensure timely and appropriate tax compliance, please make sure that you read through and follow the below instructions accordingly. Your cooperation and assistance are highly appreciated!

Please complete forms as attached below :

1. Individual Authorization Form (signature required; scanned copies are acceptable) (Appendix 1)
Please make sure to sign on the Individual Authorization Form to agree that we may use your data and information for 2019 Taiwan income tax filing purpose.
2. 2019 Taiwan tax organizer (signature required; scanned copies are acceptable) (Appendix 2)
Please make sure to complete the blanks and sign on the tax organizer. The Organizer contains basic tax information and instructions as well as blank spaces to complete personal information. This will help you collect and report the information needed to prepare your Taiwan income tax return.
3. Individual Income List Application (original copy and signature required) (Appendix 3)
By applying your income list from the tax authorities, this could minimize the possibility of omitting your income that should be reported in your tax return.
4. Tax certificate application (original copy and signature required) (Appendix 4)
The Individual Income Tax Statement may be used to renew ARC, work permit, driver's license, etc.
5. 2019 Taiwan tax filing required document list (Appendix 5)
Please read through the required document list and provide us with any necessary documents for your 2019 Taiwan tax return.

*Please note that the signature needs to be **identical** with the one on the passport.*

Please note that the tax office will not accept any copied or scanned versions of signed application forms. Therefore, please send all original copies to us at the following address and specify your name and your company name **before March 2, 2020**.

Attn : (T) ext.
Deloitte & Touche
22F, No.100, Songren Rd., Xinyi Dist., Taipei
11073, Taiwan, R.O.C.

Please go to the last page of this document and click bottom box to print out the proxy statements.

INDIVIDUAL AUTHORIZATION FORM

Deloitte & Touche (“Deloitte”) may need to process your† personal information (“Information”) for the purpose of its provision of the tax service related to your Individual Tax Return of 2019 (the “Specific Business”). You hereby acknowledge and agree that Deloitte may process your Information in the specific manner listed below:

- I. **How Deloitte obtain your Information** You acknowledge that Deloitte is engaged by _____ to perform the Specific Business and receive your Information from you, your family member, or your employer.
- II. **Purposes, kinds, duration, destination, region, and other circumstances related to Deloitte’s use of your personal information** You agree that Deloitte may handle your Information under the conditions that:
1. The codified purposes of Deloitte’s collection, processing, and use of your Information may include: “069 Contract, contract-like or other legal relation matters, and 182 Other consulting and consultant services”, to the extent applicable to the Specific Business) but always covering all the related compliance activities (the “Specific Purposes”). Unless otherwise authorized by you in written, Deloitte will not use your Information for purposes not listed above. To achieve certain Specific Purposes, Deloitte may collect, process, and use your Information with automated computing technologies to retrieve useful information within, but the retrieved information shall only be used for the Specific Business.
 2. The codified kinds of personal information that Deloitte collects, process and use may include: “C001 Type for identifying individuals, C002 Type for identifying finance, C003 Type for identifying in government data, C021 Family, C023 Details about other family member, C032 Properties, C033 Immigration, C034 Travel and other migration, C038 Occupation, C061 Current status of employment, C066 Record of health and safety, C111 Record of health” (to the extent applicable to the Specific Business).
 3. Deloitte may process and use your Information while the Specific Purposes and the Specific Business sustain, and may keep a copy of your Information in its work files for a retention period of ten years after the Specific Purposes stop being served and the Specific Business has ended, when Deloitte will destroy the expired work files.
 4. For the Specific Purposes and within the scope of the Specific Business, Deloitte may disclose your Information to certain specific third parties such as the client who engages us for the Specific Business, a Deloitte affiliate, Deloitte Touche Tohmatsu Limited member firm, or other professional service providers which support in the Specific Business, and relevant governmental agencies, judicial courts, or other recipients to which such disclosure is required for the Specific Business. Deloitte may contract vendors for administrative supporting services to facilitate such disclosure. Deloitte will process and use your Information within the territory of the Republic of China (Taiwan); however, if the specific third parties mentioned above are located in a foreign country, Deloitte may transfer your Information to that foreign country under a security protocol pursuant to the applicable laws of the Republic of China (Taiwan) and the foreign country.
 5. You agree that Deloitte must comply with a subpoena or order issued by a government agency based on its duty to enforce the laws or perform a legal obligation to promote public welfare which demands Deloitte’s disclosure of certain documents or information that contains your Information.
- III. **Security** Deloitte has established a full set of personal information management goals and policies and has implemented and enforced its personal information security plan and confidentiality management measures (ISO 27001 certified), including internal control and standard operating procedures, to prevent your personal information from abuse, unauthorized access, alternation, or exposure.
- IV. **Individuals' rights** Deloitte has advised that you may contact Deloitte for: 1) An inquiry or request for a review of your Information. 2) A request for a copy of your Information. 3) A request to supplement or correct your Information. 4) A request to discontinue collection, processing or use of your Information. 5) A request to delete your Information. 6) A request to offer a copy of your Information in a portable and machine-readable format. 7) An inquiry about whether an automated process has been applied to your Information and confirmation that you have not been subject to a decision solely based on such automated process, including profiling, which produces legal effects concerning you or similarly significantly affects you. You may speak to Deloitte’s contact persons whose contact information can be found in the communication emails.
- V. **Rights to lodge a complaint** Deloitte will respond to your inquiry or request within one month with either a full response to you, or a notice which confirms that some extra time (not exceeding a month) may still be needed to assess your inquiry or request. However your rights to lodge a complaint to a competent supervisory authority (the Department of Justice) or a court is secured by the law regardless of whether you have contacted Deloitte about your individuals’ rights.
- VI. **Transfers of Information to third countries** Deloitte has no intention to collect or monitor any personal information within any member state of the European Union (“EU”). However, if you are a current or previous resident of an EU member state and Deloitte needs to procure your Information to be transferred among such EU member state, Taiwan, and other non-EU third countries for the Specific Business, you have been aware that privacy legislations in Taiwan and other non-EU countries could be different from those in such EU member state. You agree that Deloitte may transfer your Information under the circumstances that Deloitte has implemented information security and legal measures to protect your Information.
- VII. **If you decline Deloitte’s collection, processing, and use of your personal information** Deloitte has advised you that you have full discretion whether Deloitte shall stop collecting, processing, and using your Information; however, if you require Deloitte to stop collecting, processing, or using your Information, Deloitte may not be able to respond immediately or perform satisfactorily to you or your employer with respect to the Specific Business, which could be undesirable considering your interests in addition to the right to privacy.
- For the purpose of this document, “you”, “your”, and “yours” may refer to either the taxpayer or a family member of the taxpayer as case may be.

Signature: _____ / Date: _____

TAIWAN TAX ORGANIZER

INFORMATION REQUIRED FOR PREPARATION OF 2019 INDIVIDUAL INCOME TAX RETURN

1. Company Name: _____
2. Name: _____ The latest year Taiwan return filed _____
(If this is the first year for us to prepare your return, please provide a copy of your prior year return.)
3. Date of birth: _____ Passport no.: _____
4. Citizenship: _____ Is dual citizenship? _____ (Y/N) If yes, what is your other citizenship? _____
5. Residential address in Taiwan: _____
6. Telephone number: (O) _____ (H) _____
Fax number: (O) _____ (H) _____
Cell phone number: _____
Office E-mail Address: _____ ☐ Mail to me at this email.
Other Email Address: _____ ☐ Mail to me at this email.
7. Spouse and Dependents:

Regardless of their residence in or outside Taiwan, the qualified dependents must be one of the following requirements:

- (1) under the age of 20 or aged over 20 but are students,
- (2) aged 60 or over; or under 60, but unable to earn their own living, or incapable of earning a livelihood and being supported by the taxpayer.

	Name	Relationship	Date of Birth (yyyy/mm/dd)	Full-time student (Yes/No)	Same Residence (Yes/No)
a					
b					
c					
d					
e					
f					
g					

Please confirm the followings:

- ☐ I have read through the above instructions for 2019 Taiwan Tax filing.
- ☐ I have completed GA organizer.
- ☐ I have kept record of my Taiwan in and out dates on GA calendar.
- ☐ I hereby confirm the correctness, accuracy and completeness of the information disclosed in the Organizer.

Name

Signature _____

Date _____

正 郵
貼 票
stamp

納稅義務人姓名 Name of Taxpayer :

公司名 Name of Company :

1	1	0	7	3
---	---	---	---	---

收件人 Attn :

(T) ext.

臺北市信義區松仁路100 號22樓

Deloitte & Touche

22F, No.100, Songren Rd., Xinyi Dist., Taipei

11073, Taiwan, R.O.C.

所得資料參考清單委託申請書

Proxy of Individual Income List Application

本人委託 _____ 先生/女士代為申請 _____ 年度綜合所得稅結算申報所得資料參考清單及扣除額資料，請惠予核發。

I hereby appoint Mr./Ms. _____ to apply for my Income List as well as the Deductions details for the year of _____.

此 致

財政部臺北國稅局

To : National Taxation Bureau of Taipei, Ministry of Finance

納稅義務人姓名：
Taxpayer (Print)

受任人：
Agent

簽 名：
Signature

身分證統一編號：
ID No. of Agent

統一證號：
ID No. (ARC No.)

地 址：台北市信義區
Address of Agent 松仁路 100 號 20 樓

聯絡電話：
Tel No.:

電 話： 2725-9988
Tel No. of Agent

※註：納稅人簽名應同護照之簽名，請持護照影本核驗。

※NOTE: Taxpayer's signature should be identical with the one shown in the passport. Please submit a copy of the passport for authentication.

中 華 民 國 一 ○ 九 年 月 日

Date (yyyy/mm/dd): _____

外僑綜合所得稅納稅證明委託申請書

Proxy of Individual Income Tax Statement Application

本人委託_____先生/女士代為申請_____年度綜合所得稅納稅證明，
請惠予核發。

I hereby appoint Mr./Ms. _____ to apply for my _____ year Individual Income
Tax Statement.

此 致

財政部臺北國稅局

To : National Taxation Bureau of Taipei, Ministry of Finance

納稅義務人姓名：

Taxpayer (Please Print)

簽 名：

Signature

統一證號 Taxpayer ID No. 或 or

稅籍編號 Taxpayer Code Number

受任人：

Chop & Signature of Agent

身分證統一編號：

ID No. of Agent

地 址：台北市信義區

Address of Agent 松仁路 100 號 20 樓

電 話：2725-9988

Tel No. of Agent

註：納稅人簽名應同護照之簽名，請持護照影本核驗。

PS : Taxpayer's Signature should be identical with the one shown in the passport.

Please submit a copy of the passport for authentication.

中 華 民 國 一 〇 九 年 月 日

Date (yyyy/mm/dd): _____

Required document list for your 2019 Taiwan tax filing:

1. Copy of your Alien Resident Certificate (ARC), if any.
2. If you do not use GA calendar, please provide us with the copies of all pages of your passport or copy of certificate of entry and exit dates issued by National Immigration Agency to verify the days you were in Taiwan in 2019. We will only verify your in and out days recorded on your GA calendar with the passport copies or copy of certificate of entry and exit dates attached for verification. We will not be responsible for additional tax assessed by the Taiwan tax office due to any omission or unclear information.
3. If you are married or plan to claim any dependents on your Taiwan tax return, please provide us with the following:
 - (1) Copies of your spouse's and your dependents' Alien Resident Certificate (ARC)
 - (2) a copy of your marriage certificate, if you are married;
 - (3) a copy of your spouse's passport ID and signature;
 - (4) a copy of your children's birth certificates and passport ID page;
 - (5) children who are 20 or over and are studying outside Taiwan can be listed as dependents if you provide us with one of the following:
 - a. statement issued by the school stating that in 2019 the child studied at the school;
 - b. a copy of 2019 school transcript; or
 - c. a copy of receipt for 2019 tuition payment

*A special deduction for student tuition up to NT\$25,000 is permitted for each child attending college or university. Please provide item b or c from above which contains the name of the institute and the student's name.

- (6) a copy of your birth certificate if you claim your parents as your dependents, and copy of your spouse's birth certificate if your parents-in-law are also considered dependents or any other documents, which can prove their relationship with you (please translate the issuer's name and important items into English if the documents are in a language other than English).
- (7) financial supporting documents for your parents or other relatives, such as outward remittance receipts stating the dependents' name and amounts or notarized declaration. The total amount of remittance should be equivalent to the dependent's personal exemption (NT\$88,000 or NT\$132,000 for each). When both of your parents are your dependents, it would be better to make the remittance to both your father's and mother's account separately. Otherwise, you will be required to provide documents stating your parents' names and address that can prove that your parents live together. Such as your parents' ID cards or driver's licenses. You can claim the exemption for NT\$88,000 per dependent. If the dependent is over age 70, the exemption is NT\$132,000 per dependent.
- (8) for parents aged 70 or over, any proof of their existence such as a notarized declaration or a recent medical receipt (your parents' ID is not sufficient).

- (9) If you, your spouse or dependents is diagnosed as physical or mental handicap, a special deduction of NT\$200,000 per person is allowed to claim. For physical handicap, please provide a copy of the Handicapped Registration Certificate issued by the Taiwan government agency concerned. For a mental handicap, please provide a certificate from a qualified diagnostician in Taiwan. Please note that since the Personal Information Protection Act has taken into effect from October 1, 2012, we are unable to collect and use your personal medical treatment, health examination information directly. Therefore, if you would like to claim the special disability deduction, please enclose the Handicapped Registration Certificate or the certificate from a qualified diagnostician in the envelop we prepared. Please indicate the name of the disable person, seal, sign and date on the envelope and send the package to us. We will not verify the qualification of the deduction but report directly to the tax authority. However, if you have any question or concern on the qualification whether the disability deduction can be deducted, please feel free to contact us anytime.
4. Taxpayer, spouse and dependents' compensation received for services rendered in Taiwan:

* for documents regarding your compensation received from the company, we will request directly from the company.

- (1) From local (Taiwan) employer: please submit the copies (copy 2) of the Taiwan salary withholding statements. Please note that the tax office may request the taxpayer to submit the original of the withholding statements under some circumstances, such as the withholding statements have been amended/revised, or the ID number shown on the statements is different from your Tax No. or ARC No. If so, we will request you to provide the originals.
- (2) From foreign (non-Taiwan) employer: please submit your foreign compensation statements (e.g.: US W-2 form), including the breakdown and periods covered for any compensation received, which should be issued by your foreign employer. If you do not receive income from a foreign employer, please provide the local employment contract or a certified no-foreign-income statement from your foreign employer.
- (3) If you, your spouse, and your dependents received any other Taiwan source income, such as bank interest and dividends, please provide the copies (copy 2) of Taiwan withholding statements. Please note that the tax office may request the taxpayer to submit the original of the withholding statements under some circumstances, such as the withholding statements have been amended/revised, or the ID number shown on the statements is different from your Tax No. or ARC No. If so, we will request you to provide the originals.
5. You may claim the higher of the itemized deductions or the standard deduction (NT\$240,000 for a married taxpayer who files a joint return or NT\$120,000 for a single taxpayer). Please go through the following expenses and see if you would like to claim itemized deduction, if yes, please provide any related supporting documents listed below:
- (1) Rental deduction up to NT\$120,000. Please provide us with the following documentation:
- a. a copy of the Taiwan lease agreement signed between you (not the company) and the landlord;
 - b. a copy of payment receipt or ATM receipt or remittance paper;
 - c. a copy of Alien Resident Certificate with the address of the rental property or a taxpayer written statement to state that the house is for living only. In addition, we need you to provide the name, address and Taiwan ID number of your landlord.

- (2) Life insurance premiums up to NT\$24,000 per person. Please provide the original payment receipts for life insurance premiums paid for your spouse, your lineal dependents, and yourself. However, the premium paid for the National Health Insurance can be fully deducted. All original payment receipts are required to be submitted with the return.
 - (3) Medical and maternity expenses incurred by you, your spouse or dependents are deductible if payments are made to public hospitals, specially contracted hospitals for public functionaries insurance, specially contracted hospitals or clinics for labor insurance and national health insurance, or those hospitals having complete and correct accounting records as recognized by the Ministry of Finance (MOF). Please note that since the Personal Information Protection Act has taken into effect from October 1, 2012, we are unable to collect and use your personal medical treatment, health examination information directly. Therefore, if you would like to claim medical and maternity expenses as itemized deductions, please enclose all the original receipts in the envelope we provided. Please calculate the total amount of the medical and maternity expenses, state it on the envelope, seal, sign and date on the envelope and send the package to us. We will not verify the correctness of the expenses calculated but report directly to the tax authority. However, if you have any question or concern on the qualification of medical and maternity expenses in your itemized deduction, please feel free to contact us anytime.
 - (4) Contributions to charitable organizations registered in Taiwan, please submit the original receipts issued by the registered organization. Deductions are allowed for up to 20% of gross income. All original receipts are required to be submitted with the return.
 - (5) Mortgage interest up to NT\$300,000 of mortgage for purchasing a personal use residence in Taiwan is deductible. Please provide the original mortgage interest statement from the financial institute. All original statements are required to be submitted with the return.
 - (6) Disaster losses arising in Taiwan, where such loss from disaster or force majeure not covered by insurance or other benefits, may be claimed if the taxpayer applies to the tax office for an investigator to appraise the loss within 30 days after the occurrence of disaster.
6. Taiwan tax residents may elect to take either the standard special salaries deduction (NTD 200,000 for 2019) or a new verifiable salaries expense deduction, whichever is higher. Taxpayers may claim tax deductions for clothing, materials, and training subject to a maximum deduction for each category of 3% of the employee's total annual salary. If you would like to claim salary expense deduction, please provide additional documents to verify the expense.