

Table 4. 2015 Gains and Losses of Profit-seeking Enterprise Income Tax and the Tax Statistics 【Return Filing Category】

Unit : Household - NT\$1,000																					
Return Filing Category		Cases	Net Operating Revenue	Amount of Non-operating Revenue	Annual Income	Income from the Securities & Futures Transactions on Cessation of Tax	Losses from the Securities & Futures Transactions On Cessation of Tax	Gain on Disposal of Land of Exemption from Income Tax	Loss on Disposal of Land of Exemption from Income Tax	TAX-Free Income in Line with Award Rules	Additional Salary Fee Deduction of SME Increase Employment	Approved Loss Deduction of this year for The Previous Ten Years	Amount of Taxable Income	Tax Payable	Imputation Tax Credit of Foreign-Source Income	Imputation Tax Credit of Income from Sources in the Mainland China	Investment Tax Credit	Difference between Basic Tax and Regular Income Tax	Provisional Income Tax (Self-payment)	Creditable Withholding Tax	Taxes Paid Voluntarily
Certification on Corporate Income Tax Return Case		85,218	51,117,592,688	3,157,678,975	3,082,292,994	124,150,112	-38,324,496	198,418,027	-5,132,910	215,072,021	169,764	267,218,736	2,192,956,133	372,743,881	10,307,537	5,038,747	10,463,262	18,926,369	147,509,174	28,028,978	203,220,727
Blue Return Filing Case		139	1,538,655,319	13,252,033	82,101,132	60,903	-7,704	1,143,442	0	13,478	0	78,330,170	1,299,550	220,754	69	1,660	475	0	85,088	94,786	124,625
Normal Return Filing Case		191,783	4,158,364,920	69,907,464	302,175,990	10,172,241	-6,001,909	32,220,136	-803,155	68,309	5,060	0	240,286,468	40,505,491	1,073	7,955	51,269	805,443	16,630,278	476,695	21,976,172
Return Filing Case of Sole Proprietorship and Partnership		41,410	446,269,777	1,049,439	24,331,650	0	0	199,171	-8,137	0	0	0	24,084,872	2,000,359	95	0	0	0	0	10,943	1,896,097
Audit by Reviewing Declaration on Tax Returns Expanding to the Cases Qualified for the Standards Issued by the MOF	Sole Proprietorship and Partnership	228,597	871,090,743	1,597,900	57,245,923	53	0	4,184	0	0	0	0	57,241,431	4,309,496	25	0	0	0	0	22,326	4,152,359
	Non-Sole Proprietorship and Non-Partnership	295,088	1,441,543,946	11,179,370	99,785,827	338,790	-10,695	2,852,359	-11,340	325	0	0	96,546,324	15,426,835	376	26	5,585	34,083	7,272,432	139,323	7,914,146
Return Filing Case of Foreign Branches		2,417	50,006,056	884,019	12,026,440	7,345	-21,401	42,561	0	0	0	1,684	4,880,515	827,480	0	0	0	372	306,577	26,767	499,267
Total		844,652	59,623,523,448	3,255,549,201	3,659,959,956	134,729,444	-44,366,205	234,879,880	-5,955,542	215,154,133	174,824	345,550,591	2,617,295,292	436,034,296	10,309,175	5,048,388	10,520,591	19,766,266	171,803,549	28,799,817	239,783,393

*Above statistics, the profit-seeking enterprises with tax payable amount to 414,791, others are the cases below the threshold for paying tax or loss cases.
Note 1 : Above data were counted with assessments, but counted with tax returns when it is not assessed. Round the amount of each field to the nearest thousand.
Note 2 : Above data, which are the amount after adjustment according to the law by itself, were adjusted by the difference between amount shown in account books of financial statements and income tax act with relevant laws and regulations in the Profit-seeking Enterprise. It might be not reflected actual surplus situation of Profit-seeking Enterprise on the financial statement.
Note 3 : Tax payable for profit-seeking enterprise income tax shall be taxed at half the rate of 17% about sole proprietorship and partnership organizations.