表3-12. 營利事業所得稅結算申報

單位:新台幣千元

地區別 Region		94年 CY 2005 本稅 Profit-seeking Enterprise Income Tax 家數 No. of Cases	營業收入淨額 Net Sales	核定課稅所得額 Net Income of Verified	核定應納稅額 Tax Payable of Verified
總計	**Grand Total**	**826,667**	**52,302,659,111**	**1,405,023,879**	**346,574,229**
臺北市	**Taipei City**	**182,274**	**32,121,383,452**	**508,649,712**	**126,463,775**
高雄市	**Kaohsiung City**	**61,511**	**2,996,721,323**	**122,580,186**	**30,269,994**
臺灣省	**Taiwan Province**	**581,410**	**17,164,741,362**	**772,748,502**	**189,587,937**
臺北縣	Taipei County	147,968	4,567,068,899	155,712,913	38,157,757
宜蘭縣	Yilan County	11,254	134,338,527	4,326,919	1,009,461
桃園縣	Taoyuan County	62,352	2,570,784,317	93,377,157	22,963,210
新竹縣	Hsinchu County	12,151	759,683,753	41,830,447	10,382,174
苗栗縣	Miaoli County	12,223	416,302,291	17,677,882	4,340,069
臺中縣	Taichung County	60,493	1,189,923,838	58,727,287	14,237,402
彰化縣	Changhua County	42,265	921,688,525	46,571,215	11,333,479
南投縣	Nantou County	10,743	175,597,042	7,291,374	1,752,578
雲林縣	Yunlin County	11,377	680,041,961	74,000,014	18,421,502
嘉義縣	Chiayi County	9,036	131,739,285	5,123,581	1,223,702
臺南縣	Tainan County	28,007	1,123,348,034	43,552,530	10,698,510
高雄縣	Kaohsiung County	32,000	943,114,646	35,124,319	8,573,139
屏東縣	Pingtung County	14,664	169,834,788	7,309,544	1,744,567
臺東縣	Taitung County	3,878	26,498,910	944,953	214,497
花蓮縣	Hualien County	9,794	93,842,729	6,998,240	1,694,840
澎湖縣	Penghu County	1,683	9,251,810	468,722	106,024
基隆市	Keelung City	9,571	174,886,211	6,864,606	1,664,659
新竹市	Hsinchu City	14,305	1,435,862,192	105,099,058	26,187,604
臺中市	Taichung City	53,866	1,043,452,072	41,716,839	10,095,797
嘉義市	Chiayi City	8,928	99,159,454	3,135,575	730,227
臺南市	Tainan City	24,852	498,322,080	16,895,329	4,056,741
福建省	**Fuchien Province**	**1,472**	**19,812,974**	**1,045,479**	**252,523**
金門縣	Kinmen County	1,242	18,474,732	962,749	233,199
連江縣	Lienchiang County	230	1,338,241	82,730	19,323

資料來源： 財政部所屬各區國稅局。
說　　明： 「本稅」欄位為當年度所得資料，「未分配盈餘加徵稅額」欄位為上一年資料。

Table 3-12. Sources of Profit-seeking Enterprise Income Tax

Unit : NT$ 1,000

95年 CY 2006							
未分配盈餘加徵稅額 Settlement of the Surtax on Undistributed Earnings		本稅 Profit-seeking Enterprise Income Tax				未分配盈餘加徵稅額 Settlement of the Surtax on Undistributed Earnings	
家數 No. of Cases	核定應納稅額 Tax Payable of Verified	家數 No. of Cases	營業收入淨額 Net Sales	核定課稅所得額 Net Income of Verified	核定應納稅額 Tax Payable of Verified	家數 No. of Cases	核定應納稅額 Tax Payable of Verified
456,090	**44,541,743**	**840,457**	**46,623,557,680**	**1,399,436,159**	**345,042,493**	**468,287**	**32,571,288**
122,598	**18,835,218**	**179,834**	**25,674,873,470**	**431,752,477**	**107,240,602**	**123,813**	**13,381,005**
33,896	**1,726,284**	**61,661**	**1,563,462,565**	**101,197,447**	**24,919,219**	**34,729**	**853,181**
299,123	**23,978,427**	**597,454**	**19,365,105,003**	**865,421,831**	**212,625,688**	**309,233**	**18,336,599**
95,373	3,824,422	148,320	4,911,526,559	171,508,964	42,071,624	99,436	2,643,254
3,852	63,922	11,599	134,347,225	4,492,201	1,047,298	3,881	34,341
35,390	3,257,638	63,969	3,177,576,563	110,621,385	27,256,580	37,507	2,336,363
5,813	1,314,260	12,917	909,065,460	49,183,291	12,216,017	6,220	1,167,364
4,894	375,260	12,681	451,989,686	17,338,245	4,252,999	4,919	485,453
28,866	986,973	63,356	1,241,342,895	62,368,362	15,133,570	29,560	1,145,344
18,489	773,979	47,646	1,001,710,639	49,577,233	12,077,723	19,661	1,015,180
3,725	134,899	11,978	179,623,201	8,355,255	2,015,294	3,863	103,396
4,392	1,526,450	12,982	756,094,063	68,616,393	17,071,533	4,742	810,679
3,336	76,885	9,036	144,292,924	6,853,119	1,653,327	3,406	51,646
12,048	1,682,325	28,025	1,255,649,959	48,657,955	11,969,031	12,267	1,514,526
16,035	1,276,237	31,652	1,034,984,189	46,748,754	11,470,212	15,804	540,759
4,576	127,307	13,821	181,310,016	7,386,551	1,761,026	4,381	72,559
1,065	15,089	3,881	27,462,309	989,957	224,968	1,065	885
2,808	158,583	10,306	93,920,905	3,729,956	876,422	2,643	24,813
399	1,082	1,716	9,341,545	467,680	105,536	393	325
4,529	90,651	9,716	184,028,614	3,944,793	932,952	4,699	315,171
7,105	6,354,163	14,078	1,811,952,937	132,782,572	33,106,946	7,266	3,056,768
30,650	1,051,199	55,878	1,221,670,163	51,270,119	12,475,801	31,290	1,898,995
3,537	86,344	8,845	99,349,354	3,031,521	703,045	3,511	46,704
12,241	800,758	25,052	537,865,796	17,497,524	4,203,786	12,719	1,072,072
473	**1,814**	**1,508**	**20,116,643**	**1,064,405**	**256,984**	**512**	**504**
415	1,729	1,269	18,264,766	976,314	236,436	442	497
58	86	239	1,851,876	88,092	20,549	70	7

Source：Various District National Tax Administrations of Ministry of Finance.
Explanation：The column of Profit-seeking Income Tax is based on current year, the column of Settlement of the Surtax on Undistributed Earnings is based on last year.

表3-12. 營利事業所得稅結算申報(續1完)

單位:新台幣千元

地區別 Region		96年 CY 2007 本稅 Profit-seeking Enterprise Income Tax			
		家數 No. of Cases	營業收入淨額 Net Sales	核定課稅所得額 Net Income of Verified	核定應納稅額 Tax Payable of Verified
總計	**Grand Total**	**847,518**	**57,024,240,804**	**1,674,194,216**	**413,691,197**
臺北市	**Taipei City**	**177,452**	**33,647,513,201**	**517,373,835**	**128,648,257**
高雄市	**Kaohsiung City**	**61,257**	**1,669,068,551**	**103,581,425**	**25,515,831**
臺灣省	**Taiwan Province**	**607,272**	**21,685,103,493**	**1,052,086,372**	**259,248,471**
臺北縣	Taipei County	151,451	5,742,576,405	203,878,164	50,151,913
宜蘭縣	Yilan County	11,620	137,091,828	4,979,503	1,167,486
桃園縣	Taoyuan County	65,928	3,613,386,333	136,477,006	33,712,869
新竹縣	Hsinchu County	13,134	976,691,618	54,892,586	13,640,489
苗栗縣	Miaoli County	13,100	353,423,459	13,703,071	3,343,996
臺中縣	Taichung County	65,114	1,345,266,260	69,490,733	16,906,250
彰化縣	Changhua County	43,671	924,289,728	60,204,875	14,732,798
南投縣	Nantou County	12,118	189,287,475	8,151,224	1,964,103
雲林縣	Yunlin County	13,047	980,392,790	95,269,599	23,733,451
嘉義縣	Chiayi County	9,376	153,150,212	6,909,171	1,666,408
臺南縣	Tainan County	28,463	1,479,786,597	68,188,407	16,850,272
高雄縣	Kaohsiung County	32,819	1,137,366,877	43,622,254	10,684,109
屏東縣	Pingtung County	14,154	209,812,385	7,382,611	1,759,862
臺東縣	Taitung County	3,998	24,922,230	931,380	209,893
花蓮縣	Hualien County	9,052	96,713,552	4,499,511	1,069,883
澎湖縣	Penghu County	1,731	9,363,865	473,473	106,819
基隆市	Keelung City	10,008	206,769,372	9,204,414	2,247,799
新竹市	Hsinchu City	16,232	2,183,264,893	184,980,662	46,155,545
臺中市	Taichung City	57,411	1,265,083,166	56,052,551	13,671,326
嘉義市	Chiayi City	9,241	105,445,484	3,548,135	832,763
臺南市	Tainan City	25,604	551,018,964	19,247,043	4,640,436
福建省	**Fuchien Province**	**1,537**	**22,555,559**	**1,152,584**	**278,638**
金門縣	Kinmen County	1,290	20,048,899	1,048,621	254,172
連江縣	Lienchiang County	247	2,506,660	103,963	24,466

Table 3-12. Sources of Profit-seeking Enterprise Income Tax (Cont.1 End)

Unit : NT$ 1,000

97年 CY 2008							
未分配盈餘加徵稅額 Settlement of the Surtax on Undistributed Earnings		本稅 Profit-seeking Enterprise Income Tax				未分配盈餘加徵稅額 Settlement of the Surtax on Undistributed Earnings	
家數 No. of Cases	核定應納稅額 Tax Payable of Verified	家數 No. of Cases	營業收入淨額 Net Sales	核定課稅所得額 Net Income of Verified	核定應納稅額 Tax Payable of Verified	家數 No. of Cases	核定應納稅額 Tax Payable of Verified
471,596	**43,246,421**	**846,836**	**37,607,028,803**	**1,059,726,830**	**260,159,980**	**479,174**	**37,721,066**
123,441	**16,174,978**	**173,653**	**17,726,114,204**	**369,061,783**	**91,608,495**	**122,747**	**15,581,086**
35,218	**1,643,148**	**61,141**	**1,173,831,057**	**60,086,281**	**14,649,359**	**35,482**	**1,110,210**
312,388	**25,427,773**	**610,447**	**18,682,878,583**	**629,500,847**	**153,642,494**	**320,362**	**21,028,991**
100,270	5,594,115	154,798	5,247,791,023	154,818,323	37,905,671	102,189	6,872,002
3,962	49,304	11,758	151,043,251	5,253,450	1,235,848	4,047	70,776
38,684	3,006,272	65,520	3,248,305,665	108,942,696	26,834,546	39,979	2,706,648
6,562	1,849,844	15,648	757,898,679	31,975,541	7,910,968	7,945	1,362,576
5,019	290,296	12,920	289,417,238	12,151,774	2,956,817	4,929	448,344
30,353	869,222	64,211	1,187,346,113	51,075,180	12,303,494	30,868	794,548
19,124	871,464	44,841	1,085,079,914	34,034,966	8,192,192	19,835	1,351,116
3,993	151,971	11,402	142,507,106	6,795,912	1,625,797	3,890	59,268
4,799	353,440	13,214	1,147,520,780	38,058,723	9,431,819	5,073	563,011
3,411	25,205	9,409	151,781,666	6,408,537	1,541,580	3,477	40,820
12,382	1,871,068	29,244	1,492,254,788	38,351,453	9,391,920	12,627	3,290,987
16,077	689,514	33,766	971,053,930	30,331,812	7,364,050	16,169	453,174
4,418	48,737	14,269	206,108,659	7,513,406	1,793,126	4,412	52,025
1,014	1,536	4,052	23,791,040	1,047,682	239,371	1,011	3,849
2,601	13,858	8,858	73,992,816	3,461,903	811,336	2,524	23,855
411	914	1,799	9,851,048	504,455	114,331	441	82
4,773	36,892	9,852	92,998,356	4,738,517	1,131,372	4,820	33,218
7,496	6,445,492	14,561	698,230,496	27,420,601	6,766,114	7,772	587,677
30,855	2,644,197	56,314	1,081,390,282	46,126,211	11,192,156	32,155	1,095,567
3,531	25,734	8,671	98,216,968	3,264,348	763,224	3,490	37,452
12,653	588,701	25,340	526,298,764	17,225,356	4,136,761	12,709	1,181,997
549	**522**	**1,595**	**24,204,959**	**1,077,919**	**259,631**	**583**	**779**
474	514	1,348	22,540,943	981,552	237,037	505	739
75	8	247	1,664,016	96,366	22,594	78	40