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编号	国家	具体规定
1	美国	The employer will be entitled to a tax deduction equal to the amount of ordinary income recognized by an employee in connection with his or her RS award in the employer's taxable year in which that employee recognizes that ordinary income.
deduction may be available for the French subsidiary if the restricted stock meets certain conditions in a "qualifying company must send information detailing the details of the subsidiary's corporate tax return, a form providing information retained for the costs.	2	<p data-bbox="845 1142 909 1176">法国</p> <p data-bbox="965 907 1197 1131">A corporate tax deduction is available for the costs of RSUs provided that the RSUs and RSUs meet certain conditions and are based on a "qualifying plan" .</p> <p data-bbox="965 1142 1197 1411">The parent company must submit an invoice detailing the costs and the parent company must attach to its tax return, a specific form for the principle allocation of the costs.</p>
<p data-bbox="438 1444 686 1489">company transfers</p> <p data-bbox="438 1489 686 1713">treasury shares to employees of its subsidiary under an EBR scheme and recharges the subsidiary for the shares transferred. The subsidiary may claim tax deduction based on the cost of the shares.</p> <p data-bbox="438 1713 686 1758">新加坡</p> <p data-bbox="542 1758 1037 2016">(a) amount recharged by the holding company for the transferred shares; and (b) actual cost incurred by the holding company in acquiring the transferred shares.</p>	3	<p data-bbox="965 1444 1197 1489">If a holding company</p>

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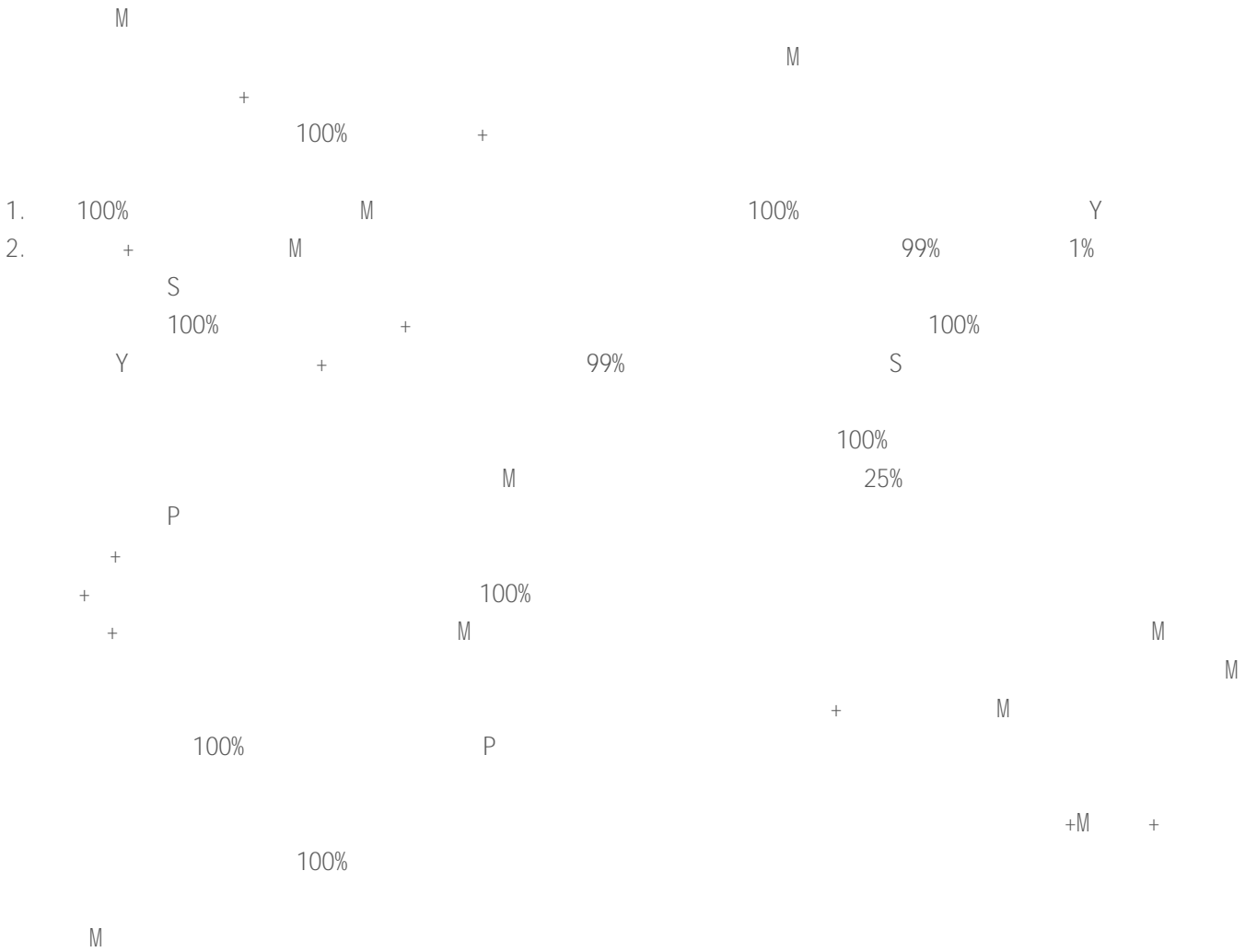
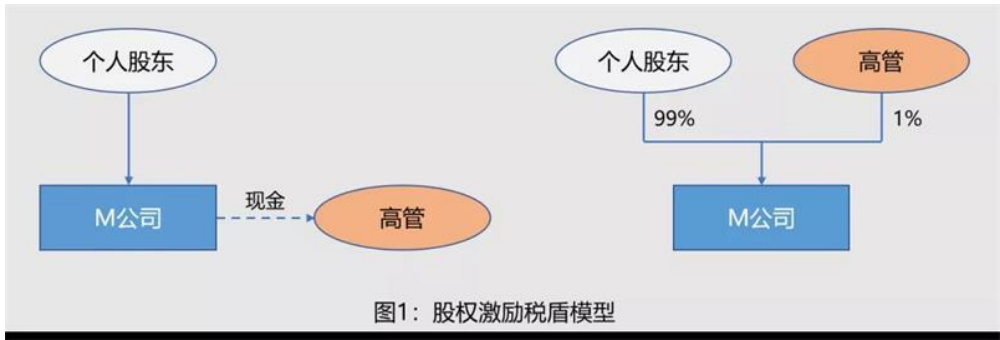
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(x x 单位)集中办理个人所得税综合所得年度汇算申报表

(参考表样)

一、填表须知

填写本表前，请仔细阅读以下内容：
1. 如选择由单位集中代办个人所得税综合所得年度汇算，请于2021年4月30日前将本表交至单位。
2. 如发现申报信息有误，请及时提醒单位或者自行办理更正申报。
3. 如无单位办理个人所得税综合所得年度汇算，则不用填写本表。

二、个人基本情况 (为确保不影响您的合法权益，请务必认真填写并确认本栏)

Form with fields for: 1. 姓名, 2. 公民身份号码(纳税人识别号), 3. 有效联系方式, 4. 电子邮箱, 5. 选择单位集中办理年度汇算的办税人, 6. 其他需要说明的事项.

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