《个人所得税经营所得纳税申报表（B表）》  
*Individual Income Tax Return for Income from Production and Business Operations (Form B)*

**个人所得税经营所得纳税申报表（B表）**  
**Individual Income Tax Return for Income from Production and Business Operations (Form B)**

税款所属期： 年 月 日 至 年 月 日  
Taxable period: From MM/DD/YY to MM/DD/YY

纳税人姓名：  
Taxpayer name:

|  |  |
| --- | --- |
| 纳税人识别号：□□□□□□□□□□□□□□□□□□ | 金额单位：人民币元（列至角分） |
| Taxpayer identification No.: □□□□□□□□□□□□□□□□□□ | Monetary Unit: CNY (accurate to the second decimal place) |

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| --- | --- | --- | --- | --- | --- | --- |
| **被投资单位信息** **Information of investees** | 名称 Name |  | 纳税人识别号 Taxpayer identification No.  （统一社会信用代码） (Unified social credit code) | |  | |
| **项目** **Item** | | | | | **行次** **Line No.** | **金额/比例** **Amount/proportion** |
| 一、收入总额 I. Total income | | | | | 1 |  |
| 其中：国债利息收入 Including interest income on national debts | | | | | 2 |  |
| 二、成本费用（3=4+5+6+7+8+9+10） II. Cost expense (3=4+5+6+7+8+9+10) | | | | | 3 |  |
| （一）营业成本 (1) Operating costs | | | | | 4 |  |
| （二）营业费用 (2) Operating expenses | | | | | 5 |  |
| （三）管理费用 (3) Management expenses | | | | | 6 |  |
| （四）财务费用 (4) Financial expenses | | | | | 7 |  |
| （五）税金 (5) Taxes | | | | | 8 |  |
| （六）损失 (6) Losses | | | | | 9 |  |
| （七）其他支出 (7) Other expenditures | | | | | 10 |  |
| 三、利润总额（11=1-2-3） III. Total profit (11=1−2−3) | | | | | 11 |  |
| 四、纳税调整增加额（12=13+27） IV. Adjustment for additional tax payment (12=13+27) | | | | | 12 |  |
| （一）超过规定标准的扣除项目金额（13=14+15+16+17+18+19+20+21+22+23+24+25+26） (1) Amount of deducted items exceeding the stipulated standard (13=14+15+16+17+18+19+20+21+22+23+24+25+26) | | | | | 13 |  |
| 1.职工福利费 1. Employee welfare | | | | | 14 |  |
| 2.职工教育经费 2. Employee education funds | | | | | 15 |  |
| 3.工会经费 3. Labor union expenditure | | | | | 16 |  |
| 4.利息支出 4. Interest expenses | | | | | 17 |  |
| 5.业务招待费 5. Business entertainment expenses | | | | | 18 |  |
| 6.广告费和业务宣传费 6. Advertising fee and business promotion fee | | | | | 19 |  |
| 7.教育和公益事业捐赠 7. Donations for education and public welfare | | | | | 20 |  |
| 8.住房公积金 8. Housing provident fund | | | | | 21 |  |
| 9.社会保险费 9. Social insurance premiums | | | | | 22 |  |
| 10.折旧费用 10. Depreciation expenses | | | | | 23 |  |
| 11.无形资产摊销 11. Amortization of intangible assets | | | | | 24 |  |
| 12.资产损失 12. Asset losses | | | | | 25 |  |
| 13.其他 13. Others | | | | | 26 |  |
| （二）不允许扣除的项目金额（27=28+29+30+31+32+33+34+35+36） (2) Amount not allowed to be deducted (27=28+29+30+31+32+33+34+35+36) | | | | | 27 |  |
| 1.个人所得税税款 1. Deduction of individual income tax | | | | | 28 |  |
| 2.税收滞纳金 2. Tax delay charges | | | | | 29 |  |
| 3.罚金、罚款和被没收财物的损失 3. Losses on penalties, fines, and confiscated properties | | | | | 30 |  |
| 4.不符合扣除规定的捐赠支出 4. Donation expenses not eligible for deduction regulations | | | | | 31 |  |
| 5.赞助支出 5. Sponsorship expenditures | | | | | 32 |  |
| 6.用于个人和家庭的支出 6. Expenditures for individuals and households | | | | | 33 |  |
| 7.与取得生产经营收入无关的其他支出 7. Other expenditures unrelated to production and operation income | | | | | 34 |  |
| 8.投资者工资薪金支出 8. Wage and salary expenditure of investors | | | | | 35 |  |
| 9.其他不允许扣除的支出 9. Other expenditures not allowed to be deducted | | | | | 36 |  |
| 五、纳税调整减少额 V. Adjustment to decrease taxable income | | | | | 37 |  |
| 六、纳税调整后所得（38=11+12-37） VI. Income after tax adjustment (38=11+12-37) | | | | | 38 |  |
| 七、弥补以前年度亏损 VII. Covering deficits of previous years | | | | | 39 |  |
| 八、合伙企业个人合伙人分配比例（%） VIII. Proportion of individual partners in partnership business (percent) | | | | | 40 |  |
| 九、允许扣除的个人费用及其他扣除（41=42+43+48+55） IX. Deductible personal expenses and other deductions (41=42+43+48+55) | | | | | 41 |  |
| （一）投资者减除费用 (1) Fees deducted for investors | | | | | 42 |  |
| （二）专项扣除（43=44+45+46+47） (2) Special deductions (43=44+45+46+47) | | | | | 43 |  |
| 1.基本养老保险费 1. Basic pension insurance | | | | | 44 |  |
| 2.基本医疗保险费 2. Basic medical insurance | | | | | 45 |  |
| 3.失业保险费 3. Unemployment insurance | | | | | 46 |  |
| 4.住房公积金 4. Housing provident fund | | | | | 47 |  |
| （三）专项附加扣除（48=49+50+51+52+53+54） (3) Additional special deductions (48=49+50+51+52+53+54) | | | | | 48 |  |
| 1.子女教育 1. Children's Education | | | | | 49 |  |
| 2.继续教育 2. Continuing education | | | | | 50 |  |
| 3.大病医疗 3. Critical illness insurance | | | | | 51 |  |
| 4.住房贷款利息 4. Interest on housing loans | | | | | 52 |  |
| 5.住房租金 5. House rent | | | | | 53 |  |
| 6.赡养老人 6. Support for the elderly | | | | | 54 |  |
| （四）依法确定的其他扣除（55=56+57+58+59） (4) Other deductions stipulated by law (55=56+57+58+59) | | | | | 55 |  |
| 1. 商业健康保险 1. Commercial health insurance | | | | | 56 |  |
| 2. 税延养老保险 2. Tax-deferred pension insurance | | | | | 57 |  |
| 3. | | | | | 58 |  |
| 4. | | | | | 59 |  |
| 十、投资抵扣 X. Investment deductions | | | | | 60 |  |
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| 十二、应纳税所得额（62=38-39-41-60-61）或[62=（38-39）×40-41-60-61] 12. Taxable income (62=38−39−41−60−61) or [62=(38−39)×40−41−60−61] | | | | | 62 |  |
| 十三、税率（%） XIII. Tax rate (percent) | | | | | 63 |  |
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| 十六、减免税额（附报《个人所得税减免税事项报告表》） XVI. Tax deductions and exemptions (attached with *Report Form for Individual Income Tax Reduction or Exemption*) | | | | | 66 |  |
| 十七、已缴税额 XVII. Tax paid | | | | | 67 |  |
| 十八、应补/退税额（68=65-66-67） XVIII. Overdue/refundable income tax (68=65−66−67) | | | | | 68 |  |
| 谨声明：本表是根据国家税收法律法规及相关规定填报的，是真实的、可靠的、完整的。　 I hereby declare that this form is completed as per the stipulations of Chinese laws and regulations related to taxation and that all the contents herein are true, reliable, and complete.  纳税人签字： 年 月 日 Taxpayer (signature and seal): MM/DD/YY | | | | | | |
| 经办人：　 Handled by:  经办人身份证件号码：　 Handler's ID No.:  代理机构签章：　 Delegated agency (signature and seal):  代理机构统一社会信用代码：　 Unified social credit code of the agency: | | | | 受理人： Accepted by:    受理税务机关（章）： Accepting tax authority (seal):  受理日期： 年 月 日 Accepted on: MM/DD/YY | | |

**国家税务总局监制**  
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