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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.
2	法国	A corporate tax deduction may be available for the French subsidiary provided that the restricted stock and RSUs meet certain conditions and are based on a "qualifying plan". The parent company must send an invoice mentioning the details of the costs and the subsidiary must attach to its corporate tax return, a specific form providing for the principles retained for the allocation of the costs.
	新加坡	If a holding company transfers treasury shares to employees of its subsidiary under an EFRS scheme and the subsidiary for those shares claim tax deduction based on the lower of the: (a) amount recharged by the holding company for the transferred shares; (b) and (b) actual cost incurred by the holding company in acquiring the transferred shares.

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一、填表须知

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 1. 如您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。后续，请您密切关注集中申报及退税情况（可下载个人所得税手机APP或者登录电子税务局网页端在线关注）；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。
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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）

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