

FAQs of Special Deduction for Rent for Housing

Q1: Who is eligible to claim the special deduction for rent for housing?

A1: Rent for housing in the R.O.C. paid by a taxpayer, his or her spouse, and lineal dependents and used as their own residence rather than for business or performing professional services, may be deducted from their consolidated income up to a limit of NT\$180,000 (not including government subsidy) per year per tax return. However, the taxpayer is not eligible for the special deduction for rent for housing under any of following conditions:

- I. The taxpayer, his or her spouse, and lineal dependents who own a house in the R.O.C. or have the right to use the house by setting up superficies.
- II. Under any of the following circumstances:
 - (i) The taxpayer's tax rate is equal to or greater than 20%.
 - (ii) A taxpayer opts to calculate the tax payable on the total amount of dividends and earnings from his or her gross income separately with the single tax rate of 28%.
 - (iii) The amount of basic income of the taxpayer is greater than the amount of deduction described in Article 13 of the Income Basic Tax Act. (NT\$7,500,000 for 2025)

Q2: What documents or certificates should be attached when claiming the special deduction for rent for housing?

A2:

- I. Photocopies of the lease contract.
- II. Photocopies of payment receipts (such as a receipt from the landlord, ATM receipts, or remittance paper).

III. The certificate of a family member stating that the taxpayer, his or her spouse, or lineal dependent(s) maintained the household registration at the address of the leased house during the taxable year.

Q3: Can the taxpayer who chooses standard deduction entitled to special deduction for rent for housing?

A3: The special deduction for rent for housing falls within the scope of the special deduction. Only those who meet the requirements to claim the special deduction for rent for housing can claim the special deduction regardless of whether the standard deduction or the itemized deduction is used.

Q4: Can an individual who has already applied for the government rent subsidy still claim the special deduction for rent for housing?

A4: Those who meet the requirements to claim the special deduction for rent for housing can claim the special deduction regardless of whether they have applied for rent subsidies. However, the amount of deduction claimed shall be after deducting the rent subsidy, with the limit of NT\$180,000 per year per income tax return.