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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	<p>A corporate tax deduction may be available for the French parent company provided that the restricted stock and RSUs meet certain conditions and are based on a "qualifying plan".</p> <p>The parent company must send an invoice mentioning the details of the restricted stock and RSUs to its corporate tax authorities in a specific form providing details of the costs retained for the holding company.</p>
3	新加坡	<p>If a holding company transfers treasury shares to employees of its subsidiary under an EBR scheme and recharges the cost of the shares to the subsidiary for the transfer, the holding company may claim tax deduction for the lower of the:</p> <p>(a) amount recharged to the subsidiary for the transferred shares; and</p> <p>(b) actual cost of the shares to the holding company in acquiring the shares.</p>

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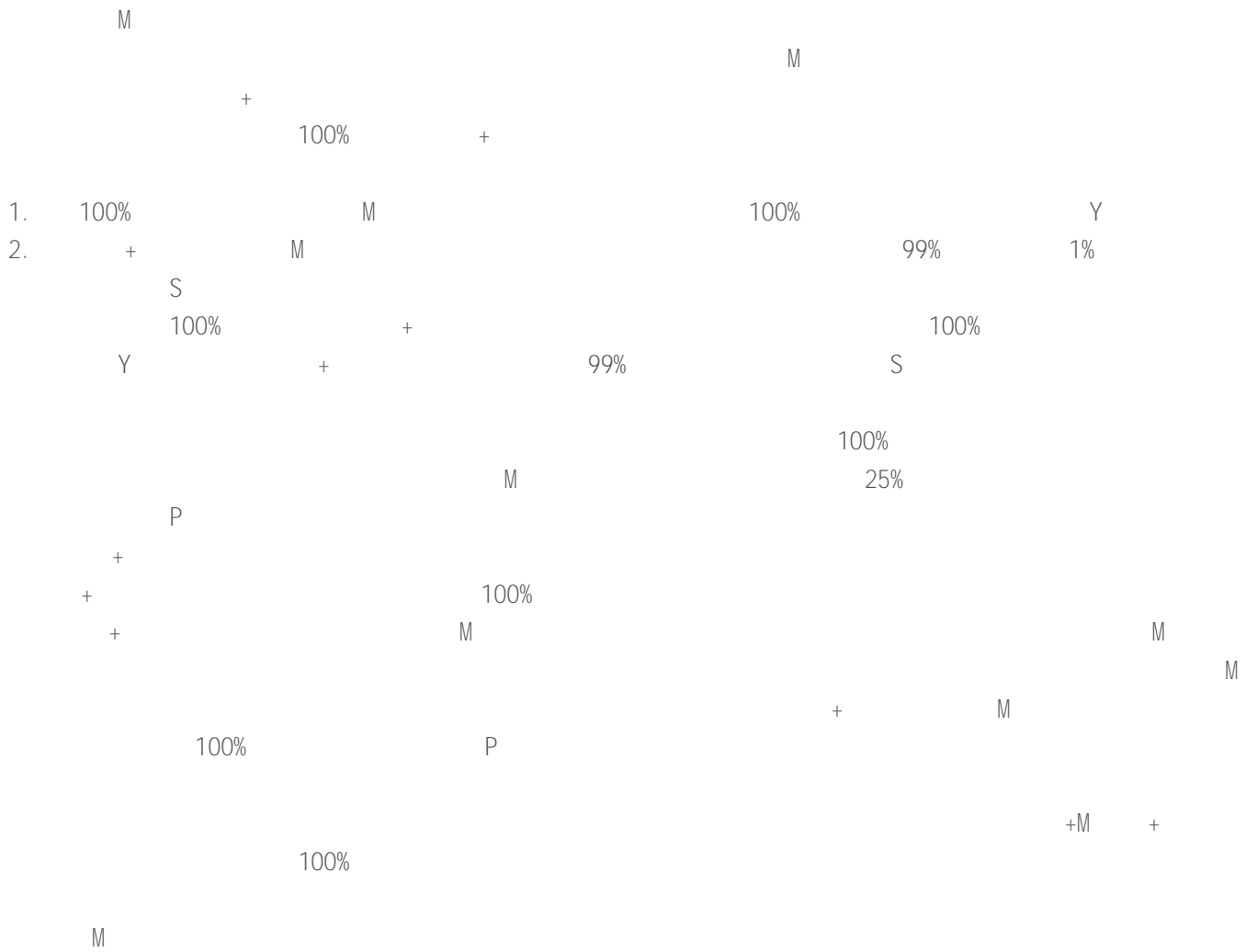
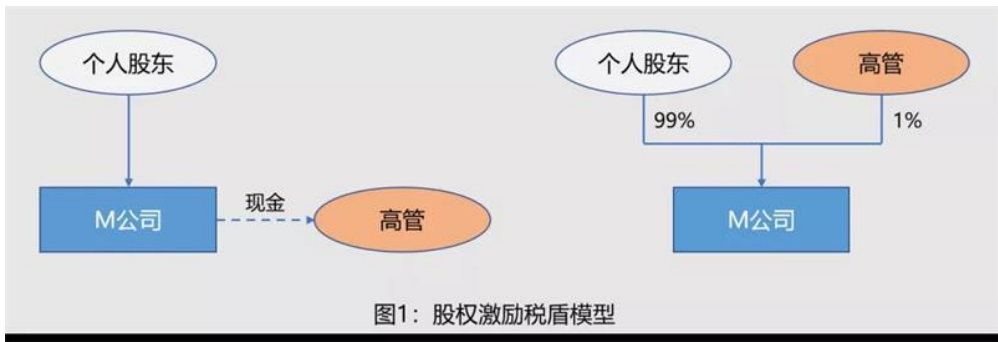
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(参考表样)

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，请您密切关注手机中汇算进度《催》提醒（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。  
2. 如您无须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. 身份证号码(自然人提供), 3. 有效联系电话, 4. 电子邮箱, 5. 选择年度汇算方式, 6. 选择申报方式, 7. 选择申报地点, 8. 选择申报时间, 9. 选择申报地点, 10. 是否需要年度汇算补税, 是否由单位代为一并缴纳?

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