

变更申报流程——以更正奖金计税方式为例

1、登录个人所得税 APP 后，点击下方的“办税”



2、点击“更正申报和作废申报”



3、点击上方“已完成”，然后点击“2021 年度综合所得年度汇算”



4、点击下方“更正”

The screenshot shows the '申报记录详情' (Declaration Record Details) page. At the top, there are tabs for '申报记录', '缴税记录', and '退税记录'. Below this, the '缴款详情' (Payment Details) section shows '应退税额' (Refundable amount) as 0.00元, '滞纳金' (Penalty) as 0.00元, '本次申报已缴税额' (Amount paid in this declaration) as 0.00元, and '本次申报已退税额' (Refundable amount in this declaration) as 0.00元. A green stamp with '已退税' (Refunded) is placed over the '应退税额' field. The '税款所属年度' (Tax year) is 2021, with '税款所属期起' (Start of tax period) as 2021-01 and '税款所属期止' (End of tax period) as 2021-12. The '汇算地主管税务机关' (Tax authority) is '国家税务总局徐州市税务局第三税务分局' (Third Tax Division of Xuzhou City Tax Authority), and the '任职受雇单位' (Employer) is '中国矿业大学' (China University of Geosciences). The '综合所得年度汇算申报明细' (Summary of Comprehensive Income Annual Declaration) shows '收入合计' (Total income) as 4.00元 and '费用合计' (Total expenses) as 0.00元. At the bottom, there are two buttons: '作废' (Void) and '更正' (Correct), with the '更正' button highlighted by a red box.

5、点击“更正年度自行申报”

This screenshot is identical to the previous one, showing the '申报记录详情' page. The '更正' button at the bottom is now highlighted by a red box and labeled '更正年度自行申报' (Correct annual self-declaration). Below the main content area, there is a '取消' (Cancel) button.

6、点击“下一步”

The screenshot shows the '标准申报' (Standard Declaration) page. At the top, there are three steps: '基本信息' (Basic Information), '收入和税前扣除' (Income and Deductions), and '税款计算' (Tax Calculation). The '基本信息' step is currently active. Below this, the '个人基础信息' (Personal Basic Information) section shows a masked ID number. A note states: '您的汇算地为您的任职单位所在地。查看汇算地说明' (Your declaration location is the location of your employer. View the declaration location notice). The '汇算地' (Declaration Location) section shows '任职受雇单位' (Employer) as '中国矿业大学' (China University of Geosciences) and '主管税务机关' (Tax Authority) as '国家税务总局徐州市税务局第三税务分局' (Third Tax Division of Xuzhou City Tax Authority). At the bottom, there is a blue button labeled '下一步' (Next Step), which is highlighted by a red box.

7、点击“工资薪金”右边的箭头



8、点击“奖金计税方式选择”



选择“单独计税”然后点击右上角“确定”➡️回到上一步页面点击左上角“返回”➡️再次进入“标准申报”页面。（绝大部分在职教师选择“单独计税”更优）确认预填的收入和扣除信息无误，可直接点击【下一步】



9、点击“下一步” → 查看应退税金额 → 点击“更正申报”

The first screenshot shows the 'Standard Declaration' (标准申报) process at the 'Income and Deductions' (收入和税前扣除) stage. It lists income types like wages, labor remuneration, and royalties, along with deductions. A red circle highlights the 'Next Step' (下一步) button at the bottom right.

The second screenshot shows the 'Tax Calculation' (税款计算) stage. It displays the tax payable (应纳税额) as 8.24, tax deducted (减免税额) as 0.00, and tax already paid (已缴税额) as 8.24. A red circle highlights the 'Correct Declaration' (更正申报) button at the bottom right.

10、**退税**：选择“更正申报”后，选择“下一步”，选择“申请退税”后，选择退税银行卡。选定银行卡后提交退税申请，可以看到退税申请进度。

The first screenshot is the 'Standard Declaration' (标准申报) screen, with the 'Correct Declaration' (更正申报) button circled in red.

The second screenshot is the 'Annual Summary of Comprehensive Income' (综合所得年度汇算) screen, showing a green checkmark and the 'Apply for Refund' (申请退税) button.

The third screenshot is the 'Apply for Refund' (申请退税) screen, showing a selected bank card (China Bank) and a 'Confirm' button.

The fourth screenshot is the 'Apply for Refund' (申请退税) progress screen, showing a timeline with 'Submit Application Successful' (提交申请成功) and 'Tax Refund in Progress' (退税审核中).