

关于上海交通大学教育发展基金会捐赠税收抵扣的说明

一、关于国内捐赠相关的税收法律条款

1、《中华人民共和国企业所得税法实施条例》已经 2007 年 11 月 28 日国务院第 197 次常务会议通过，自 2008 年 1 月 1 日起施行。

第五十一条：企业所得税法第九条所称公益性捐赠，是指企业通过公益性社会团体或者县级以上人民政府及其部门，用于《中华人民共和国公益事业捐赠法》规定的公益事业的捐赠。

第五十三条：企业发生的公益性捐赠支出，不超过年度利润总额 12% 的部分，准予扣除。年度利润总额，是指企业依照国家统一会计制度的规定计算的年度会计利润。

2、国务院关于修改《中华人民共和国个人所得税法实施条例》的决定（2008 年 3 月 1 日起施行）

第二十四条：税法第六条第二款所说的个人将其所得对教育事业和其他公益事业的捐赠，是指个人将其所得通过中国境内的社会团体、国家机关向教育和其他社会公益事业以及遭受严重自然灾害地区、贫困地区的捐赠。捐赠额未超过纳税义务人申报的应纳税所得额 30% 的部分，可以从其应纳税所得额中扣除。

二、关于捐赠上海交通大学的可享有的税收抵扣

1、关于上海交通大学教育发展基金会获得公益性单位捐赠税前扣除资格的情况介绍：2009 年 7 月 18 日，上海市财政局、上海市国家税务局、上海市地方税务局及上海市民政局联合下发通知，认定包括我校教育发展基金会在内的 45 家公益性社会团体获得捐赠税前扣除资格。（请见附件 1-1、1-2）

即国内企业向上海交通大学教育发展基金会捐赠，企业行为属于公益性捐赠支出，在年度利润总额 12% 以内的部分，准予在计算应纳

税所得额时扣除。如年计税所得为 4200 万元人民币，那么捐赠 500 万元后，所得税计税基准调整为 3700 万元。

2、上海交通大学美洲基金会在美国加州注册，具有美国联邦税务局 501(c)(3) 公益慈善机构免税资格，税号 76-0802983 (请见附件 2-1、2-2)。

上海交通大学教育发展基金会

二〇一一年三月三十日

附件 1-1: 关于上海师范大学教育发展基金会等单位公益性捐赠税前扣除资格认定问题的通知 (上海交通大学教育发展基金会)

附件 1-2: 公益性社会团体捐赠税前扣除资格的批复 (上海交通大学教育发展基金会)

附件 2-1: 501c3 Approval Letter (SJTUFA)

附件 2-2: CA Tax Exempt Approval Letter (SJTUFA)

附件 3: 公益事业捐赠统一票据

附件 4: 上海交通大学美洲基金会收据样本

附件 1-1: 关于上海师范大学教育发展基金会等单位公益性捐赠税前扣除资格认定问题的通知 (上海交通大学教育发展基金会)

关于上海师范大学教育发展基金会等单位公益性捐赠税前扣除资格认定问题的通知

沪国税所[2009]89 号

各区县财政局、税务局、各直属分局:

你们上报的关于上海师范大学教育发展基金会等申请公益性捐赠税前扣除资格认定的请示收悉。为支持社会公益事业发展,根据《财政部国家税务总局民政部关于公益性捐赠税前扣除有关问题的通知》(财税〔2008〕160 号)的规定,经审核确认,同意.....、上海交通大学教育发展基金会、.....等 45 家单位享有公益性捐赠税前扣除资格。接受公益性捐赠时,使用上海市财政局统一印制的《上海市公益性捐赠票据》。

上海市财政局

上海市国家税务局

上海市地方税务局

上海市民政局

二〇〇九年七月十八日

附件 1-2: 公益性社会团体捐赠税前扣除资格的批复 (上海交通大学教育发展基金会)

公益性社会团体捐赠税前扣除资格的批复

上海交通大学教育发展基金会：

你单位关于公益性社会团体捐赠税前扣除资格的应用已收悉。根据沪国税所[2009]89号文件有关规定，现将审批结果通知如下：同意你单位享有公益性捐赠税前扣除资格。接受公益性捐赠时，使用上海市财政局统一印制的《上海市公益性捐赠票据》。



主管税务机关(盖章)

2009年7月24日

附件 2-1: 501c3 Approval Letter (SJTUFA)

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: **JUN - 8 2008**

SHANGHAI JIAO TONG UNIVERSITY
FOUNDATION OF AMERICA (SJTUFA)
16625 SONORA ST
TUSTIN, CA 92782-1939

Employer Identification Number:
76-0802983
DLN:
17053073325038
Contact Person:
MS K WILMER ID# 52405
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
December 31
Public Charity Status:
170(b)(1)(A)(vi)
Form 990 Required:
Yes
Effective Date of Exemption:
March 11, 2008
Contribution Deductibility:
Yes
Advance Ruling Ending Date:
December 31, 2012
Addendum Applies:
No

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. During your advance ruling period, you will be treated as a public charity. Your advance ruling period begins with the effective date of your exemption and ends with advance ruling ending date shown in the heading of the letter.

Shortly before the end of your advance ruling period, we will send you Form 8734, Support Schedule for Advance Ruling Period. You will have 90 days after the end of your advance ruling period to return the completed form. We will then notify you, in writing, about your public charity status.

Please see enclosed Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, for some helpful information about your responsibilities as an exempt organization.

Letter 1045 (DO/CG)

附件 2-2: CA Tax Exempt Approval Letter (SJTUFA)



STATE OF CALIFORNIA
FRANCHISE TAX BOARD
PO BOX 1286
RANCHO CORDOVA CA 95741-1286

In reply refer to
755:G :SIK

August 25, 2008

SHANGHAI JIAO TONG UNIVERSITY FOUNDATION OF AMERICA (SJTUFA)
KATHERINE HE
16625 SONORA ST
TUSTIN CA 92782-1939

Purpose : CHARITABLE
Code Section : 23701d
Form of Organization : Corporation
Accounting Period Ending: December 31
Organization Number : 2804034

EXEMPT DETERMINATION LETTER

We determined you are exempt from California franchise or income tax under the California Revenue and Taxation Code section shown above.

The tax-exempt status is effective as of 09/13/2005.

To retain exempt status, organizations are required to be organized and operating for nonprofit purposes within the provisions of the above section. An inactive organization is not entitled to exemption.

This decision is based on information you submitted and assumes that your present operations continue unchanged or conform to those proposed in your application. Any change in operation, character, or purpose of the organization must be reported immediately to this office so that we may determine the effect on your exempt status. Any change of name or address must also be reported.

In the event of a change in relevant statutory, administrative, judicial case law, a change in federal interpretation of federal law in cases where our opinion is based upon such an interpretation, or a change in the material facts or circumstances relating to your application upon which this opinion is based, this opinion may no longer be applicable. It is your responsibility to be aware of these changes should they occur. This paragraph constitutes written advice, other than a chief counsel ruling, within the meaning of Revenue and Taxation Code Section 21012(a)(2).

For the organization's filing requirements, read enclosed Pub. 1068, Exempt

附件 3: 公益事业捐赠统一票据

沪财B000303



公益事业捐赠统一票据
 UNIFIED INVOICE OF DONATION FOR PUBLIC WELFARE

捐赠人: _____ 年 月 日 No **0000090601**
 Donor _____ Y M D

捐赠项目 For purpose	实物(外币)种类 Material objects(Currency)	数量 Amount	金额 Total amount											
			千	百	十	万	千	百	十	元	角	分		
样 张														
金额合计(小写) In Figures														
金额合计(大写) In Words														

接受单位(盖章): _____ 复核人: _____ 开票人: _____
 Receiver's Seal _____ Verified by _____ Handling Person _____

感谢您对公益事业的支持! Thank you for support of public welfare!

上海东能安全印刷有限公司印刷 2011.3.3000卡 0000000001-0000150000

第二联 收据

附件 4: 上海交通大学美洲基金会收据样本



SJTUFA Tax ID: 76-0802983
Receipt No.: 2010-029
Date: December 22, 2010

Heping Yin & Yin Kang
2411 Knollwood Ct.
Arlington, VA 76006

COPY

Dear Heping & Yin:


This letter is to gratefully acknowledge that SJTUFA received your cash donation of Thirteen Hundred Thirty Four dollars (\$1,334) on December 22, 2010.

We document that SJTUFA has provided no goods or services to you in exchange for your generous gift, which may be exempted for income tax to the extent allowable by the US law.

SJTUFA is a California registered 501(c)(3) nonprofit public benefit corporation with the mission to serve as a bridge between Shanghai Jiao Tong University (SJTU) and top academic/ industrial organizations in the US, and to raise funds for the advancement of SJTU in education and research. SJTUFA is governed by the board of directors chaired by the SJTU president Prof. Zhang Jie. For more information, please visit www.sjtufa.org.

Thank you for your continuous support to SJTUFA.

Sincerely,



Katherine He
SJTUFA President