个人所得税是对个人（自然人）取得的各项应税所得征收的一种税。

<table>
<thead>
<tr>
<th>税目</th>
<th>级数</th>
<th>应税所得额（含税前）</th>
<th>应税所得额（不含税前）</th>
<th>税率（%）</th>
<th>速算扣除数</th>
<th>计税公式</th>
<th>说明</th>
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<tbody>
<tr>
<td>工资、薪金所得</td>
<td>1</td>
<td>不超过1500元的</td>
<td>不超过1455元的</td>
<td>3</td>
<td>0</td>
<td>应纳税所得额 × 税率 - 速算扣除数</td>
<td>应纳税额按月计征，税款在次年3月31日前足额缴纳。</td>
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<td>2</td>
<td>超过1500元至4500元的部分</td>
<td>超过1455元至4150元的部分</td>
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<td>105</td>
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<td>3</td>
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<td>超过4150元至7755元的部分</td>
<td>20</td>
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<td>超过7755元至27255元的部分</td>
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<td>6</td>
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<td>超过41255元至66005元的部分</td>
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<td>7</td>
<td>超过80000元的部分</td>
<td>超过66005元的部分</td>
<td>45</td>
<td>13505</td>
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</tbody>
</table>

| 个人工商业的生产、经营所得，对企事业单位的承包、承租经营所得 | 1    | 不超过15000元的部分 | 不超过14225元的部分 | 5         | 0           | 应纳税所得额 × 税率 - 速算扣除数 | 应纳税额按月计征，税款在次年3月31日前足额缴纳。 |
|                | 2    | 超过15000元至30000元的部分 | 超过14225元至27750元的部分 | 10        | 750         |          |      |
|                | 3    | 超过30000元至60000元的部分 | 超过27750元至51750元的部分 | 20        | 3550        |          |      |
|                | 4    | 超过60000元至100000元的部分 | 超过51750元至79750元的部分 | 30        | 9750        |          |      |
|                | 5    | 超过100000元的部分 | 超过79750元的部分 | 35        | 14750       |          |      |

| 劳务报酬所得 | 1    | 不超过20000元的部分 | 不超过20000元的全部 | 20        | 0           | 应纳税所得额 × 税率 - 速算扣除数 | 应纳税额按次计征，税款在次月7日内足额缴纳。 |
|                | 2    | 超过20000元至50000元的部分 | 超过20000元至40000元的全部 | 20        | 2000        |          |      |
|                | 3    | 超过50000元的部分 | 超过40000元的全部 | 20        | 7000        |          |      |

注意事项：
本证明是根据您的扣缴单位所提供的数据形成的，部分数据由银行账户覆盖层可见。如果您对该证明中的信息存有疑问，请向您的扣缴单位核实。
本证明开具及数据范围：2011年度扣缴义务人使用国家税务总局个人所得税代扣代缴系统进行全员全额扣缴明细申报且纳入收入数据完整的纳税人。对扣缴义务人使用地税电子税务局进行扣缴明细申报的纳税人，自行申报纳税的纳税人，请到办税服务厅申请开具完税证明。
已实行个人所得税明细申报的纳税人，平时因各种原因临时需要完税证明的，可持本人身份证件到我局任意一个地税办税服务厅办理。
温馨提醒：如果您上一年度所得12万元以上，请于3月31日前依法办理纳税申报。个人自行申报系统登录网址：http://www.szds.gov.cn

共和國納税人，祖国感谢你
如果年所得达到12万元，请依法办理纳税申报。

深圳市地方税务局
Professional Digital Voice Recorder

User’s manual
Precaution

In order to avoid accidents, please read user's manual carefully before use.

1. Please take out battery if will not use the recorder for a long time.
2. Please keep the unit away from the high temperature, dampness and excessive dust.
3. Please avoid strong vibration or shocks when using the recorder.
4. Please do not take out the batteries during recording and playing, otherwise the crash problem or loss of information would be caused.
5. To replace batteries, be sure to take out battery after the recorder is switched off. Otherwise information may be lost. Please do not install the battery in wrong direction; otherwise the recorder would be damaged.
6. Please backup important recordings in the computer so as to avoid the loss of information which would be caused by misuse or anything goes wrong with the recorder.
7. We are not responsible for the recording failures
Precaution

which caused by misuse or broken unit.

8. Please do not disassemble or replace the inner parts yourself. Please backup important files on the computer before sending for repair. We are not responsible for the losses of information which caused by repair or other reasons.

9. We bear no responsibility for the user's recording without other's approval.

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**Function Overview**

1. One button recording, One button playing
2. Recording modes:
   LP: Long time recording (WAV)
   SP: High quality recording, Voice Activated Recording (WAV)
   HP: Ultra-high quality recording (WAV)
3. Record via built-in dual microphone.
4. Record telephone conversation and record via external microphone.
5. Automatic section-break.
6. A-B marker repeat.
7. Music player function
8. FM radio function (Optional)
9. Battery capacity indication
10. Play via Built-in speaker
11. Drive free USB flash disk function
12. Time setting function.

---

**Appearance And Buttons**
Operations

1. Turn on/off

Turn on: Open the battery case and install the battery in correct direction as per the mark "+" "-". The screen will lighten up in 3 seconds and mark "ON" shows on it. In the power-off condition, Long time press ▶ button, the screen is lighted up and "ON" shows on it, the recorder turns on.
In any standby condition, long time press ▶ button, the screen shows “OFF” and the recorder turns off. The recorder will automatically turn off if there is no further operation in 30 seconds or the battery power is not enough.

2. LP recording, SP recording, HP recording

Press “Menu” button to enter in main menu. Press ← or → buttons to select the recording modes, then press “●” button to start recording. Repress “●” button, the recording will stop and save. Press “M” button to return to main menu. SP recording mode is the defualted recording mode and worked as VAR recording mode. The sensitivity of VAR could be adjusted according to sound source (the maximum is 10, the minimum is 0, 0 is defualted), following is detailed operation:
When SP mode recording is proceeding, press ● button to stop recording. Then press ← or → to select the levels of VAR. Repress the ● to start a new recording after finishing adjustment. ● will twinkle when there’s no sound input. The recording pauses. It will automatically start recording when there’s sound input. Screen shows:
Operations
(The recording pauses) (The recording is proceeding)
Repress "○" button, recording stops and it is saved, the screen shows like below:

Automatic Section Break: When record for full 3 hours, the recorder will automatically save files and start a new file for recording.
Attention: Please select FAT32 system when formatting the recorder.
When the battery power is low, ■ will twinkle on the screen. If you fail to notice the indication of low battery during recording, the recorder will automatically save the present recording file and automatically turn off within 30 seconds. Please replace the battery in time.
When the LCD screen shows "ERR", it indicates the disk is full or the battery is low or it reached the maximum file numbers in the recording mode. If the disk is full, some files should be deleted to keep enough space for new recording files. If the battery is low, the recorder can only be used normally after replacing the battery. The recorder can save 99 pieces of recordings at each recording modes.
Attention: Please do not take out the battery during recording and playing. It may cause losses of information and the crash problem. Only after formatting in the computer the recorder can return to work normally. When formatting please select FAT32 system.

3. One button Recording and One button Playing
Press ○ button in any pause or stop condition could start recording, repress ○ button to stop recording and save file. Then press ▶ button to play present recording file.

4. Record Play Mode
Operations

Press </> buttons at the main menu interface until recorder comes to the screen like above. Press “M” button to confirm your selection. Repress “M” button to return to main menu. If there are recording files in the recorder, the recorder will automatically enter into recording play mode when powered on. Press ■ button in recording pause condition the recorder will automatically enter into record play mode and start to play present recording file.

Play/Pause: Press ■ button to start playing, repress ■ to pause.
Volume adjustment: Press”+” or “-“to adjust the volume.
Selection: Press < or > to select last file or next file.

Fast forward/backward: Long time press < or > while playing.
A-B marker repeat: Press ○ button in playing condition to confirm point “A”, then repress ○ to confirm point “B”. The recorder starts to repeat from A to B. Press ○ or “M” or ■ button to stop repeating.
Delete: When the playing stops, press < or > to select the files which should be deleted. Press “M” button for 3 seconds. It displays as follow. Repress “M” button to confirm deletion.

Remarks: After entering “Delete” condition, if there’s no further operation in 3 seconds, the recorder will automatically exit “Delete” condition.
Attention: Please backup the important files.
Operations

before deleting!

5. Music Mode

Press <</>> buttons at the main menu interface until recorder comes to the screen like above. Press “M” button to confirm your selection (As the picture below shows). Repress “M” button to return to main menu.

Play/Pause: press >> button to start playing, repress >> to pause.
Volume Adjustment: Press “+” or “-” to adjust the volume.
Select the file to play: Short time press << or

Operations

to select last file or next file.
Fast forward/backward: Long time press << or >> in playing.
A-B marker repeat: Press “ ● ” button in playing condition to confirm point “A”, then repress “ ● ” button to confirm point “B”. The recorder starts to repeat from A to B. The repeating will automatically stop after repeating thrice in this mode. Press “ ● ” or “M” button or >> to stop repeating.
Delete: The operations are the same as that in voice mode.

6. FM Radio (Optional)

Press “M” button in standby condition to enter into the main menu, press << or >> until the screen shows like picture above, then repress “M” button to confirm and enter in FM
Operations

Radio interface. Repress “M” button to return to main menu.

Scan channel: Short time press << or >> button for manual scan, long time press << or >> for automatic scan. Then short time press << or >> to stop automatic scan. When the channel is scanned, the recorder will stop scanning and play the channel automatically.

Volume adjustment: Press “+” or “-” to adjust the volume.

Record radio: When you are listening to the radio program, you can record the program which you like. Press ◎ button to record what you are listening, repress ◎ button to save it. The recording format: WAV.

Remarks: Please use earphone when listening FM radio. (The earphone works as aerial).

7. Time setting

Operations

Press << or >> in main menu interface to select the time setting mode (as the picture shows above), press “M” button to confirm your selection. Repress “M” button to return to main menu.

Time adjustment: Press << or >> to select the part you want to adjust, the part which is selected will twinkle continuously, press “+” or “-” to adjust the time. As the picture shows following:

After finishing the adjustment, the recorder will confirm it automatically. Press “M” button, the
Operations

recorder will return to main menu.

Check the recorded time: Please upload the recording files which need to be checked the recorded time to the computer. Right click the mouse and open “Properties”. You can check the time data of the recording file:
(1) The creation time is the time when recording started.
(2) The modified time is the time when recording stopped
(3) The access time is the time when the recording files uploaded to the computer.

Attention: If you take out the battery after you finishing time setting, the time will restore the factory defaults.

Remarks: Since there’s no clock function in the recorder, the time which is indicated would be a little different from daily time, please reset the time when you need this function.

---

8. Lock function

Push “HOLD” button until 🕒 shows on the screen (as the picture above shows), all the buttons would be locked, and accordingly the functions will be locked.

9. Record Telephone Conversation

Connection: Make the telephone line and phone connecting line (attached accessory) connected with the telephone adaptor. Then
Operations

Insert one end of the audio cable into the telephone adaptor, the other end to jack (as above picture shows).

Record: Detailed operations please refer to one button recording part.

10. Record via External Microphone
    Connection: Insert external microphone (optional accessory) into jack on the voice recorder.
    Record: Detailed operations please refer to one button recording part.

11. USB Flash Disk Function

Please connect one end of the USB cable with the recorder’s USB jack and the other end with the computer. Then the recorder enters into USB mode (like the picture above). After successful connection, the data can be transmitted between the recorder and computer. The recorder can support and computer. The recorder can support WINDOWS 2000/XP/Vista/7.

The recorder supports USB recharging. Press “M” button to exit the USB mode and enter into main menu or record playing standby condition, the recorder can work properly after that.

Attention: Please do not pull out the recorder during data transferring; otherwise it may cause the losses of information or crash problem. Then the recorder can only work normally after formatted in the computer (Please select FAT 32 system).
**Problems And Solutions**

1. The recorder can not turn on
   Please check if the HOLD button is on unlocked side or if the battery doesn’t have enough power.
2. No sound when playing files
   Please make sure the connection of earphone is OK. Please adjust the volume or check whether the files are damaged.
3. Unable to record
   This condition occurs due to some frequent operations or misuses which lead to confusion of inner program. Please format the recorder on the computer (Please select the FAT32 system). Please backup important files before formatting.
4. Crash problem
   Please format the recorder on the computer (Please select the FAT32 system). Please backup important files before formatting.

**Problems and solutions**

5. Can not connect with the computer
   Please check whether the recorder and PC were connected in right way. Please check whether the drive is installed properly.
6. FM Radio is not very clear
   Please adjust the position of earphone and recorder.
Technical Specifications

<table>
<thead>
<tr>
<th>Dimension: 102mm<em>28mm</em>14mm</th>
<th>Weight: 28g</th>
</tr>
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<tbody>
<tr>
<td>Power supply: One piece of AAA alkaline battery 1.5V</td>
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</tr>
<tr>
<td>Flash memory: 1GB-4GB</td>
<td></td>
</tr>
<tr>
<td>Record bit ratio: LP 32Kbps / SP 128 Kbps / HP 192 Kbps</td>
<td></td>
</tr>
<tr>
<td>Recording time</td>
<td></td>
</tr>
<tr>
<td>1GB: LP 70hours / SP 17hours / HP 11hours</td>
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</tr>
<tr>
<td>2GB: LP 140hours / SP 34hours / HP 23hours</td>
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<td>4GB: LP 280hours / SP 68hours / HP 47hours</td>
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<td>Support system: Windows2000/XP/Vista/7</td>
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<tr>
<td>Music format: MP3 WMA</td>
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<tr>
<td>Recording format: WAV</td>
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