



Tax Year B.E. 2562  
(2019)

Personal Income Tax Return

Half year Tax year B.E. 2562

for taxpayer with income under Section 40 (5) (6) (7) (8) of the Revenue Code

ภ.ง.ด.94

**Taxpayer**

\_\_\_\_\_

Taxpayer Identification No.

Date of Birth : \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_  
(DD/MM/YYYY) Taxpayer aged 65 year or older is required to attach income exemption attachment form

First Name \_\_\_\_\_  
(Please clearly specify title: Mr., Mrs., Miss, Others, Estate, Ordinary Partnership, Group of persons, or Community Enterprise)

Surname \_\_\_\_\_

Trade Name: \_\_\_\_\_

Address: Building \_\_\_\_\_ Room No. \_\_\_\_\_ Floor No. \_\_\_\_\_ Village \_\_\_\_\_

House No. \_\_\_\_\_ Moo \_\_\_\_\_ Lane/Soi \_\_\_\_\_ Junction \_\_\_\_\_

Road \_\_\_\_\_ Sub-District \_\_\_\_\_

District \_\_\_\_\_ Province \_\_\_\_\_

Postal Code \_\_\_\_\_

Website: \_\_\_\_\_  
(Please specify your business website address)

Regular Filing  Additional Filing

**Taxpayer Status**

- (1) Individual
  - Single  Married  Divorced/Widowed
- (2) Deceased during tax year
- (3) Undivided estate
- (4) Non-registered ordinary partnership
- (5) Group of persons
- (6) Community Enterprise under Community Enterprise Promotion Act B.E. 2548

**C Tax Computation**

1. Income after deduction of expenses  
(Total of the last item from **A** or Additional Form (if any))
2. Less allowances, etc. (from the last item of **B**)
3. Balance (1. - 2.)
4. Less donation supporting education / sports / others (twice the actual amount paid but not exceeding 10 percent of 3.)
5. Balance (3. - 4.)
6. Less other donation (not exceeding 10 percent of 5.)
7. Net income (5. - 6.)
8. Tax computed on income from 7.
9. Tax computed from assessable income  
(In case of being a taxpayer whose income is 120,000 baht or above, multiply the total amount of income under **A** 1. to **A** 4., and **A** 7, if not exempted, the capital gains from **A** 5. to **A** 6. (if any) by 0.005)
10. Tax payable (higher amount between 8. and 9., unless tax computed in 9. is less than 5,000 baht, then tax payable is the amount under 8.)
11. Tax payable from the form "Income Declaration in Temporary Development Area..."
12. Total tax payable
13. Less Exemption for first time home buyer.  
Property Value \_\_\_\_\_
14. Tax Payable (only if 12. is more than 13.)
15. Plus tax payable (under **A** 8. (if any))
16. Less withholding tax
17. Balance Tax Payable (14. + 15. - 16.)
18. Less tax paid from previous filing of ภ.ง.ด. 94  
(In the case of additional filing).
19. Tax Payable (17. - 18.)
20. Surcharge (if any)
21. Total Tax Payable (19. + 20.)

**Attention**

The Revenue Department provides electronic services related to ภ.ง.ด. 94 on the website www.rd.go.th as follows: 1. ภ.ง.ด. 94 submission and tax payment through the E-Filing system 2. ภ.ง.ด. 94 Print from the E-Filing system

**Spouse**

\_\_\_\_\_

Taxpayer Identification No.

Date of Birth : \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_  
(DD/MM/YYYY) Taxpayer aged 65 year or older is required to attach income exemption attachment form

First Name \_\_\_\_\_ Surname \_\_\_\_\_  
(Please clearly specify title: Mr., Mrs., Miss, or others)

Spouse filing status

- (1) Has income under Section 40 (5) - (8)
  - Jointly files ภ.ง.ด.94 with the taxpayer \*
  - Separately files ภ.ง.ด.94
- (2) Has income under Section 40 (1) - (4)
- (3) Has no income

\* In case of joint filing, fill in ภ.ง.ด.94 Attachment-joint filling

In case spouse has no income and is a foreigner, please specify

Passport No. \_\_\_\_\_

Nationality \_\_\_\_\_ Country \_\_\_\_\_

For Officer's Use Only

**Tax Payable**

Taxpayer \_\_\_\_\_ baht

**Statement of Certification**

I hereby certify that all items declared are true and have attached Income Exemption Entitlement form with supporting documents and Income Declaration in Temporary Development Area forms (if any). Total \_\_\_\_\_ copy/copies

Signature.....Taxpayer

Signature.....Representative

(.....)

as.....(relationship to taxpayer)

Address (of representative).....

Date..... (DD/MM/YYYY)

For further information, please contact  
RD Intelligence Center Tel. 1161

**A** Assessable Income Under Section 40 (5)-(8)

- Taxpayer Identification No. of Payer of Income

Income (Specify).....

is income of taxpayer  percent of spouse  percent

Less expense  percent  Actual

Balance (only if income is more than expense) **1**
- Taxpayer Identification No. of Payer of Income

Income (Specify).....

is income of taxpayer  percent of spouse  percent

Less expense  percent  Actual

Balance (only if income is more than expense) **2**
- Taxpayer Identification No. of Payer of Income

Income (Specify).....

is income of taxpayer  percent of spouse  percent

Less expense  percent  Actual

Balance (only if income is more than expense) **3**
- Taxpayer Identification No. of Payer of Income

Income (Specify).....

is income of taxpayer  percent of spouse  percent

Less expense  percent  Actual

Balance (only if income is more than expense) **4**
- Taxpayer Identification No. of Payer of Income

Income from sales of unit in Retirement Mutual Fund

Cost price

Gains

Exempted

Not Exempted

**5**
- Taxpayer Identification No. of Payer of Income

Income from sales of unit in Long-Term Equity Fund

Cost price

Gains

Exempted

Not Exempted

**6**
- Income from Gift (where opt to include the amount which was not exempted under Section 42(26) (27) and (28) with other income)

Income (Specify).....

Income (Specify).....

Income (Specify).....

**7**

Total **1** to **7** to be filled in **C 1**.

8. Income from Gift (where opt to pay taxes at a rate of 5 percent on the amount which was not exempted under Section 42(26) (27) and (28))

|                       | Income amount        | Tax amount           |
|-----------------------|----------------------|----------------------|
| Income (Specify)..... | <input type="text"/> | <input type="text"/> |
| Income (Specify)..... | <input type="text"/> | <input type="text"/> |
| Income (Specify)..... | <input type="text"/> | <input type="text"/> |

**8**

Total income under Section 40 (5) - (8) before deduction of exempted income and expenses of **taxpayer**

Total income under Section 40 (5) - (8) before deduction of exempted income and expenses of **spouse**

**Amount opted to pay tax without including with other income**  
 (To be used as a base in calculating the purchase of Retirement Mutual Fund unit or Long-Term Equity Fund unit)

**B** Allowance and Exemption after Deduction of Expense(s)

- Taxpayer (30,000 baht or 60,000 baht, as the case may be)
- Spouse (30,000 baht if filing jointly or has no income or has income under Section 40 (1) - (4) only)
- Child 15,000 baht/person for  person(s).  
 (Fill in Personal Identification No.)

Child (second child onwards born in or after 2018) 30,000 baht/person for  person(s)
- Parental care (Fill in Personal Identification No.)  
 (Father of taxpayer)

(Mother of taxpayer)

(Father of spouse who is filing jointly or has no income)

(Mother of spouse who is filing jointly or has no income)
- Disabled/Incompetent person support
- Health insurance premium for parents (Fill in Personal Identification No.)  
 (Father of taxpayer)

(Mother of taxpayer)

(Father of spouse who is filing jointly or has no income)

(Mother of spouse who is filing jointly or has no income)
- Life insurance premium paid

Health insurance premium paid

Annuity insurance premium paid
- Retirement Mutual Fund unit purchase
- National Savings Fund contribution
- Long-Term Equity Fund unit purchase
- Interest paid on loan for purchase, hire-purchase, or construction of residence
- First time home buyer expense (Ministerial Regulation No. 313 (B.E. 2559))  
 Property value
- Social Security Fund Contribution
- Political Parties Donation
- Purchase and installation of a Closed-Circuited Television (CCTV) (only for income under 40 (5)(6)(7) and (8) in the Temporary Development Area)
- Debit card processing fees (only for income under 40 (5)(6)(7) and (8))
- Subscription of shares or investment in the establishment or the increase of capital of enterprise carrying on target industry business
- Antenatal care and child delivery expense
- House repair expense (due to the disaster during 3<sup>rd</sup> January 2019 – 31<sup>st</sup> March 2019)
- Vehicle repair expense (due to the disaster during 3<sup>rd</sup> January 2019 – 31<sup>st</sup> March 2019)
- Domestic Tourism Expense (from 30<sup>th</sup> April 2019 - 30<sup>th</sup> June 2019)  
 Non-secondary province tourism

Secondary province tourism
- Education and sports equipment expense (from 1<sup>st</sup> May 2019 - 30<sup>th</sup> June 2019)
- Purchase of OTOP Goods (from 30<sup>th</sup> April 2019 - 30<sup>th</sup> June 2019)
- Purchase of Books and Electronic Books (e-Books) Expense
- First time home buyer expense (Ministerial Regulation No. 348 (B.E. 2562))  
 Property value
- Total (1. to 25.) to be filled in **C 2**.

Necessary and reasonable actual expense incurred for income under Section 40 (5) (6) (7) or (8) : In case of separate filing, taxpayer and spouse must divide their expense based on the same ratio used to divide their respective income