| ภ.ง.ด.90 Attachment - Joint Filing | | | | | | |
|---|-------------------------|------------|---|------------------------------------|--|--|
| Taxpayer Taxpayer Identifi Date of Birth Image: Communication of the second se | | Spous | Taxpa; Date of Birth | yer Identification No. | | |
| First Name | | Middle Nan | early specify title: Mr., Mrs., Miss, or Other. ne | | | |
| No. 1 Assessable Income Under Section 40 (1) (2) * | Taxpayer | - | Spouse | • Total (to be filled in ภ.ง.ด.90) | | |
| Payer of Income | | | | | | |
| | Taxpayer Identificatio | n No. | Taxpayer Identification No. | | | |
| 1. Section 40 (1) Salary, wage, pension, etc. | | | | | | |
| 2. Less (1) Provident fund contribution (only the part exceeding 10,000 Baht) | | | | | | |
| (2) Government Pension Fund contribution | | D-D ! | | | | |
| (3) Private teacher aid fund contribution | | | | | | |
| (4) Severance pay under Labor Law (if opt to include) | | | | | | |
| Total (1) to (4) (Attachment from (1) to (4)copy/copies | s) | | | | | |
| 3. Section 40 (2) Meeting allowances, comissions, et | rc. | | | | | |
| 4. Balance (1. – 2. + 3.) | | | | | | |
| 5. Less expense (50 percent but not exceeding 100,000 bal | ht) | | | | | |
| 6. Balance (4 5.) | | | | | | |
| No. 2 Assessable Income Under Section 40 (3) | Taxpayer | - | Spouse | • Total (to be filled in ה.ง.ด.90) | | |
| Payer of Income | | | | | | |
| | Taxpayer Identification | n No. | Taxpayer Identification No. | | | |
| 1. Annuities from wills, other juristic act, or co | urt order, etc. | | | | | |
| (1) (Specify)1► | | | | | | |
| (2) (Specify) 2 ► | | | | | | |
| (3) (Specify)3► | | | | | | |
| 2. Copyright | | | | | | |
| Goodwill, other rights | | | | | | |
| Less expense 50 percent (but not exceeding 100,000 baht) | | | | | | |
| Actual | | | | | | |
| Balance 4 | | | | | | |
| Total 1 to 4 | | | | | | |

Remark :

In case of deriving income paid as lump-sum payment by the employer due to the termination of employment, or being disabled person or disabled person who is a foreigner under 65 years old or taxpayer (including disabled person and disabled person who is a foreigner) 65 years of age or older, or deriving assessable income under Section 40 (7) (8) only from product manufacturing/sales of goods/services rendered in Temporary Development Area, fill in corresponding attachment prior to filling in this attachment.

| | (2) | | |
|--|---|--|---|
| No. 3 Assessable Income Under Section 40 (4) | • Taxpayer | • Spouse | • Total (to be filled in n.1.0.90) |
| Payer of Income | | | |
| | Taxpayer Identification No. | Taxpayer Identification No. | |
| 1. Interest, bill or debt instrument discount, whic | h | | |
| the taxpayer is the first holder | | | |
| (if opt not to pay tax at the rate of 15 percent) | | | |
| Share of profits from mutual fund under Secur | ities | | |
| and Exchange law | | | |
| (if opt not to pay tax at the rate of 10 percent) | | | |
| 3. Dividends from foreign companies | 3▶ | | |
| 4. Dividends from company or juristic partnership |) | | |
| incorporated under Thai law | | _ | |
| G openie to poy take to the take of the point of | | | |
| | 5► | | |
| | | | |
| (1) Income from sales of unit in Retirement | Mutual Fund | ╷ ┨╵╵┎╪╪┰╪╪┰╪╪╻╧╧ | ╷ ╵┍┰┋┋┰┋┇┰┋┇╻ |
| Cost price | | | |
| Gains | | | |
| | | | |
| Not Exempted | | | |
| (2) Income from sales of unit in Long-Term | Equity Fund | | |
| | | | |
| Cost price | | | |
| Gains | | | |
| Exempted Not Exempted | | | |
| (3) Income from sales of unit in Super Savi | ngs Fund (SSE)/ Super Savings | Fund (Extra) (SSEX) | |
| | ► | | |
| Cost price | | | |
| Gains | | | |
| Exempted | | | |
| Not Exempted | 9▶ | | |
| | | | |
| | | | |
| Total (1 to 9) | ► Taxpayer | Spouse | Total (to be filled in n.1.0.90) |
| Total (1 to 9) No. 4 Assessable Income Under Section 40 (5) | ► Taxpayer | Spouse Image: Image of the second | (to be filled in J.J.0.90) |
| Total (1 to 9) | ► Taxpayer Taxpayer Taxpayer Identification No. | Spouse Taxpayer Identification No. | Total (to be filled in $\mathfrak{N}.\mathfrak{4}.\mathfrak{9.90}$) |
| Total (1 to 9) No. 4 Assessable Income Under Section 40 (5) Payer of Income | | | (to be filled in <i>n.v.90</i>) |
| Total (1 to 9) No. 4 Assessable Income Under Section 40 (5) Payer of Income 1. Rental of properties | Taxpayer Identification No. | | Total (to be filled in ภ.ง.ด.90) |
| Total (1 to 9) No. 4 Assessable Income Under Section 40 (5) Payer of Income 1. Rental of properties (1) House, building, other structure, or floating h | Taxpayer Identification No. | | Тоtal (to be filled in л.ง.я.90) |
| Total (1 to 9) No. 4 Assessable Income Under Section 40 (5) Payer of Income 1. Rental of properties (1) House, building, other structure, or floating h | Taxpayer Identification No. | | Total (to be filled in л.ง.ด.90) |
| Total (1 to 9) No. 4 Assessable Income Under Section 40 (5) Payer of Income 1. Rental of properties (1) House, building, other structure, or floating h Less expense 30 percent Actua Balance 1 | nouse | | Тоtal (to be filled in л.з. 9.90) |
| Total (1 to 9) No. 4 Assessable Income Under Section 40 (5) Payer of Income 1. Rental of properties (1) House, building, other structure, or floating h Less expense 30 percent Actua Balance (2) Other (Specify) | Image: transmission of the second | | Total (to be filled in л.ง.ด.90) |
| Total (1 to 9) No. 4 Assessable Income Under Section 40 (5) Payer of Income 1. Rental of properties (1) House, building, other structure, or floating h Less expense 30 percent Balance 1 (2) Other (Specify) Less expense | Image: Constraint of the second se | | Total (to be filled in л.з. 9.90) |
| Total (1 to 9) No. 4 Assessable Income Under Section 40 (5) Payer of Income 1. Rental of properties (1) House, building, other structure, or floating h Less expense 30 percent Actua Balance (2) Other (Specify) Less expense Actua Balance (2) | Image: the second se | | Total (to be filled in n.s.e.90) |
| Total (1 to 9) No. 4 Assessable Income Under Section 40 (5) Payer of Income 1. Rental of properties (1) House, building, other structure, or floating h Less expense 30 percent Balance 1 (2) Other (Specify) | Image: the second se | | Total (to be filled in л.з. 9.90) |
| Total (1 to 9) No. 4 Assessable Income Under Section 40 (5) Payer of Income 1. Rental of properties (1) House, building, other structure, or floating h Less expense 30 percent Balance 1 (2) Other (Specify) percent Less expense percent (3) Other (Specify) Less expense | Image: state | | Total (to be filled in n.s.e.90) |
| Total (1 to 9) No. 4 Assessable Income Under Section 40 (5) Payer of Income 1. Rental of properties (1) House, building, other structure, or floating h Less expense 30 percent Balance 1 (2) Other (Specify) | Image: state | | Total (to be filled in л.з.я.я.90) |
| Total (1 to 9) No. 4 Assessable Income Under Section 40 (5) Payer of Income 1. Rental of properties (1) House, building, other structure, or floating h Less expense 30 percent Balance 1 (2) Other (Specify) percent Less expense | Image: state | | Total (to be filled in n.s.e.90) |
| Total (1 to 9) No. 4 Assessable Income Under Section 40 (5) Payer of Income Payer of Income 1. Rental of properties (1) House, building, other structure, or floating h Less expense 30 percent Balance 1 (2) Other (Specify) | Image: Constraint of the second s | | Total (to be filled in л.з. 9.90) |

| | 3 | | |
|--|-------------------------------------|----------------------------------|---------------------------------------|
| No. 5 Assessable Income Under Section 40 (6) | • Taxpayer | - Spouse | • Total (to be filled in ภ.ง.ด.90) |
| Payer of Income | | | |
| | Taxpayer Identification No. | Taxpayer Identification No. | |
| ncome from liberal profession; legal, arts of healing | g, | | |
| engineering, architecture, accounting, and fine arts | | | |
| Less expense 60 percent Actual | | | |
| Balance | | | |
| 2. Other (Specify) | | | |
| Less expense 30 percent Actual | | | |
| Balance (2) | | | |
| 3. Other (Specify) | | | |
| Less expense 30 percent Actual Balance 3 ► | | | |
| Total 1 to 3 | | | |
| No. 6 Assessable Income Under Section 40 (7) | • Taxpayer | - Spouse | (to be filled in n.1.0.90) |
| Payer of Income | | | |
| r wyor or meonie | Taxpayer Identification No. | Taxpayer Identification No. | |
| ncome from contracts of work where the contracto | | | |
| to provide essential material other than equipment | t | | |
| (Specify) | | | |
| Less expense 60 percent Actual | | | |
| Balance | | | |
| No. 7 Assessable Income Under Section 40 (8) | • Taxpayer | • Spouse | • Total (to be filled in ה.ง.ด.90) |
| | | | |
| Payer of Income | | | |
| | Taxpayer Identification No. | Taxpayer Identification No. | |
| L. Income from business, commerce, agriculture, in | | 1 0 | |
| Income from business, commerce, agriculture, in acquired in a commercial or profitable manner | | 1 0 | |
| Income from business, commerce, agriculture, in acquired in a commercial or profitable manner (1) (Specify) | | 1 0 | |
| Income from business, commerce, agriculture, in acquired in a commercial or profitable manner | | 1 0 | |
| Income from business, commerce, agriculture, in acquired in a commercial or profitable manner (1) (Specify) Less expense | | 1 0 | |
| Income from business, commerce, agriculture, in acquired in a commercial or profitable manner (1) (Specify) Less expense percent Actual Balance | | 1 0 | |
| Income from business, commerce, agriculture, in acquired in a commercial or profitable manner (1) (Specify) Less expense percent Actual Balance (2) (Specify) | | 1 0 | |
| Income from business, commerce, agriculture, in acquired in a commercial or profitable manner (1) (Specify) Less expense percent Actual Balance (2) (Specify) Less expense percent Actual Balance (2) (Specify) (3) (Specify) | | 1 0 | |
| Income from business, commerce, agriculture, in acquired in a commercial or profitable manner (1) (Specify) Less expense □ percent □ Actual Balance (2) (Specify) Less expense □ percent □ Actual Balance (3) (Specify) Less expense □ percent □ Actual Actual Balance | | 1 0 | |
| Income from business, commerce, agriculture, in acquired in a commercial or profitable manner (1) (Specify) Less expense percent Actual Balance (2) (Specify) Less expense percent Actual Balance (2) (Specify) Less expense percent Actual Balance (3) (Specify) Less expense percent Actual Balance (3) (Specify) Less expense percent Actual Balance (3) | | 1 0 | |
| Income from business, commerce, agriculture, in acquired in a commercial or profitable manner (1) (Specify) Less expense □ percent □ Actual Balance (2) (Specify) Less expense □ percent □ Actual Balance (3) (Specify) Less expense □ percent □ Actual Balance (3) (Specify) Less expense □ percent □ Actual Balance (4) (Specify) | | 1 0 | |
| Income from business, commerce, agriculture, in acquired in a commercial or profitable manner (1) (Specify) Less expense □ percent □ Actual Balance (2) (Specify) Less expense □ percent □ Actual Balance (2) (Specify) Less expense □ percent □ Actual Balance (3) (Specify) Less expense □ percent □ Actual Balance (3) (Specify) Less expense □ percent □ Actual Balance (4) (Specify) Less expense □ percent □ Actual | | 1 0 | |
| Income from business, commerce, agriculture, in acquired in a commercial or profitable manner (1) (Specify) Less expense □ percent □ Actual Balance (2) (Specify) Less expense □ percent □ Actual Balance (2) (Specify) Less expense □ percent □ Actual Balance (2) (Specify) Less expense □ percent □ Actual Balance (3) (Specify) Less expense □ percent □ Actual Balance (4) (Specify) Less expense □ percent □ Actual Balance (4) (Specify) Less expense □ percent □ Actual Balance | dustry, transport, or others includ | ding sales of immovable property | |
| Income from business, commerce, agriculture, in acquired in a commercial or profitable manner (1) (Specify) Less expense percent Actual Balance (2) (Specify) Less expense percent Actual Balance (3) (Specify) Less expense percent Actual Balance (4) (Specify) Less expense percent Actual Balance (4) (Specify) Less expense percent Actual Balance (4) Specify) Less expense percent Actual Balance (4) Note the Anne (4) Note th | dustry, transport, or others includ | ding sales of immovable property | |
| Income from business, commerce, agriculture, in acquired in a commercial or profitable manner (1) (Specify) Less expense □ percent □ Actual Balance (2) (Specify) Less expense □ percent □ Actual Balance (3) (Specify) Less expense □ percent □ Actual Balance (4) (Specify) Less expense □ percent □ Actual Balance (4) (Specify) Less expense □ percent □ Actual Balance (4) (Specify) Less expense □ percent □ Actual Balance (5) Share of profits from mutual fund under the Anri (only where taxpayer does not allow payer of in | dustry, transport, or others includ | ding sales of immovable property | |
| Income from business, commerce, agriculture, in acquired in a commercial or profitable manner (1) (Specify) | dustry, transport, or others includ | ding sales of immovable property | |
| Income from business, commerce, agriculture, in acquired in a commercial or profitable manner (1) (Specify) Less expense □ percent □ Actual Balance (2) (Specify) Less expense □ percent □ Actual Balance (3) (Specify) Less expense □ percent □ Actual Balance (4) (Specify) Less expense □ percent □ Actual Balance (4) (Specify) Less expense □ percent □ Actual Balance (4) (Specify) Less expense □ percent □ Actual Balance (5) Share of profits from mutual fund under the Anri (only where taxpayer does not allow payer of in | dustry, transport, or others includ | ding sales of immovable property | |
| Income from business, commerce, agriculture, in acquired in a commercial or profitable manner (1) (Specify) Less expense □ percent □ Actual Balance (2) (Specify) Less expense □ percent □ Actual Balance (3) (Specify) Less expense □ percent □ Actual Balance (3) (Specify) Less expense □ percent □ Actual Balance (4) (Specify) Less expense □ percent □ Actual Balance (4) (Specify) Less expense □ percent □ Actual Balance (4) (Specify) Less expense □ percent □ Actual Balance (4) (Specify) Less expense □ percent □ Actual Balance (5) Income from sales of immovable properties (only v | dustry, transport, or others includ | ding sales of immovable property | |
| Income from business, commerce, agriculture, in acquired in a commercial or profitable manner (1) (Specify) | dustry, transport, or others includ | ding sales of immovable property | |
| Income from business, commerce, agriculture, in acquired in a commercial or profitable manner (1) (Specify) Less expense □ percent □ Actual Balance (2) (Specify) Less expense □ percent □ Actual Balance (3) (Specify) Less expense □ percent □ Actual Balance (3) (Specify) Less expense □ percent □ Actual Balance (4) (Specify) Less expense □ percent □ Actual Balance (4) (Specify) Less expense □ percent □ Actual Balance (4) (Specify) Less expense □ percent □ Actual Balance (4) (Specify) Less expense □ percent □ Actual Balance (5) ► Income from sales of immovable properties (only v (1) Inheritance or gift Less expense 50 percent | dustry, transport, or others includ | ding sales of immovable property | |
| Income from business, commerce, agriculture, in acquired in a commercial or profitable manner (1) (Specify) Less expense □ percent □ Actual Balance (2) (Specify) Less expense □ percent □ Actual Balance (3) (Specify) Less expense □ percent □ Actual Balance (3) (Specify) Less expense □ percent □ Actual Balance (4) (Specify) Less expense □ percent □ Actual Balance (4) (Specify) Less expense □ percent □ Actual Balance (4) (Specify) Less expense □ percent □ Actual Balance (4) (Specify) Less expense □ percent □ Actual Balance (5) ► Share of profits from mutual fund under the Annr (only where taxpayer does not allow payer of in or request for refund or tax credit) Income from sales of immovable properties (only v (1) Inheritance or gift Less expense 50 percent Balance | dustry, transport, or others includ | ding sales of immovable property | |
| Income from business, commerce, agriculture, in acquired in a commercial or profitable manner (Specify) | dustry, transport, or others includ | ding sales of immovable property | |

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| 4. Income from Gift (where opt to include the amount which was not exempted under Section 42 (26) (27) (28) with other income) | |
| (1) Income from a transfer of ownership/possessory right in | |
| immovable property under Section 42 (26) | |
| (2) Income from a moral sponsorship/from gift | |
| from an ascendant under Section 42 (27) | |
| (3) Income from a moral sponsorship /from gift received in a ceremony or on occasions in accordance | |
| with custom and tradition under Section 42 (28) | |
| Total 8 > | |
| Total 1 to 8 | |
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| NO. 8 | ncome from sales of immova | able properties acquired in | a non-com | mercial and non-prolitable | manner and opt to pay tax | separate from other income | |
|---------|---|-----------------------------|-----------------|----------------------------|---------------------------|----------------------------|--|
| Taxpa | ayer | | | | | | |
| No. | 1 Income from sales | 2 Necessary and | No. of years of | 3 Tax payable | 4 Withholding tax | 3 - 4 | |
| | of immovable properties | reasonable expense | holding | | | Payable/Overpaid | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| (Att | ached evidence copy/ | /copies) Total 🗌 Tax pay | /able 🗌 T | ax overpaid | Þ | | |
| Spor | use | | | | | | |
| No. | 1 Income from sales | 2 Necessary and | No. of years of | 3 Tax payable | 4 Withholding tax | 3 - 4 | |
| | of immovable properties | reasonable expense | holding | | | Payable/Overpaid | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| (Att | (Attached evidence copy/copies) Total 🗌 Tax payable 🗌 Tax overpaid | | | | | | |
| Total (| Total (Taxpayer + Spouse) Tax payable Tax overpaid to be filled in n.1.0.90 No. 8 | | | | | | |

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 (If space is insufficient, please provide separate sheet using this format)

| For income under Section 40 (3) | - | Taxpayer | • | Spouse | - | to be filled in ภ.ง.ด.90) |
|---|-------|----------|---------------------|--------|----------------|-------------------------------------|
| Cost of service provision Salaries/wages Other expense(s) | Total | | | | | |
| For income under Section 40 (5) | • | Taxpayer | - | Spouse | - | Total (to be filled in ภ.ง.ด.90) |
| Cost of service provision Salaries/wages Other expense(s) | Total | | | | | |
| For income under Section 40 (6) | - | Taxpayer | • | Spouse | - | Total (to be filled in n.1.0.90) |
| Cost of service provision Salaries/wages Other expense(s) | Total | | | | | |

| - | 5 | | _ |
|--|--|------------------|--|
| For income under Section 40 (7) | • Taxpayer • | Spouse | • Total (to be filled in ภ.ง.ด.90) |
| Cost of service provision Salaries/wages Other expense(s) Total | | | |
| For income under Section 40 (8) | • Taxpayer • | Spouse | • Total (to be filled in ภ.ง.ด.90) |
| A. Cost of goods sold/services 1. Stock at the beginning of the year 2. Plus purchase of goods during the year Total 3. Less stock on the last day of the year Balance B. Expense(s) | | | |
| 1. Salaries/wages | | | |
| 2 | | | |
| Total (A. + B.) | | | |
| No.9 Income from Gift (where opt to pay ta Taxpayer 1. Income from a transfer of ownership/possessory righ 2. Income from a moral sponsorship/from gift fi 3. Income from a moral sponsorship /from gift in accordance with custom and tradition un | nt in immovable property under Section 42 (26) rom an ascendant under Section 42 (27) received in a ceremony or on occasions | Amount of income | |
| Income from a transfer of ownership/possessory righ Income from a moral sponsorship/from gift fi Income from a moral sponsorship /from gift in accordance with custom and tradition un Total income and taxes which taxpayer and spous | rom an ascendant under Section 42 (27) received in a ceremony or on occasions der Section 42 (28) Total | | Amount of tax Image: Amount of tax |
| No.10 Amount of income opted to pay tax without including with other income | Taxpayer | Spouse | Total (to be filled in ภ.ง.๑.๑०) |
| (To be used as a base in calculating the purchase of Retirement Mutual Fund unit or Super Savings Fund unit or Pension Insurance Premium) | | | |
| No. 11 Less exemption for first time home buyer Less exemption for first time home buyer Property value (To be filled in ภ.ง.ด.90 No. 11 13.) | | | |
| Allowance(s) and Exemption(s) after Deduction of Expense(s)1. Taxpayer2. Spouse (60,000 baht) | Taxpayer | Spouse | Total (to be filled in n.4.0.90) |
| 3. Child 30,000 baht/person for person(s) (fill in Personal Identification No.) | | | |

| | $\overline{(6)}$ | | |
|--|-------------------------------------|----------------------------------|---------------------------------------|
| Allowance(s) and Exemption(s) after Deduction of Expense(s) | - Taxpayer | - Spouse | • Total (to be filled in ה.ง.ด.90) |
| 4. Parental care Father of taxpayer (fill in Personal Identification No.) | | | |
| Mother of taxpayer (fill in Personal Identification No.) | | ' | |
| Father of spouse (fill in Personal Identification No.) | | | |
| Mother of spouse (fill in Personal Identification No.) | | | |
| 5. Disabled/Incompetent person support | | | |
| (amount as specified in ล.ย .04) | | | |
| 6. Health insurance premium for parents of taxpayer and | | | |
| 7. Life insurance premium paid | | | |
| Health insurance premium paid | | | |
| Annuity insurance premium paid | | | |
| Provident fund contribution (not exceeding 10,000 baht) | | | |
| 9. National Savings Fund contribution | | | |
| Retirement Mutual Fund unit purchase | | | |
| 11. Super Savings Fund (SSF) unit purchase | | | |
| 12. Interest paid on loan for purchase, hire-purchase, <i>or construction of reside</i> | ence | | |
| 13. Social Security Fund contribution | | | |
| 14. Purchase and installation of a Closed-Ci | rcuited Television (CCTV) expens | se (only for income under 40 (| 5) (6) (7) and (8) |
| in the special development zone) | | | |
| 15. Debit card processing Fees (only for inc | come | | |
| under 40 (5) (6) (7) and (8)) | | | |
| 16. Antenatal Care and Delivery Expense | | | |
| 17. Political parties donations | | | |
| 18. Amout invested in shares or contribution a | as partner to establish or increase | capital of a company or juristic | partnership registered |
| as social enterprise | | | |
| 19. Total (1. <i>to</i> 18.) to be included in No. 1 of ภ.ง.ด.90 | 1 2. | | |
| (Evidence attached 4. to 18. Total | copy/copies) | | |
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