

Taxpayer

Taxpayer Identification No.

Date of Birth / /
(DD/MM/YYYY)

Spouse

Taxpayer Identification No.

Date of Birth / /
(DD/MM/YYYY)

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

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

| No. 1 | Assessable Income Under Section 40 (1) (2) | Taxpayer | Spouse | Total (to be filled in ถ.จ.ถ.90) |
|-------|--|-----------------------------|-----------------------------|-------------------------------------|
| | Payer of Income | <input type="text"/> | <input type="text"/> | |
| | | Taxpayer Identification No. | Taxpayer Identification No. | |
| 1. | Section 40 (1) Salary, wage, pension, etc. | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 2. | Less (1) Provident fund contribution <i>(only the part exceeding 10,000 Baht)</i> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| | (2) Government Pension Fund contribution | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| | (3) Private teacher aid fund contribution | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| | (4) Severance pay under Labor Law <i>(if opt to include)</i> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| | Total (1) to (4) (Attachment from (1) to (4)copy/copies) | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 3. | Section 40 (2) Meeting allowances, comissions, etc. | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 4. | Balance (1. - 2. + 3.) | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 5. | Less expense (50 percent but not exceeding 100,000 baht) | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 6. | Balance (4. - 5.) | <input type="text"/> | <input type="text"/> | <input type="text"/> |

| No. 2 | Assessable Income Under Section 40 (3) | Taxpayer | Spouse | Total (to be filled in ถ.จ.ถ.90) |
|-------|---|-----------------------------|-----------------------------|-------------------------------------|
| | Payer of Income | <input type="text"/> | <input type="text"/> | |
| | | Taxpayer Identification No. | Taxpayer Identification No. | |
| 1. | Annuities from wills, other juristic act, or court order, etc. | | | |
| | (1) (Specify)..... ① ▶ | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| | (2) (Specify)..... ② ▶ | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| | (3) (Specify)..... ③ ▶ | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 2. | <input type="checkbox"/> Copyright | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| | <input type="checkbox"/> Goodwill, other rights | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| | Less expense <input type="checkbox"/> 50 percent (but not exceeding 100,000 baht) | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| | <input type="checkbox"/> Actual | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| | Balance ④ ▶ | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| | Total ① to ④ | <input type="text"/> | <input type="text"/> | <input type="text"/> |

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.

| No. 3 Assessable Income Under Section 40 (4) | Taxpayer | Spouse | Total (to be filled in ภ.ง.ด.90) |
|---|-----------------------------|-----------------------------|-------------------------------------|
| Payer of Income | Taxpayer Identification No. | Taxpayer Identification No. | |
| 1. Interest, bill or debt instrument discount, which the taxpayer is the first holder <i>(if opt not to pay tax at the rate of 15 percent)</i> | 1 ▶ | | |
| 2. Share of profits from mutual fund under Securities and Exchange law (from 20th August 2019) <i>(if opt not to pay tax at the rate of 10 percent)</i> | 2 ▶ | | |
| 3. Share of profits from mutual fund under the Announcement of the National Executive Council (before 20th August 2019) <i>(if opt not to pay tax at the rate of 10 percent)</i> | 3 ▶ | | |
| 4. Dividends from foreign companies | 4 ▶ | | |
| 5. Dividends from company or juristic partnership incorporated under Thai law <i>(if opt not to pay tax at the rate of 10 percent)</i> | 5 ▶ | | |
| 6. Dividend tax credit from item 5. | 6 ▶ | | |
| 7. Others (Specify)..... | 7 ▶ | | |
| (1) Income from sales of unit in Retirement Mutual Fund <i>(from 20th August 2019)</i> | ▶ | | |
| Cost price | ▶ | | |
| Gains | ▶ | | |
| <input type="checkbox"/> Exempted | ▶ | | |
| <input type="checkbox"/> Not Exempted | 8 ▶ | | |
| (2) Income from sales of unit in Long-Term Equity Fund <i>(from 20th August 2019)</i> | ▶ | | |
| Cost price | ▶ | | |
| Gains | ▶ | | |
| <input type="checkbox"/> Exempted | ▶ | | |
| <input type="checkbox"/> Not Exempted | 9 ▶ | | |
| Total (1 to 9) | ▶ | | |

| No. 4 Assessable Income Under Section 40 (5) | Taxpayer | Spouse | Total (to be filled in ภ.ง.ด.90) |
|---|-----------------------------|-----------------------------|-------------------------------------|
| Payer of Income | Taxpayer Identification No. | Taxpayer Identification No. | |
| 1. Rental of properties | | | |
| (1) House, building, other structure, or floating house Less expense <input type="checkbox"/> 30 percent <input type="checkbox"/> Actual | 1 ▶ | | |
| Balance | ▶ | | |
| (2) Other (Specify)..... Less expense <input type="checkbox"/> percent <input type="checkbox"/> Actual | 2 ▶ | | |
| Balance | ▶ | | |
| (3) Other (Specify)..... Less expense <input type="checkbox"/> percent <input type="checkbox"/> Actual | 3 ▶ | | |
| Balance | ▶ | | |
| 2. Breach of hire-purchase, or installment sales contract. | | | |
| Less expense 20 percent | ▶ | | |
| Balance | 4 ▶ | | |
| Total (1 to 4) | ▶ | | |

No. 5 Assessable Income Under Section 40 (6)

Taxpayer

Spouse

Total
(to be filled in ၂.၃.၈.၉၀)

Payer of Income

Taxpayer Identification No.

Taxpayer Identification No.

Income from liberal profession; legal, arts of healing, engineering, architecture, accounting, and fine arts

1. Arts of healing

Less expense 60 percent Actual

Balance **1** ▶

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

Total
(to be filled in ၂.၃.၈.၉၀)

Payer of Income

Taxpayer Identification No.

Taxpayer Identification No.

Income from contracts of work where the contractor has to provide essential material other than equipment

(Specify).....

Less expense 60 percent Actual

Balance

No. 7 Assessable Income Under Section 40 (8)

Taxpayer

Spouse

Total
(to be filled in ၂.၃.၈.၉၀)

Payer of Income

Taxpayer Identification No.

Taxpayer Identification No.

1. Income from business, commerce, agriculture, industry, transport, or others including sales of immovable property acquired in a commercial or profitable manner

(1) (Specify).....

Less expense percent Actual

Balance **1** ▶

(2) (Specify).....

Less expense percent Actual

Balance **2** ▶

(3) (Specify).....

Less expense percent Actual

Balance **3** ▶

(4) (Specify).....

Less expense percent Actual

Balance **4** ▶

2. Share of profits from mutual fund under Securities and Exchange law (before 20th August 2019)

(where taxpayer does not allow payer of income to withhold 10 percent tax or want to request for refund or tax credit) **5** ▶

3. Share of profits from mutual fund under the Announcement of the National Executive Council

(from 20th August 2019) (only where taxpayer does not allow payer of income to withhold tax 10 percent or request for refund or tax credit) **6** ▶

4. Income from sales of immovable properties (only where opt to include with other income)

(1) Inheritance or gift

Less expense 50 percent

Balance **7** ▶

(2) Acquired not in a commercial or profitable manner

Less expense percent Actual

Number of years of holding year(s)

Balance **8** ▶

5. Income from sales of unit in Retirement Mutual Fund (before 20th August 2019)
 Cost price
 Gains
 Exempted
 Not exempted

6. Income from sales of unit in Long-Term Equity Fund (before 20th August 2019)
 Cost price
 Gains
 Exempted
 Not exempted

7. 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

Total 1 to 11

No. 8 Income from sales of immovable properties acquired in a non-commercial and non-profitable manner and opt to pay tax separate from other income

| Taxpayer | | | | | | |
|--|---|------------------------------------|-------------------------|---------------|-------------------|------------------------|
| No. | 1 Income from sales of immovable properties | 2 Necessary and reasonable expense | No. of years of holding | 3 Tax payable | 4 Withholding tax | 3 - 4 Payable/Overpaid |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| (Attached evidence copy/copies) Total <input type="checkbox"/> Tax payable <input type="checkbox"/> Tax overpaid | | | | | | |

| Spouse | | | | | | |
|--|---|------------------------------------|-------------------------|---------------|-------------------|------------------------|
| No. | 1 Income from sales of immovable properties | 2 Necessary and reasonable expense | No. of years of holding | 3 Tax payable | 4 Withholding tax | 3 - 4 Payable/Overpaid |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| (Attached evidence copy/copies) Total <input type="checkbox"/> Tax payable <input type="checkbox"/> Tax overpaid | | | | | | |

Total (Taxpayer + Spouse) Tax payable Tax overpaid to be filled in ၈.၂.၈. ၉၀ 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 | Total (to be filled in ၈.၂.၈.၉၀) |
|---------------------------------|----------|--------|-------------------------------------|
| 1. Cost of service provision | | | |
| 2. Salaries/wages | | | |
| 3. Other expense(s) | | | |
| Total | | | |

| For income under Section 40 (5) | Taxpayer | Spouse | Total (to be filled in ၈.၂.၈.၉၀) |
|---------------------------------|----------|--------|-------------------------------------|
| 1. Cost of service provision | | | |
| 2. Salaries/wages | | | |
| 3. Other expense(s) | | | |
| Total | | | |

| For income under Section 40 (6) | Taxpayer | Spouse | Total (to be filled in ၈.၂.၈.၉၀) |
|---------------------------------|----------|--------|-------------------------------------|
| 1. Cost of service provision | | | |
| 2. Salaries/wages | | | |
| 3. Other expense(s) | | | |
| Total | | | |

For income under Section 40 (7)

1. Cost of service provision
2. Salaries/wages
3. Other expense(s)

| | Taxpayer | Spouse | Total (to be filled in ๓.๓.๑.๙๐) |
|--------------|----------------------|----------------------|-------------------------------------|
| | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| Total | <input type="text"/> | <input type="text"/> | <input type="text"/> |

For income under Section 40 (8)

- 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

| | Taxpayer | Spouse | Total (to be filled in ๓.๓.๑.๙๐) |
|--|----------------------|----------------------|-------------------------------------|
| | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| | <input type="text"/> | <input type="text"/> | <input type="text"/> |

- B. Expense(s)
1. Salaries/wages.....
 2.
 3.
- Total**
- Total (A. + B.)**

| | Taxpayer | Spouse | Total (to be filled in ๓.๓.๑.๙๐) |
|--|----------------------|----------------------|-------------------------------------|
| | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| | <input type="text"/> | <input type="text"/> | <input type="text"/> |

No.9 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) (28))

Taxpayer

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**

| Amount of income | Amount of tax |
|----------------------|----------------------|
| <input type="text"/> | <input type="text"/> |
| <input type="text"/> | <input type="text"/> |
| <input type="text"/> | <input type="text"/> |
| <input type="text"/> | <input type="text"/> |
| <input type="text"/> | <input type="text"/> |

Spouse

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**

| Amount of income | Amount of tax |
|----------------------|----------------------|
| <input type="text"/> | <input type="text"/> |
| <input type="text"/> | <input type="text"/> |
| <input type="text"/> | <input type="text"/> |
| <input type="text"/> | <input type="text"/> |
| <input type="text"/> | <input type="text"/> |
| <input type="text"/> | <input type="text"/> |

Total income and taxes which taxpayer and spouse shall pay to be filled in ๓.๓.๑.๙๐ **No. 9**

No.10 Amount of income 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 or Pension Insurance Premium)

| Taxpayer | Spouse | Total (to be filled in ๓.๓.๑.๙๐) |
|----------------------|----------------------|-------------------------------------|
| <input type="text"/> | <input type="text"/> | <input type="text"/> |
| <input type="text"/> | <input type="text"/> | <input type="text"/> |

No.11 Less exemption for first time home buyer

Less exemption for first time home buyer
Property value

(To be filled in ๓.๓.๑.๙๐ **No. 11 13.**)

| Taxpayer | Spouse | Total (to be filled in ๓.๓.๑.๙๐) |
|----------------------|----------------------|-------------------------------------|
| <input type="text"/> | <input type="text"/> | <input type="text"/> |
| <input type="text"/> | <input type="text"/> | <input type="text"/> |

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

1. Taxpayer
2. Spouse (60,000 baht)
3. Child 30,000 baht/person for person(s)
(fill in Personal Identification No.)

| |
|----------------------|
| <input type="text"/> |
| <input type="text"/> |
| <input type="text"/> |

| Taxpayer | Spouse | Total (to be filled in ๓.๓.๑.๙๐) |
|----------------------|----------------------|-------------------------------------|
| <input type="text"/> | <input type="text"/> | <input type="text"/> |
| <input type="text"/> | <input type="text"/> | <input type="text"/> |
| <input type="text"/> | <input type="text"/> | <input type="text"/> |
| <input type="text"/> | <input type="text"/> | <input type="text"/> |

Child (second child onwards born in or after 2018)

60,000 baht/person for person(s)
(fill in Personal Identification No.)

| |
|----------------------|
| <input type="text"/> |
| <input type="text"/> |

| Taxpayer | Spouse | Total (to be filled in ๓.๓.๑.๙๐) |
|----------------------|----------------------|-------------------------------------|
| <input type="text"/> | <input type="text"/> | <input type="text"/> |
| <input type="text"/> | <input type="text"/> | <input type="text"/> |

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

| | Taxpayer | Spouse | Total (to be filled in ภ.จ.จ.90) |
|---|----------------------|----------------------|-------------------------------------|
| 4. Parental care | | | |
| Father of taxpayer (fill in Personal Identification No.) | <input type="text"/> | | <input type="text"/> |
| Mother of taxpayer (fill in Personal Identification No.) | <input type="text"/> | | <input type="text"/> |
| Father of spouse (fill in Personal Identification No.) | | <input type="text"/> | <input type="text"/> |
| Mother of spouse (fill in Personal Identification No.) | | <input type="text"/> | <input type="text"/> |
| 5. Disabled/Incompetent person support (amount as specified in ฏ.ฎ.04) | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 6. Health insurance premium for parents of taxpayer and spouse | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 7. Life insurance premium paid | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| Health insurance premium paid | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| Annuity insurance premium paid | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 8. Provident fund contribution (not exceeding 10,000 baht) | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 9. National Savings Fund contribution | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 10. Retirement Mutual Fund unit purchase | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 11. Long-Term Equity Fund unit purchase | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 12. Interest paid on loan for purchase, hire-purchase, or construction of residence | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 13. First time home buyer expense | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| Property Value | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 14. Social Security Fund contribution | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 15. Purchase and installation of a Closed-Circuit Television (CCTV) expense (only for income under 40 (5) (6) (7) and (8) in the special development zone) | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 16. Debit card processing Fees (only for income under 40 (5) (6) (7) and (8)) | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 17. Subscription of shares or investment in the establishment or the increase of capital of enterprise carrying on target industry business expense | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 18. Antenatal Care and Delivery Expense | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 19. Political parties donations | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 20. Domestic purchase of goods or service expense | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 20.1 tires of motor vehicles, motorcycles, and bicycles | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 20.2 books, e-books | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 20.3 OTOP goods | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 21. House repair expense (due to the disaster during 3rd January 2019 - 31st March 2019) | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 22. Vehicle repair expense (due to the disaster during 3rd January 2019 - 31st March 2019) | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 23. Domestic Tourism Expense (from 30th April 2019 - 30th June 2019) | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| Non-secondary province tourism | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| Secondary province tourism | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 24. Education and sports equipment expense (from 1st May 2019 - 30th June 2019) | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 25. Purchase of OTOP Goods (from 30th April 2019 - 30th June 2019) | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 26. Purchase of Books and Electronic Books (e-Books) Expense | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 27. First time home buyer expense (Ministerial Regulation No.348 (B.E. 2562)) | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| Property Value | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 28. House repair expense (due to the disaster during 29th August 2019 - 30th November 2019) | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 29. Vehicle repair expense (due to the disaster during 29th August 2019 - 30th November 2019) | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 30. Total (1. to 29.) to be included in No. 11 2. of ภ.จ.จ.90 | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| (Evidence attached 4. to 29. Total copy/copies) | | | |