

Income Exemption Entitlement Form to be used with **พ.ร.บ.๑๙๙๔** for tax year.....

Disabled Person or Disabled Person who is a foreigner under 65 Years Old

Taxpayer (Including Disabled Person and Disabled Person who is a foreigner) 65 Years of Age or Older

Taxpayer:

Spouse :

Taxpayer Identification No.

Taxpayer Identification No.

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

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

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

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

Middle Name.....

Middle Name.....

Surname.....

Surname.....

No. 1 Assessable Income under Section 40 (5)	Assessable Income	Exempted Income*	Income after deduction** of exemption to be filled in พ.ร.บ.๑๙๙๔		
1. Rental of properties					
(1) Houses, buildings, hire-purchase, other structures or floating house	Taxpayer <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Spouse <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
(2) Others (Specify).....	Taxpayer <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Spouse <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Breach of hire purchase /installment sale contract	Taxpayer <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Spouse <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

No. 2 Assessable Income under Section 40 (6)	Assessable Income	Exempted Income*	Income after deduction** of exemption to be filled in พ.ร.บ.๑๙๙๔		
Income from liberal professions : laws, arts of healing, engineering, architecture, accounting etc.					
1. Arts of healing	Taxpayer <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Spouse <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Others (Specify).....	Taxpayer <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Spouse <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

No. 3 Assessable Income under Section 40 (7)	Assessable Income	Exempted Income*	Income after deduction** of exemption to be filled in พ.ร.บ.๑๙๙๔		
Income from contract of work where the contractor has to provide essential materials other than equipment (Specify).....					
	Taxpayer <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Spouse <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

No. 4 Assessable Income under Section 40 (8)	Assessable Income	Exempted Income*	Income after deduction** of exemption to be filled in พ.ร.บ.๑๙๙๔		
1. Income from business, commerce, agriculture, industry, transport, etc., including sales of immovable property acquired in a commercial or profitable manner					
(1) (Specify).....	Taxpayer <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Spouse <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
(2) (Specify).....	Taxpayer <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Spouse <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
(3) (Specify).....	Taxpayer <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Spouse <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Share of profits from mutual fund under the Announcement of the National Executive Council (only where taxpayer does not allow payer of income to withhold tax 10 percent or request for refund or tax credit)					
	Taxpayer <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Spouse <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Income from sales of immovable properties (where taxpayer wishes to include with other income)					
(1) Inheritance or gift	Taxpayer <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Spouse <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
(2) Acquired not in a commercial or profitable manner	Taxpayer <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Spouse <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. Income from a gift, only the amount which was not exempted under Section 42(26) (27) and (28)					
(1) Income from a transfer of ownership/ possessory right in an immovable property under Section 42(26)	Taxpayer <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Spouse <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
(2) Income from a moral sponsorship/ gift from an ascendant under Section 42(27)	Taxpayer <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Spouse <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
(3) Income from a moral sponsorship/ gift received in a ceremony or on an occasion in accordance with custom and tradition under Section 42(28)	Taxpayer <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Spouse <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Signature.....Taxpayer

Signature.....Spouse

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

For 4., choose one of the following methods to pay tax

1. In case of choosing to include the income with other incomes, fills the income after deducting the exemption* in **๗.๗** of พ.ร.บ.๑๙๙๔
2. In case of choosing to pay tax at a rate of ๕ percent, fills the income after deducting the exemption* in **๘.๓** of พ.ร.บ.๑๙๙๔

* Accumulated income exemption for disabled person or disabled person who is a foreigner under 65 years old or taxpayer over 65 years old (including disabled person and disabled person who is a foreigner) from all types of income must not exceed 190,000 baht
Assessable income after deducting income exemption to be filled in พ.ร.บ.๑๙๙๔