

# Income Exemption Entitlement Form to be used with ๓.๓.๖๐ 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

**Taxpayer Identification No.**

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

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

**Middle Name** .....

**Surname** .....

## Spouse

**Taxpayer Identification No.**

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

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

**Middle Name** .....

**Surname** .....

### No. 1 Assessable Income Under Section 40 (1) (2)

1. **Section 40 (1)** Salary, wage, pension, etc
2. **Less** exempted income\*
3. **Balance (1. - 2.)** to be filled in ๓.๓.๖๐ No. 1. 1. page 2.
4. **Section 40 (2)** meeting allowance, commission, etc
5. **Less** exempted income\*
6. **Balance (4. - 5.)** to be filled in ๓.๓.๖๐ No. 1. 3. page 2.

Taxpayer	Spouse

### No. 2 Assessable Income Under Section 40 (3)

1. Annuities from wills, other juristic act, or court order, etc.

	Assessable Income	Exempted Income*	Income after deduction** of exemption to be filled in ๓.๓.๖๐
(1) (Specify) ..... <b>Taxpayer</b> <input type="checkbox"/>			
<b>Spouse</b> <input type="checkbox"/>			
(2) (Specify) ..... <b>Taxpayer</b> <input type="checkbox"/>			
<b>Spouse</b> <input type="checkbox"/>			
2. Royalties ..... <b>Taxpayer</b> <input type="checkbox"/>			
<b>Spouse</b> <input type="checkbox"/>			
3. Goodwill, and other rights ..... <b>Taxpayer</b> <input type="checkbox"/>			
<b>Spouse</b> <input type="checkbox"/>			

### No. 3 Assessable Income Under Section 40 (4)

1. Interest, negotiable or debt instrument discount	<b>Taxpayer</b> <input type="checkbox"/>			
	<b>Spouse</b> <input type="checkbox"/>			
2. Share of profits from mutual fund under Securities and Exchange law	<b>Taxpayer</b> <input type="checkbox"/>			
	<b>Spouse</b> <input type="checkbox"/>			
3. Dividends from foreign companies	<b>Taxpayer</b> <input type="checkbox"/>			
	<b>Spouse</b> <input type="checkbox"/>			
4. Dividends from company or juristic partnership under Thai Law	<b>Taxpayer</b> <input type="checkbox"/>			
	<b>Spouse</b> <input type="checkbox"/>			
5. Dividend tax credit from 4.	<b>Taxpayer</b> <input type="checkbox"/>			
	<b>Spouse</b> <input type="checkbox"/>			
6. Others				
(1) Share of profits or other similar benefits received from holding or possessing digital tokens				
That does not exclude income	<b>Taxpayer</b> <input type="checkbox"/>			
	<b>Spouse</b> <input type="checkbox"/>			
(2) Gains received from transfer of cryptocurrencies or digital tokens				
That does not exclude income	<b>Taxpayer</b> <input type="checkbox"/>			
	<b>Spouse</b> <input type="checkbox"/>			
(3) Margin for sale of investment units back to Retirement Mutual Fund				
That does not exclude income	<b>Taxpayer</b> <input type="checkbox"/>			
	<b>Spouse</b> <input type="checkbox"/>			
(4) Margin for sale of investment units back to Long-Term Equity Fund				
That does not exclude income	<b>Taxpayer</b> <input type="checkbox"/>			
	<b>Spouse</b> <input type="checkbox"/>			
(5) Margin for sale of investment units back to Super Savings Fund (SSF) / Super Savings Fund (Extra) (SSFX)				
That does not exclude income	<b>Taxpayer</b> <input type="checkbox"/>			
	<b>Spouse</b> <input type="checkbox"/>			
(6) Others (specify)				
That does not exclude income	<b>Taxpayer</b> <input type="checkbox"/>			
	<b>Spouse</b> <input type="checkbox"/>			

\* 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 ๓.๓.๖๐

**No. 4 Assessable Income Under Section 40 (5)**

1. Rental of properties (1) Houses, buildings, other structures or floating house	Taxpayer	<input type="checkbox"/>																		
	Spouse	<input type="checkbox"/>																		
(2) Others (Specify).....	Taxpayer	<input type="checkbox"/>																		
	Spouse	<input type="checkbox"/>																		
2. Breach of hire purchase /installment sale contract	Taxpayer	<input type="checkbox"/>																		
	Spouse	<input type="checkbox"/>																		

**No. 5 Assessable Income Under Section 40 (6)**

**Assessable Income**      **Exempted Income\***      **Income after deduction\*\*  
of exemption to be filled in ๓.๓.๑.๙๐**

Income from liberal professions : laws, arts of healing, engineering, architecture, accounting etc.

1. Arts of healing	Taxpayer	<input type="checkbox"/>																		
	Spouse	<input type="checkbox"/>																		
2. Others (Specify).....	Taxpayer	<input type="checkbox"/>																		
	Spouse	<input type="checkbox"/>																		

**No. 6 Assessable Income Under Section 40 (7)**

Income from contract of work where the contractor has to provide essential materials other than equipment

Taxpayer	<input type="checkbox"/>																			
Spouse	<input type="checkbox"/>																			

**No. 7 Assessable Income Under Section 40 (8)**

1. Income from business, commerce, agriculture, industry, transport, etc. (1) (Specify).....	Taxpayer	<input type="checkbox"/>																		
	Spouse	<input type="checkbox"/>																		
(2) (Specify).....	Taxpayer	<input type="checkbox"/>																		
	Spouse	<input type="checkbox"/>																		
(3) (Specify).....	Taxpayer	<input type="checkbox"/>																		
	Spouse	<input type="checkbox"/>																		
(4) (Specify).....	Taxpayer	<input type="checkbox"/>																		
	Spouse	<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"/>																		
	Spouse	<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"/>																		
	Spouse	<input type="checkbox"/>																		
(2) Acquired in a non-commercial and non-profitable manner	Taxpayer	<input type="checkbox"/>																		
	Spouse	<input type="checkbox"/>																		

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

Income from sales of immovable properties																				
No.....	Taxpayer	<input type="checkbox"/>																		
	Spouse	<input type="checkbox"/>																		
No.....	Taxpayer	<input type="checkbox"/>																		
	Spouse	<input type="checkbox"/>																		

**No. 9 Income from Gift only the amount which was not exempted under Section 42 (26) (27) (28)**

1. Income from a transfer of ownership/possessory right in immovable property under Section 42 (26)	Taxpayer	<input type="checkbox"/>																		
	Spouse	<input type="checkbox"/>																		
2. Income from a moral sponsorship/from gift from an ascendant under Section 42 (27)	Taxpayer	<input type="checkbox"/>																		
	Spouse	<input type="checkbox"/>																		
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)	Taxpayer	<input type="checkbox"/>																		
	Spouse	<input type="checkbox"/>																		

For **No. 9** taxpayer has two options to pay taxes:

1. Where opt to include with other income, fill in the amount after exemption\* in ๓.๓.๑.๙๐ **No. 7** 7.
2. Where opt to pay taxes at a rate of 5 percent of the income, fill in the amount after exemption\* in ๓.๓.๑.๙๐ **No. 9**

Signature ..... Taxpayer  
Signature ..... Spouse  
Date .....

\* 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