ภ.ง.ด.90 Attachment - Joint Filing					
Taxpayer     Taxpayer Identifi       Date of Birth     Image: Constraint of Constrain		Spous	Taxpa; Date of Birth	yer Identification No.	
First Name. (Please clearly specify title: Mr., Mrs., Miss, or Others) Middle Name. Surname.		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►					
<b>(2)</b> (Specify) <b>2</b> ►					
(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.

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         Taxpayer Identification No.	tion No.
the taxpayer is the first holder (if opt not to pay tax at the rate of 15 percent)	
2. Share of profits from mutual fund under Securities	
(if opt not to pay tax at the rate of 10 percent) $2 \ge 10$	
<ul> <li>3. Dividends from foreign companies</li> <li>3. Dividends from company or juristic partnership</li> </ul>	
incorporated under Thai law (if opt not to pay tax at the rate of <b>10</b> percent)	
5. Dividend tax credit from item 4.	
<ol> <li>Others</li> <li>(1) Share of profits or other similar benefits received from holding or possessing digital tokens</li> </ol>	
Cost price	
Gains	
Exempted Not Exempted	
(2) Gains received from transfer of cryptocurrencies or digital tokens	
Cost price	
Gains	
(3) Income from sales of unit in Retirement Mutual Eund	
Cost price	
Exempted       Not Exempted	
(4) Income from sales of unit in Long-Term Equity Fund	
Cost price	
Gains Exempted	
■ Not Exempted	
Cost price	
Exempted Not Exempted	
(6) Other (specify)	
Cost price	
Gains	
Not Exempted ■ Not Exempted	
Total ( 1 to 11)	
No. 4 Assessable Income Under Section 40 (5) - Taxpayer - Spouse	(to be filled in n.1.0.90)
Payer of Income	
Taxpayer Identification No.     Taxpayer Identification No.       1. Rental of properties	tion No.
(1) House, building, other structure, or floating house	
Balance	
(2) Other ( <i>Specify</i> )	
Balance 2 > (3) Other (Specify)	
Less expense 🗌 percent 🔄 Actual	
2. Breach of hire-purchase, or installment sales contract.	
Less expense 20 percent Balance	
Total 1 to 4	

	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	
<ol> <li>Income from business, commerce, agriculture, in acquired in a commercial or profitable manner</li> </ol>		1 0	
<ol> <li>Income from business, commerce, agriculture, in acquired in a commercial or profitable manner</li> <li>(1) (Specify)</li> </ol>		1 0	
<ol> <li>Income from business, commerce, agriculture, in acquired in a commercial or profitable manner</li> </ol>		1 0	
<ul> <li>Income from business, commerce, agriculture, in acquired in a commercial or profitable manner</li> <li>(1) (Specify)</li> <li>Less expense</li></ul>		1 0	
<ul> <li>Income from business, commerce, agriculture, in acquired in a commercial or profitable manner</li> <li>(1) (Specify)</li> <li>Less expense percent Actual</li> <li>Balance</li></ul>		1 0	
<ul> <li>Income from business, commerce, agriculture, in acquired in a commercial or profitable manner</li> <li>(1) (Specify)</li> <li>Less expense percent Actual Balance</li> <li>(2) (Specify)</li> </ul>		1 0	
<ol> <li>Income from business, commerce, agriculture, in acquired in a commercial or profitable manner</li> <li>(1) (Specify)</li> <li>Less expense</li> <li> percent</li> <li>Actual Balance</li> <li>(2) (Specify)</li> <li>Less expense</li> <li> percent</li> <li>Actual Balance</li> <li>(2) (Specify)</li> <li>(3) (Specify)</li> </ol>		1 0	
<ol> <li>Income from business, commerce, agriculture, in acquired in a commercial or profitable manner</li> <li>(1) (Specify)</li> <li>Less expense □ percent □ Actual Balance</li> <li>(2) (Specify)</li> <li>Less expense □ percent □ Actual Balance</li> <li>(3) (Specify)</li> <li>Less expense □ percent □ Actual Actual Balance</li> </ol>		1 0	
<ol> <li>Income from business, commerce, agriculture, in acquired in a commercial or profitable manner</li> <li>(1) (Specify)</li> <li>Less expense</li> <li> percent</li> <li>Actual Balance</li> <li>(2) (Specify)</li> <li>Less expense</li> <li> percent</li> <li>Actual Balance</li> <li>(2) (Specify)</li> <li>Less expense</li> <li> percent</li> <li>Actual Balance</li> <li>(3) (Specify)</li> <li>Less expense</li> <li> percent</li> <li>Actual Balance</li> <li>(3) (Specify)</li> <li>Less expense</li> <li> percent</li> <li>Actual Balance</li> <li>(3) </li> </ol>		1 0	
<ol> <li>Income from business, commerce, agriculture, in acquired in a commercial or profitable manner</li> <li>(1) (Specify)</li> <li>Less expense □ percent □ Actual Balance</li> <li>(2) (Specify)</li> <li>Less expense □ percent □ Actual Balance</li> <li>(3) (Specify)</li> <li>Less expense □ percent □ Actual Balance</li> <li>(3) (Specify)</li> <li>Less expense □ percent □ Actual Balance</li> <li>(4) (Specify)</li> </ol>		1 0	
<ol> <li>Income from business, commerce, agriculture, in acquired in a commercial or profitable manner</li> <li>(1) (Specify)</li> <li>Less expense □ percent □ Actual</li> <li>Balance</li> <li>(2) (Specify)</li> <li>Less expense □ percent □ Actual</li> <li>Balance</li> <li>(2) (Specify)</li> <li>Less expense □ percent □ Actual</li> <li>Balance</li> <li>(3) (Specify)</li> <li>Less expense □ percent □ Actual</li> <li>Balance</li> <li>(3) (Specify)</li> <li>Less expense □ percent □ Actual</li> <li>Balance</li> <li>(4) (Specify)</li> <li>Less expense □ percent □ Actual</li> </ol>		1 0	
<ol> <li>Income from business, commerce, agriculture, in acquired in a commercial or profitable manner</li> <li>(1) (Specify)</li> <li>Less expense □ percent □ Actual</li> <li>Balance</li> <li>(2) (Specify)</li> <li>Less expense □ percent □ Actual</li> <li>Balance</li> <li>(2) (Specify)</li> <li>Less expense □ percent □ Actual</li> <li>Balance</li> <li>(2) (Specify)</li> <li>Less expense □ percent □ Actual</li> <li>Balance</li> <li>(3) (Specify)</li> <li>Less expense □ percent □ Actual</li> <li>Balance</li> <li>(4) (Specify)</li> <li>Less expense □ percent □ Actual</li> <li>Balance</li> <li>(4) (Specify)</li> <li>Less expense □ percent □ Actual</li> <li>Balance</li> </ol>	dustry, transport, or others includ	ding sales of immovable property	
<ol> <li>Income from business, commerce, agriculture, in acquired in a commercial or profitable manner</li> <li>(1) (Specify)</li> <li>Less expense</li> <li> percent</li> <li>Actual Balance</li> <li>(2) (Specify)</li> <li>Less expense</li> <li> percent</li> <li>Actual Balance</li> <li>(3) (Specify)</li> <li>Less expense</li> <li> percent</li> <li>Actual Balance</li> <li>(4) (Specify)</li> <li>Less expense</li> <li> percent</li> <li>Actual Balance</li> <li>(4) (Specify)</li> <li>Less expense</li> <li> percent</li> <li>Actual Balance</li> <li>(4) Specify)</li> <li>Less expense</li> <li> percent</li> <li>Actual Balance</li> <li>(4) Note the Anne (4) Note th</li></ol>	dustry, transport, or others includ	ding sales of immovable property	
<ol> <li>Income from business, commerce, agriculture, in acquired in a commercial or profitable manner</li> <li>(1) (Specify)</li> <li>Less expense □ percent □ Actual Balance</li> <li>(2) (Specify)</li> <li>Less expense □ percent □ Actual Balance</li> <li>(3) (Specify)</li> <li>Less expense □ percent □ Actual Balance</li> <li>(4) (Specify)</li> <li>Less expense □ percent □ Actual Balance</li> <li>(4) (Specify)</li> <li>Less expense □ percent □ Actual Balance</li> <li>(4) (Specify)</li> <li>Less expense □ percent □ Actual Balance</li> <li>(5) Share of profits from mutual fund under the Anri (only where taxpayer does not allow payer of in</li> </ol>	dustry, transport, or others includ	ding sales of immovable property	
<ol> <li>Income from business, commerce, agriculture, in acquired in a commercial or profitable manner</li> <li>(1) (Specify)</li></ol>	dustry, transport, or others includ	ding sales of immovable property	
<ol> <li>Income from business, commerce, agriculture, in acquired in a commercial or profitable manner</li> <li>(1) (Specify)</li> <li>Less expense □ percent □ Actual Balance</li> <li>(2) (Specify)</li> <li>Less expense □ percent □ Actual Balance</li> <li>(3) (Specify)</li> <li>Less expense □ percent □ Actual Balance</li> <li>(4) (Specify)</li> <li>Less expense □ percent □ Actual Balance</li> <li>(4) (Specify)</li> <li>Less expense □ percent □ Actual Balance</li> <li>(4) (Specify)</li> <li>Less expense □ percent □ Actual Balance</li> <li>(5) Share of profits from mutual fund under the Anri (only where taxpayer does not allow payer of in</li> </ol>	dustry, transport, or others includ	ding sales of immovable property	
<ol> <li>Income from business, commerce, agriculture, in acquired in a commercial or profitable manner</li> <li>(1) (Specify)</li> <li>Less expense □ percent □ Actual Balance</li> <li>(2) (Specify)</li> <li>Less expense □ percent □ Actual Balance</li> <li>(3) (Specify)</li> <li>Less expense □ percent □ Actual Balance</li> <li>(3) (Specify)</li> <li>Less expense □ percent □ Actual Balance</li> <li>(4) (Specify)</li> <li>Less expense □ percent □ Actual Balance</li> <li>(4) (Specify)</li> <li>Less expense □ percent □ Actual Balance</li> <li>(4) (Specify)</li> <li>Less expense □ percent □ Actual Balance</li> <li>(4) (Specify)</li> <li>Less expense □ percent □ Actual Balance</li> <li>(5) </li> <li>Income from sales of immovable properties (only v</li> </ol>	dustry, transport, or others includ	ding sales of immovable property	
<ol> <li>Income from business, commerce, agriculture, in acquired in a commercial or profitable manner</li> <li>(1) (Specify)</li></ol>	dustry, transport, or others includ	ding sales of immovable property	
<ol> <li>Income from business, commerce, agriculture, in acquired in a commercial or profitable manner</li> <li>(1) (Specify)</li> <li>Less expense □ percent □ Actual Balance</li> <li>(2) (Specify)</li> <li>Less expense □ percent □ Actual Balance</li> <li>(3) (Specify)</li> <li>Less expense □ percent □ Actual Balance</li> <li>(3) (Specify)</li> <li>Less expense □ percent □ Actual Balance</li> <li>(4) (Specify)</li> <li>Less expense □ percent □ Actual Balance</li> <li>(4) (Specify)</li> <li>Less expense □ percent □ Actual Balance</li> <li>(4) (Specify)</li> <li>Less expense □ percent □ Actual Balance</li> <li>(4) (Specify)</li> <li>Less expense □ percent □ Actual Balance</li> <li>(5) ►</li> <li>Income from sales of immovable properties (only w</li> <li>(1) Inheritance or gift</li> <li>Less expense 50 percent</li> </ol>	dustry, transport, or others includ	ding sales of immovable property	
<ol> <li>Income from business, commerce, agriculture, in acquired in a commercial or profitable manner</li> <li>(1) (Specify)</li> <li>Less expense □ percent □ Actual Balance</li> <li>(2) (Specify)</li> <li>Less expense □ percent □ Actual Balance</li> <li>(3) (Specify)</li> <li>Less expense □ percent □ Actual Balance</li> <li>(3) (Specify)</li> <li>Less expense □ percent □ Actual Balance</li> <li>(4) (Specify)</li> <li>Less expense □ percent □ Actual Balance</li> <li>(4) (Specify)</li> <li>Less expense □ percent □ Actual Balance</li> <li>(4) (Specify)</li> <li>Less expense □ percent □ Actual Balance</li> <li>(4) (Specify)</li> <li>Less expense □ percent □ Actual Balance</li> <li>(5) ►</li> <li>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)</li> <li>Income from sales of immovable properties (only v</li> <li>(1) Inheritance or gift</li> <li>Less expense 50 percent</li> <li>Balance</li> </ol>	dustry, transport, or others includ	ding sales of immovable property	
<ol> <li>Income from business, commerce, agriculture, in acquired in a commercial or profitable manner         <ol> <li>(Specify)</li></ol></li></ol>	dustry, transport, or others includ	ding sales of immovable property	

))	
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	<b>3</b> Tax payable	<b>4</b> Withholding tax	3 - 4	
	of immovable properties	reasonable expense	holding			Payable/Overpaid	
(Att	ached evidence copy/	/copies) Total 🗌 Tax pay	/able 🗌 T	ax overpaid	•		
Spor	use						
No.	1 Income from sales	2 Necessary and	No. of years of	<b>3</b> Tax payable	<b>4</b> Withholding tax	3 - 4	
	of immovable properties	reasonable expense	holding			Payable/Overpaid	
(Att	(Attached evidence						
Total (	Total (Taxpayer + Spouse) 🗌 Tax payable 🗌 Tax overpaid to be filled in ภ.ง.ด. 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)
<ol> <li>Cost of service provision</li> <li>Salaries/wages</li> <li>Other expense(s)</li> </ol>	Total		       		     	
For income under Section 40 (5)	•	Taxpayer	-	Spouse	-	Total (to be filled in ภ.ง.ด.90)
<ol> <li>Cost of service provision</li> <li>Salaries/wages</li> <li>Other expense(s)</li> </ol>	Total				     	
For income under Section 40 (6)	-	Taxpayer	•	Spouse	-	Total (to be filled in n.1.0.90)
<ol> <li>Cost of service provision</li> <li>Salaries/wages</li> <li>Other expense(s)</li> </ol>	Total		     		     	

-	5		_
For income under Section 40 (7)	• Taxpayer •	Spouse	• Total (to be filled in ภ.ง.ด.90)
<ol> <li>Cost of service provision</li> <li>Salaries/wages</li> <li>Other expense(s)</li> <li>Total</li> </ol>			
For income under Section 40 (8)	• Taxpayer •	Spouse	• Total (to be filled in ภ.ง.ด.90)
<ul> <li>A. Cost of goods sold/services</li> <li>1. Stock at the beginning of the year</li> <li>2. Plus purchase of goods during the year</li> <li>Total</li> <li>3. Less stock on the last day of the year</li> <li>Balance</li> <li>B. Expense(s)</li> </ul>			
1. Salaries/wages			
2			
Total (A. + B.)			
<ul> <li>No.9 Income from Gift (where opt to pay ta Taxpayer</li> <li>1. Income from a transfer of ownership/possessory righ</li> <li>2. Income from a moral sponsorship/from gift fi</li> <li>3. Income from a moral sponsorship /from gift in accordance with custom and tradition un</li> </ul>	nt in immovable property under Section <b>42 (26)</b> rom an ascendant under Section <b>42 (27)</b> received in a ceremony or on occasions	Amount of income	
<ol> <li>Income from a transfer of ownership/possessory righ</li> <li>Income from a moral sponsorship/from gift fi</li> <li>Income from a moral sponsorship /from gift in accordance with custom and tradition un</li> <li>Total income and taxes which taxpayer and spous</li> </ol>	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 ກ.າ.ອ.90)
(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.)			

-	6		-
Allowance(s) and Exemption(s) after Deduction of Expense(s)	- Taxpayer	- Spouse	- Total (to be filled in n.1.0.90)
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 suppo	ort		1
(amount as specified in ล.ย. <b>04</b> )			·
6. Health insurance premium for parents of taxpayer a	and spouse		
7. Life insurance premium paid			
Health insurance premium paid			
Annuity insurance premium paid			
8. Provident fund contribution			
(not exceeding 10,000 baht)			
9. National Savings Fund contribution			<u> </u>
10. Retirement Mutual Fund unit purcha	ase		
11. Super Savings Fund (SSF) unit purchas	se		
<b>12.</b> Interest paid on loan for purchase,			1
hire-purchase, or construction of re-	sidence		
13. Social Security Fund contribution			
14. Purchase and installation of a Closed	d-Circuited Television (CCTV) expens	e (only for income under 40 (	5) (6) (7) and (8)
in the special development zone)			
15. Antenatal Care and Delivery Expense			
<b>16.</b> Political parties donations			
17. Amout invested in shares or contributic	on as partner to establish or increase (	tapital of a company or juristic	partnership registered
as social enterprise			
<b>18.</b> Domestic purchase of goods and service	ces under "Shop-Dee-Mee-Kuen"		
(from January 1 to Febuary 15, 2022)			
18.1 Goods and services which are subject	ct to VAT		
18.2 Books and e-books			
<b>18.3</b> OTOP goods			-
19. Total (1. to 18.) to be included in No.	o. 11 2.		
of			
(Evidence attached 4. to 18. Total	copy/copies)		
			I