

**Taxpayer**

Taxpayer Identification No.

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

**Spouse**

Taxpayer Identification No.

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

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

Middle Name

Surname

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

Middle Name

Surname

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"/>	<input type="text"/>	
		Taxpayer Identification No. <input type="text"/>	Taxpayer Identification No. <input type="text"/>	
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, commissions, 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"/>	<input type="text"/>	
		Taxpayer Identification No. <input type="text"/>	Taxpayer Identification No. <input type="text"/>	
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. 5 Assessable Income Under Section 40 (6)

Taxpayer

Spouse

Total (to be filled in ၂.၃.၉.၉၀)

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 ၂.၃.၉.၉၀)

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 ၂.၃.၉.၉၀)

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 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) 5 ▶

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

(1) Inheritance or gift Less expense 50 percent Balance [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] 6 ▶

(2) Acquired not in a commercial or profitable manner Less expense [ ] ..... percent [ ] Actual Number of years of holding ..... year(s) Balance [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] 7 ▶

**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)	<input type="text"/>	<input type="text"/>
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(2) Income from a moral sponsorship/from gift

from an ascendant under Section 42 (27)	<input type="text"/>	<input type="text"/>
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(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)	<input type="text"/>	<input type="text"/>
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Total <b>8</b>	<input type="text"/>	<input type="text"/>
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Total <b>1</b> to <b>8</b>	<input type="text"/>	<input type="text"/>
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**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
<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"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
(Attached evidence ..... copy/copies) Total <input type="checkbox"/> Tax payable <input type="checkbox"/> Tax overpaid						<input type="text"/>
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
<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"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
(Attached evidence ..... copy/copies) Total <input type="checkbox"/> Tax payable <input type="checkbox"/> Tax overpaid						<input type="text"/>
Total (Taxpayer + Spouse) <input type="checkbox"/> Tax payable <input type="checkbox"/> Tax overpaid to be filled in <b>ภ.ง.ด. 90</b> <b>No. 8</b>						<input type="text"/>

**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 ภ.ง.ด.90)
1. Cost of service provision	<input type="text"/>	<input type="text"/>	<input type="text"/>
2. Salaries/wages	<input type="text"/>	<input type="text"/>	<input type="text"/>
3. Other expense(s)	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>Total</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>
For income under Section 40 (5)	Taxpayer	Spouse	Total (to be filled in ภ.ง.ด.90)
1. Cost of service provision	<input type="text"/>	<input type="text"/>	<input type="text"/>
2. Salaries/wages	<input type="text"/>	<input type="text"/>	<input type="text"/>
3. Other expense(s)	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>Total</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>
For income under Section 40 (6)	Taxpayer	Spouse	Total (to be filled in ภ.ง.ด.90)
1. Cost of service provision	<input type="text"/>	<input type="text"/>	<input type="text"/>
2. Salaries/wages	<input type="text"/>	<input type="text"/>	<input type="text"/>
3. Other expense(s)	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>Total</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>

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 น.ร.๑.๙๐)	

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 น.ร.๑.๙๐)	

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

Taxpayer	

Spouse	

Total (to be filled in น.ร.๑.๙๐)	

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	

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	

Total income and taxes which taxpayer and spouse shall pay to be filled in น.ร.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 Super Savings Fund (SSF) unit or Thailand ESG Fund unit or Pension Insurance Premium)

Taxpayer	

Spouse	

Total (to be filled in น.ร.๑.๙๐)	

No. 11 Less exemption for first time home buyer

Less exemption for first time home buyer Property value

(To be filled in น.ร.๑.๙๐ No. 11 13.)

Taxpayer	

Spouse	

Total (to be filled in น.ร.๑.๙๐)	

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.)

Taxpayer	

Spouse	

Total (to be filled in น.ร.๑.๙๐)	

Child (second child onwards born in or after 2018)

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

Taxpayer	

Spouse	

Total (to be filled in น.ร.๑.๙๐)	

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

	Taxpayer	Spouse	Total (to be filled in บ.จ.๓.๙๐)
<b>4. Parental care</b>			
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"/>
<b>5. Disabled/Incompetent person support</b> (amount as specified in ๓.๕.๐๔)	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>6. Health insurance premium for parents of taxpayer and spouse</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>7. Life insurance premium paid</b>	<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"/>
<b>8. Provident fund contribution</b> (not exceeding 10,000 baht)	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>9. National Savings Fund contribution</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>10. Retirement Mutual Fund unit purchase</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>11. Super Savings Fund (SSF) unit purchase</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>12. Interest paid on loan for purchase, hire-purchase, or construction of residence</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>13. Social Security Fund contribution</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>14. 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)</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>15. Antenatal Care and Delivery Expense</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>16. Political parties donations</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>17. Amount invested in shares or contribution as partner to establish or increase capital of a company or juristic partnership registered as social enterprise</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>18. Domestic purchase of goods and services under "Shop-Dee-Mee-Kuen" (from January 1 to February 15, 2023)</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>18.1 Goods and services which are subject to VAT</b>			
(1) Tax Invoice	<input type="text"/>	<input type="text"/>	<input type="text"/>
(2) e-Tax Invoice (e-Tax Invoice & e-Receipt)	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>18.2 Books and e-books</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>18.3 OTOP goods</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>19. Thailand ESG Fund unit purchase</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>20. Total (1. to 19.) to be included in No. 11 2. of บ.จ.๓.๙๐</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>

(Evidence attached 4. to 18. Total ..... copy/copies)