ภ.ง.ด.90 Attachment - Joint Filing						
Taxpayer Taxpayer Identification No.		Spou	se Taxpay	er Identification No.		
				H		
Date of Birth(DD/MM/		E:4 NI		(DD/MM/YYYY)		
First Name(Please clearly specify title: Mr., Mrs., Miss, or Others)  Middle Name		First Name (Please clearly specify title: Mr., Mrs., Miss, or Others)  Middle Name				
Surname			ine			
No. 1 Assessable Income Under Section 40 (1) (2)	Taxpayer	-	Spouse	(to be filled in n.s.n.90)		
Payer of Income			}			
	Taxpayer Identification	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)		H   				
(2) Government Pension Fund contribution						
(3) Private teacher aid fund contribution			<u> </u>			
(4) Severance pay under Labor Law (if opt to include)		<b></b>		 		
Total (1) to (4) (Attachment from (1) to (4)copy/copies	s)		<u> </u>			
3. Section 40 (2) Meeting allowances, comissions, et	c.					
4. Balance (1 2. + 3.)			<u> </u>			
5. Less expense (50 percent but not exceeding 100,000 bal	ht)		<u> </u>	<u> </u>		
6. Balance (4 5.)			<u> </u>	l		
No. 2 Assessable Income Under Section 40 (3)	Taxpayer	•	Spouse	Total (to be filled in n.1.0.90)		
Payer of Income			}			
Taxpayer Identification No. Taxpayer Identification No.						
1. Annuities from wills, other juristic act, or co	urt order, etc.					
(1) (Specify) 1 ►			<u> </u>			
(2) (Specify) 2 ►						
(3) (Specify)3 ►						
2. Copyright						
Goodwill, other rights						
Less expense 50 percent (but not exceeding 100,000 baht)		<b></b>	<u> </u>	HI H		
Actual				<u> </u>		
Balance 4►				Ш		
Total 1 to 4				<u> </u>		

## Remark:

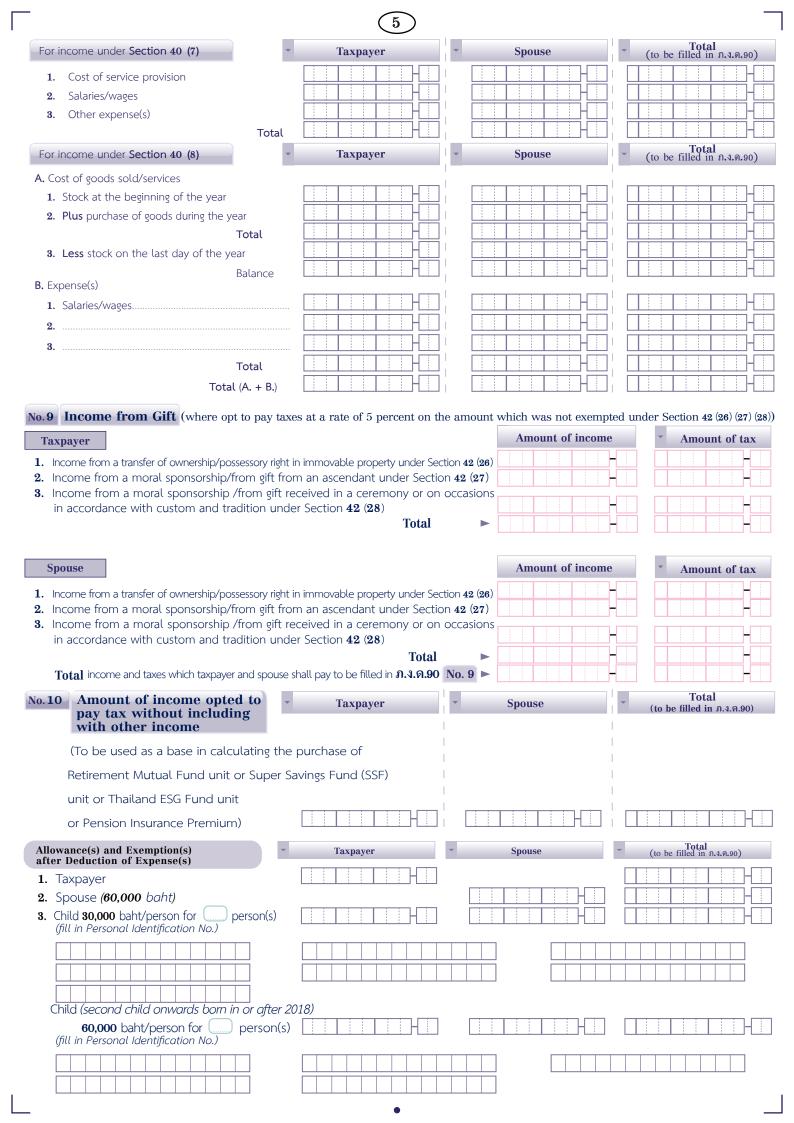
In case of deriving income paid as lump-sum payment by the employer due to the termination of employment, or being disabled person or disabled person who is a foreigner under 65 years old or taxpayer (including disabled person and disabled person who is a foreigner) 65 years of age or older, or deriving assessable income under Section 40 (7) (8) only from product manufacturing/sales of goods/services rendered in Temporary Special 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 n.s.n.90)
Payer of Income			
1. Interest, negotiable or debt instrument discount	Taxpayer Identification No. , which the taxpayer is the first ho	Taxpayer Identification No. older (if taxpayer does not select	
to pay tax at the rate of 15 percent			
Money equivalent of dividend received from De		al Depositary Receipt issued by the	e issuer (if taxpayer does not
select to pay tax at the rate of 10 percent)			
2. Share of profits from mutual fund under Securiti	es		
and Exchange law  (if opt not to pay tax at the rate of 10 percent)  3			
3. Dividends from foreign companies		<u> </u>	
<b>4.</b> Dividends from company or juristic partnership			
incorporated under Thai law			
(if opt not to pay tax at the rate of 10 percent) 5	<b>&gt;</b>		
5. Dividend tax credit from item 4.	<b>▶</b> [		<u> </u>
6. Others			
(1) Share of profits or other similar benefits r or possessing digital tokens	eceived from notaling		
(2) Gains received from transfer of cryptocur	rencies		
or digital tokens	► THE THE PARTY OF THE PARTY O	<u> </u>	
(3) Income from the sale of units in Retireme	ent Mutual Fund		
	>		
Cost price	<b>-</b>		
Gains			_
Exempted			
Not Exempted  (1) In account for months and a formation in Lang. To	► [::: ::		
(4) Income from the sale of units in Long-Te	rm Equity Fund	<u> </u>	<u> </u>
Cost price		\	
Gains			
Exempted	<b>&gt;                  </b>		
Not Exempted 10	>	1 Lilling	
(5) Income from the sale of units in Super Sa	avings Fund (SSF)/ Super Savin	gs Fund (Extra) (SSFX)	
	> <u>                                    </u>	<u> </u>	-! <del> </del> 7
Cost price			
Gains  Exempted			
Not Exempted			
(6) Income from the sale of units in a Thai E.	SG Fund		
Cost price	> <u>                                    </u>	<u> </u>	_   _   _   _   _   _   _   _   _   _
Gains		<u> </u>	
Exempted	<b>&gt;</b>	\	
Not Exempted			
(7) Other (specify)			
Iotal ( to to			
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.	
<ol> <li>Rental of properties</li> <li>House, building, other structure, or floating hor</li> </ol>	150		
Less expense 30 percent Actual	-	<u> </u>	_!
Balance 1 ►			
(2) Other ( <i>Specify</i> )			
Less expense percent Actual			
Balance 2 >			
(3) Other (Specify)			
Less expense percent Actual			
Balance 3 >			
2. Breach of hire-purchase, or installment sales con	tract.		
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 n.v.a.90)
Payer of Income			
	Taxpayer Identification No.	Taxpayer Identification No.	
Income from liberal profession; legal, arts of heal	ng,		
engineering, architecture, accounting, and fine arts	;		
1. Arts of healing			
Less expense 60 percent Actua			
Balance 1 ▶		<u> </u>	
2. Other (Specify)			\
Balance 2			
3. Other (Specify)			·
Less expense 30 percent Actua			
Balance 3 ▶		<u> </u>	<del>                                     </del>
Total 1 to 3	- Liillii Hiillii H		
No. 6 Assessable Income Under Section 40 (7)	Taxpayer	Spouse	Total (to be filled in n.v.n.90)
Payer of Income			
	Taxpayer Identification No.	Taxpayer Identification No.	
Income from contracts of work where the contract	tor has		
to provide essential material other than equipme	nt		
(Specify)			<u> </u>
Less expense 60 percent Actua			
Balance			
No. 7 Assessable Income Under Section 40 (8)	Taxpayer	Spouse	Total (to be filled in ภ.ง.ด.90)
Payer of Income			
	Taxpayer Identification No.	Taxpayer Identification No.	
1. Income from business, commerce, agriculture,	• •		
acquired in a commercial or profitable manner	• •		·
acquired in a commercial or profitable manner  (1) (Specify)	ndustry, transport, or others include		 
acquired in a commercial or profitable manner  (1) (Specify)  Less expense percent Actua	ndustry, transport, or others include		
acquired in a commercial or profitable manner  (1) (Specify)  Less expense percent Actual  Balance	ndustry, transport, or others include		
acquired in a commercial or profitable manner  (1) (Specify)percent Actual  Balance  (2) (Specify)	ndustry, transport, or others included to the state of th		
acquired in a commercial or profitable manner  (1) (Specify)	ndustry, transport, or others included to the state of th		
acquired in a commercial or profitable manner  (1) (Specify)	ndustry, transport, or others included the state of the s		
acquired in a commercial or profitable manner  (1) (Specify)	ndustry, transport, or others included to the state of th		
acquired in a commercial or profitable manner  (1) (Specify)	ndustry, transport, or others included to the state of th		
acquired in a commercial or profitable manner  (1) (Specify)	ndustry, transport, or others included to the state of th		
acquired in a commercial or profitable manner  (1) (Specify)	ndustry, transport, or others included the state of the s		
acquired in a commercial or profitable manner  (1) (Specify)	ndustry, transport, or others included the state of the s		
acquired in a commercial or profitable manner  (1) (Specify)	ndustry, transport, or others included the state of the s	ding sales of immovable property	
acquired in a commercial or profitable manner  (1) (Specify)	ndustry, transport, or others included the control of the National Execution in the Control of the C	ding sales of immovable property	
acquired in a commercial or profitable manner  (1) (Specify)	ndustry, transport, or others included the control of the National Execution in the Control of t	ding sales of immovable property	
acquired in a commercial or profitable manner  (1) (Specify)	ndustry, transport, or others included the control of the National Execution in the Nati	ding sales of immovable property	
acquired in a commercial or profitable manner  (1) (Specify)	ndustry, transport, or others included the control of the National Execution in the Nati	ding sales of immovable property	
acquired in a commercial or profitable manner  (1) (Specify)	ndustry, transport, or others included the control of the National Execution in the Nati	ding sales of immovable property	
acquired in a commercial or profitable manner  (1) (Specify)	ndustry, transport, or others included in the National Execution of the National Execution where opt to include with other in the National Execution	ding sales of immovable property	
acquired in a commercial or profitable manner  (1) (Specify)	ndustry, transport, or others included the state of the National Execution in the N	ding sales of immovable property	
acquired in a commercial or profitable manner  (1) (Specify)	ndustry, transport, or others included the state of the National Execution in the N	ding sales of immovable property	
acquired in a commercial or profitable manner  (1) (Specify)	ndustry, transport, or others included the state of the National Execution in the N	ding sales of immovable property	

4. Income from Gift (where opt to include to	the amount which was no	t exempted under Section 4	$f 2\ (26)\ (27)\ (28)$ with of	ther income)	
(1) Income from a transfer of own	ership/possessory rig	ht in			
immovable property under Secti	on <b>42</b> ( <b>26</b> )				
(2) Income from a moral sponsors	ship/from gift	1		1	
from an ascendant under Sectio	n <b>42</b> ( <b>27</b> )				
(3) Income from a moral sponsorshi	p /from gift received ir	n a ceremony or on octa	asions in accordance	1	
with custom and tradition under Se	ection <b>42</b> ( <b>28</b> )				
Tota					
Total 1 to 8	<b>&gt;</b>				
No. 8 Income from sales of immovable	properties acquired in	a non-commercial and no	on-profitable manner a	and opt to pay tax	separate from other income
Taxpayer					
NO.	Necessary and asonable expense	No. of years of holding  No. of Tax paya	able <b>4</b> Wit	thholding tax	<b>3</b> - <b>4</b> Payable/Overpaid
	H H				- ayasta, sverpara
(Attached evidence copy/cop	ies) Total Tax pay	able Tax overpaid			
Spouse Spouse	.es, . <b>e</b> .e.	aste 🔛 rak everpara			
100.	Necessary and asonable expense	No. of years of holding	able <b>4</b> Wit	thholding tax	3 - 4 Payable/Overpaid
	H H				- ayasta, sverpala
			HHIH		
			: : H :         :	: I : : H : I	
(Attached evidence copy/cop		-			
		rpaid to be filled in n.1	.я. 90 No. 8	<u> </u>	
		-	.я. 90 No. 8	<u> </u>	-
	payable  Tax ove	rpaid to be filled in n.1			ayer and spouse must
Total (Taxpayer + Spouse) Tax p	payable Tax over	rpaid to be filled in a.s.	(7) or (8): In case of se	eparate filing, taxpa	
Total (Taxpayer + Spouse) Tax p	payable Tax over	rpaid to be filled in a.s.	(7) or (8): In case of se	eparate filing, taxpa	ate sheet using this format)
Necessary and reasonable actual expense divide their expense based on the same  For income under Section 40 (3)	payable Tax over	under Section 40 (5) (6) (ir respective income (If sp	(7) or (8): In case of se	eparate filing, taxpa	
Necessary and reasonable actual expense divide their expense based on the same  For income under Section 40 (3)  1. Cost of service provision	payable Tax over	under Section 40 (5) (6) (ir respective income (If sp	(7) or (8): In case of se	eparate filing, taxpa	ate sheet using this format)
Necessary and reasonable actual expense divide their expense based on the same  For income under Section 40 (3)  1. Cost of service provision 2. Salaries/wages	payable Tax over	under Section 40 (5) (6) (ir respective income (If sp	(7) or (8): In case of se	eparate filing, taxpa	ate sheet using this format)
Necessary and reasonable actual expense divide their expense based on the same  For income under Section 40 (3)  1. Cost of service provision	payable Tax over	under Section 40 (5) (6) (ir respective income (If sp	(7) or (8): In case of se	eparate filing, taxpa	ate sheet using this format)
Necessary and reasonable actual expense divide their expense based on the same  For income under Section 40 (3)  1. Cost of service provision 2. Salaries/wages	payable Tax over	under Section 40 (5) (6) (ir respective income (If sp	(7) or (8): In case of se	eparate filing, taxpa	ate sheet using this format)
Necessary and reasonable actual expense divide their expense based on the same  For income under Section 40 (3)  1. Cost of service provision 2. Salaries/wages 3. Other expense(s)  For income under Section 40 (5)	payable Tax over	under Section 40 (5) (6) (ir respective income (If sp	(7) or (8): In case of second is insufficient, please  Spouse	eparate filing, taxpa	Total (to be filled in n.s.n.90)
Necessary and reasonable actual expense divide their expense based on the same  For income under Section 40 (3)  1. Cost of service provision 2. Salaries/wages 3. Other expense(s)  For income under Section 40 (5)  1. Cost of service provision	payable Tax over	under Section 40 (5) (6) (ir respective income (If sp	(7) or (8): In case of second is insufficient, please  Spouse	eparate filing, taxpa	Total (to be filled in n.s.n.90)
Necessary and reasonable actual expense divide their expense based on the same  For income under Section 40 (3)  1. Cost of service provision 2. Salaries/wages 3. Other expense(s)  For income under Section 40 (5)  1. Cost of service provision	payable Tax over	under Section 40 (5) (6) (ir respective income (If sp	(7) or (8): In case of second is insufficient, please  Spouse	eparate filing, taxpa	Total (to be filled in n.s.n.90)
Necessary and reasonable actual expense divide their expense based on the same  For income under Section 40 (3)  1. Cost of service provision 2. Salaries/wages 3. Other expense(s)  For income under Section 40 (5)  1. Cost of service provision 2. Salaries/wages 3. Other expense(s)	payable Tax over	under Section 40 (5) (6) (ir respective income (If sp	(7) or (8): In case of second is insufficient, please  Spouse	eparate filing, taxpa	Total (to be filled in n.s.n.90)
Necessary and reasonable actual expense divide their expense based on the same  For income under Section 40 (3)  1. Cost of service provision 2. Salaries/wages 3. Other expense(s)  For income under Section 40 (5)  1. Cost of service provision 2. Salaries/wages 3. Other expense(s)	ratio used to divide the	under Section 40 (5) (6) (ir respective income (If sp	(7) or (8): In case of second is insufficient, please  Spouse	eparate filing, taxpa	Total (to be filled in n.s.n.90)
Necessary and reasonable actual expense divide their expense based on the same  For income under Section 40 (3)  1. Cost of service provision 2. Salaries/wages 3. Other expense(s)  For income under Section 40 (5)  1. Cost of service provision 2. Salaries/wages 3. Other expense(s)	ratio used to divide the	rpaid to be filled in a.s.  under Section 40 (5) (6) (ir respective income (If sp.  Taxpayer  Taxpayer  Taxpayer	(7) or (8): In case of se pace is insufficient, please  Spouse  Spouse  Spouse	eparate filing, taxpa	Total (to be filled in n.s.n.90)  Total (to be filled in n.s.n.90)  Total (to be filled in n.s.n.90)
Necessary and reasonable actual expense divide their expense based on the same  For income under Section 40 (3)  1. Cost of service provision 2. Salaries/wages 3. Other expense(s)  For income under Section 40 (5)  1. Cost of service provision 2. Salaries/wages 3. Other expense(s)  For income under Section 40 (5)  1. Cost of service provision 2. Salaries/wages 3. Other expense(s)	ratio used to divide the	rpaid to be filled in a.s.  under Section 40 (5) (6) (ir respective income (If sp.  Taxpayer  Taxpayer  Taxpayer	(7) or (8): In case of se pace is insufficient, please  Spouse  Spouse  Spouse	eparate filing, taxpa	Total (to be filled in n.s.n.90)  Total (to be filled in n.s.n.90)  Total (to be filled in n.s.n.90)
Necessary and reasonable actual expense divide their expense based on the same  For income under Section 40 (3)  1. Cost of service provision 2. Salaries/wages 3. Other expense(s)  For income under Section 40 (5)  1. Cost of service provision 2. Salaries/wages 3. Other expense(s)  For income under Section 40 (6)  For income under Section 40 (6)  1. Cost of service provision	ratio used to divide the	rpaid to be filled in a.s.  under Section 40 (5) (6) (ir respective income (If sp.  Taxpayer  Taxpayer  Taxpayer	(7) or (8): In case of se pace is insufficient, please  Spouse  Spouse  Spouse	eparate filing, taxpa	Total (to be filled in n.s.n.90)  Total (to be filled in n.s.n.90)  Total (to be filled in n.s.n.90)
Necessary and reasonable actual expense divide their expense based on the same  For income under Section 40 (3)  1. Cost of service provision 2. Salaries/wages 3. Other expense(s)  For income under Section 40 (5)  1. Cost of service provision 2. Salaries/wages 3. Other expense(s)  For income under Section 40 (6)  1. Cost of service provision 2. Salaries/wages 3. Other expense(s)	ratio used to divide the	rpaid to be filled in a.s.  under Section 40 (5) (6) (ir respective income (If sp.  Taxpayer  Taxpayer  Taxpayer	(7) or (8): In case of se pace is insufficient, please  Spouse  Spouse  Spouse	eparate filing, taxpa	Total (to be filled in n.s.n.90)  Total (to be filled in n.s.n.90)  Total (to be filled in n.s.n.90)



	6		_
Allowance(s) and Exemption(s) after Deduction of Expense(s)	Taxpayer	Spouse	Total (to be filled in n.s.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		Ш	  - 
(fill in Personal Identification No.)			[ [
<ol> <li>Disabled/Incompetent person (amount as specified in ล.ย.04</li> </ol>			
<b>6.</b> Health insurance premium for parents of ta	expayer and spouse		
7. Life insurance premium paid			
Health insurance premium pai	id id		
Annuity insurance premium pa	aid Land		
8. Provident fund contribution			   <del>                                   </del>
(not exceeding 10,000 baht)			'
<ol><li>National Savings Fund contribution</li></ol>	ution Lilling I		
0. Retirement Mutual Fund unit	purchase Lilling IIII		
1. Super Savings Fund (SSF) unit pu	urchase Lillilli Hill	<u> </u>	'
2. Interest paid on loan for purch hire-purchase, <i>or construction</i>			
3. Social Security Fund contribut	ion Lilling Hill	[H	<u> </u>
<b>4.</b> Purchase and installation of a 0	Closed-Circuited Television (CCTV) expense	e (only for income under 40 (	5) (6) (7) and (8)
in the special development zo	one)		
5. Antenatal Care and Delivery Exp	pense		
<b>6.</b> Political parties donations			
7. Amout invested in shares or co	ontribution as partner to establish or incre	ease capital of a company or	juristic partnership
registered as social enterprise			
.8. Domestic purchase of goods ar	nd services under "Easy E-Receipt" (from	January 1 to February 15, 20	24 ) only eligible for those
with e-Tax Invoice and e-Recei	ipt IIII		
<b>18.1</b> Purchase of goods and se	ervices		
registered for VAT			
18.2 Purchase of books, news	papers		I
and magazines	[H		
18.3 Purchase of e-books and	e-book		l
subscription services			
18.4 Purchase of OTOP goods			
9. Thai ESG Fund unit purchase			[ ]   ]   ]   ]   ]   ]   ]   ]   ]
20. Construction cost for building	a new residential property paid		 
to a contractor who is a VAT re	egistant	-	-
<b>21.</b> Domestic tours (from May 1, 20	024,		
to November 30, 2024)		-	-
<b>22.</b> Home repair expenses (due to	flooding between August 16, 2024,		I
and December 31, 2024)			
23. Vehicle repair expenses (due to	o flooding between August 16, 2024,		 
and December 31, 2024)			
24. Total (1. to 23.) to be included of ภ.ч.ด.90	in <b>No. 11</b> 2.		 
(Evidence attached 4. to 23. To	otalcopy/copies)		,
	la Normal and Land		