

Income Exemption Entitlement Form to be used with ภ.ง.ด.94 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.

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

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

Middle Name.....

Surname.....

☒ Spouse :

Taxpayer Identification No.

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 (5)

1. Rental of properties

- (1) Houses, buildings, hire-purchase,
other structures or floating house
(2) Others (Specify).....

Taxpayer ☐

Spouse ☐

Taxpayer ☐

Spouse ☐

2. Breach of hire purchase /installment sale contract

Taxpayer ☐

Spouse ☐

Assessable Income

Exempted Income*

Income after deduction** of exemption to be filled in ภ.ง.ด.94

No. 2 Assessable Income under Section 40 (6)

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

1. Arts of healing

Taxpayer ☐

Spouse ☐

2. Others (Specify).....

Taxpayer ☐

Spouse ☐

No. 3 Assessable Income under Section 40 (7)

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

(Specify).....

Taxpayer ☐

Spouse ☐

No. 4 Assessable Income under Section 40 (8)

1. Income from business, commerce, agriculture, industry, transport, etc., including sales of immovable property acquired in a commercial or profitable manner

(1) (Specify).....

Taxpayer ☐

Spouse ☐

(2) (Specify).....

Taxpayer ☐

Spouse ☐

(3) (Specify).....

Taxpayer ☐

Spouse ☐

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 ☐

Spouse ☐

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

(1) Inheritance or gift

Taxpayer ☐

Spouse ☐

(2) Acquired not in a commercial
or profitable manner

Taxpayer ☐

Spouse ☐

4. Income from 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 ☐

Spouse ☐

(2) Income from a moral sponsorship/ gift
from an ascendant under Section 42(27)

Taxpayer ☐

Spouse ☐

(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 ☐

Spouse ☐

Signature.....Taxpayer

Signature.....Spouse

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

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

- In case of choosing to include the income with other incomes, fills the income after deducting the exemption* in A 7. of ภ.ง.ด.94
- In case of choosing to pay tax at a rate of 5 percent, fills the income after deducting the exemption* in A 8. of ภ.ง.ด.94

* 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 ภ.ง.ด.94