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

Payer of Income

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) .....

is income of taxpayer ..... percent ; of spouse ..... percent

Less expense ..... percent ☐ Actual ..... ☐Balance **1** ▶ .....

(2) (Specify) .....

is income of taxpayer ..... percent ; of spouse ..... percent

Less expense ..... percent ☐ Actual ..... ☐Balance **2** ▶ .....

(3) (Specify) .....

is income of taxpayer ..... percent ; of spouse ..... percent

Less expense ..... percent ☐ Actual ..... ☐Balance **3** ▶ .....

(4) (Specify) .....

is income of taxpayer ..... percent ; of spouse ..... percent

Less expense ..... percent ☐ Actual ..... ☐Balance **4** ▶ .....

2. Share of profits from mutual fund under the Announcement of the National Executive Council (where taxpayer does not allow payer of income to withhold 10 percent tax or want to 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 in a non-commercial and non-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) .....

(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** to be included in No. 11 1. ▶ .....

Necessary and reasonable actual expense incurred for income under Section 40 (3) (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)

1. Cost of service provision .....

2. Salaries / wages .....

3. Other expense(s) .....

Total .....

## For income under Section 40 (5)

1. Cost of service provision .....

2. Salaries / wages .....

3. Other expense(s) .....

Total .....

## For income under Section 40 (6)

1. Cost of service provision .....

2. Salaries / wages .....

3. Other expense(s) .....

Total .....

## For income under Section 40 (7)

1. Cost of service provision .....

2. Salaries / wages .....

3. Other expense(s) .....

Total .....

## 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 .....

B. Expense(s)

1. Salaries / wages .....

2. ....

3. ....

Total .....

Total (A. + B.) .....

**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

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

(Attached Evidence ..... copy/copies) Total ☐ Tax payable ☐ Tax Overpaid to be filled in **No. 11** 17. ☐

**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))

	Income amount	Tax amount
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. ▶		

**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 Pension Insurance Premium)

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**No. 11** Tax Computation

- Income after deduction of expenses (Total of the last items from **No. 1** to **No. 7** ) . . . . . ☐
- Less allowances, etc. (from the last item of Allowance(s) and Exemption(s) after Deduction of Expenses(s) Attachment or ภ.ง.ด.90 Attachment in case of joint filing (from the last item of Allowance(s) and Exemption(s) after Deduction of Expenses(s))) . . . . . ☐
- Balance (1. - 2.) . . . . . ☐
- Less donation supporting education / sports / others (twice the actual amount paid but not exceeding 10 percent of 3.) . . . . . ☐
- Balance (3. - 4.) . . . . . ☐
- Less other donation (not exceeding 10 percent of 5.) . . . . . ☐
- Net income (5. - 6.) . . . . . ☐
- Tax computed on income from 7. . . . . ☐
- Tax computed from assessable income of 120,000 baht or above: 0.5 percent of total assessable income before deduction of expenses under **No. 1** to **No. 7** 1. to 4. (excluding income under Section 40(1))=.....X0.005= ☐
- Tax payable (higher amount between 8. and 9., unless tax computed in 9. is less than 5,000 baht , then tax payable is the amount under 8.) . . . . . ☐
- Tax payable from the form "Income Declaration in Temporary Development Area..." . . . . . ☐
- Total tax payable . . . . . ☐
- Less Exemption for first time home buyer ☐ (Property Value) ☐ . . . . . ☐
- Tax Payable (only if 12. is more than 13.) . . . . . ☐
- Less ☐ withholding tax and tax credit. . . . . ☐  
☐ tax paid according to ภ.ง.ด.93 and ภ.ง.ด.94 . . . . . ☐
- Tax : ☐ Payable ☐ Overpaid . . . . . ☐
- Tax : ☐ Payable ☐ Overpaid (carried over from **No. 8** (if any)) . . . . . ☐
- Total tax ☐ Payable ☐ Overpaid (Attached evidence for 4., 6., 13., and 15. total ..... copy/copies). ▶ ☐
- Plus additional tax payable (from **No. 9** (if any)) . . . . . ☐
- Plus additional tax payable (from 6. on Attachment Form (if any)) . . . . . ☐
- Less tax overpaid (from 7. on Attachment Form (if any)) . . . . . ☐
- Less tax calculated from previous filing of ☐ ภ.ง.ด.90 ☐ ภ.ง.ด.91 (In the case of additional filing) . . . . . ☐
- Tax ☐ Payable ☐ Overpaid . . . . . ☐
- Add surcharge (if any) . . . . . ☐
- Total Tax ☐ Payable ☐ Overpaid ▶ ☐

# Allowance(s) and Exemption(s) after Deduction of Expense(s) Attachment

Attachment ☐ ๓.๓.๓.๙๐ Tax year..... ☐ ๓.๓.๓.๙๑ Tax year.....

<div style="display: flex; justify-content: space-between; align-items: center;"> <div style="text-align: center;"> <b>Taxpayer</b> </div> <div style="text-align: center;"> <b>Taxpayer Identification No.</b>  <div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto;"></div> </div> </div> <div style="margin-top: 5px;"> <b>First Name</b> .....  <b>Middle Name</b> .....  <b>Surname</b> .....         </div>	<div style="display: flex; justify-content: space-between; align-items: center;"> <div style="text-align: center;"> <b>Spouse</b> </div> <div style="text-align: center;"> <b>Taxpayer Identification No.</b>  <div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto;"></div> </div> </div>
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1. Taxpayer (60,000 baht or 120,000 baht, as the case may be) . . . . .
2. Spouse (60,000 baht if filing jointly or has no income) . . . . .
3. Child 30,000 baht/person for  person(s) . . . . .   
 (fill in Personal Identification No.) . . . . .
- Child (second child onwards born in or after 2018) 60,000 baht/person for  person(s) . . . . .   
 (fill in Personal Identification No.) . . . . .
4. Parental care  
 (fill in Personal Identification No.)  
 . . . . .   
 (Father of taxpayer)  
 . . . . .   
 (Mother of taxpayer)  
 . . . . .   
 (Father of spouse who is filling jointly or has no income)  
 . . . . .   
 (Mother of spouse who is filling jointly or has no income)  
 . . . . .
5. Disabled/Incompetent person support (amount as specified in ๓.๘.04) . . . . .
6. Health insurance premium for parents of taxpayer and spouse.  
 (fill in Personal Identification No.)  
 . . . . .   
 (Father of taxpayer) . . . . . (Mother of taxpayer)  
 . . . . .   
 (Father of spouse) . . . . . (Mother of spouse)
7. Life insurance premium paid . . . . .   
 Health insurance premium paid . . . . .   
 Pension insurance premium paid . . . . .
8. Provident fund contribution (not exceeding 10,000 baht) . . . . .
9. National Savings Fund contribution . . . . .
10. Retirement Mutual Fund unit purchase . . . . .
11. Super Savings Fund (SSF) unit purchase . . . . .
12. Super Savings Fund (Extra) (SSFX) unit purchase . . . . .
13. Interest paid on loan for purchase, hire-purchase, or construction of residence . . . . .
14. First time home buyer expense . . . . .   
 Property Value . . . . .
15. Social Security Fund contribution . . . . .
16. Purchase and installation of a Closed-Circuited Television (CCTV) expense  
 (only for income under 40 (5) (6) (7) and (8) in the special development zone). . . . .
17. Debit card processing Fees (only for income under 40 (5) (6) (7) and (8)) . . . . .
18. Antenatal Care and Delivery Expense . . . . .
19. Political parties donations . . . . .
20. Domestic purchase of goods or service expense ("Shop-Dee-Mee-Kuen" Project from 23 Oct 2020 to 31 Dec 2020)  
 20.1 goods and services which are subject to VAT . . . . .   
 20.2 books, e-books . . . . .   
 20.3 OTOP goods . . . . .
21. Total (1. to 20.) to be included in No. 11 2. of ๓.๓.๓.๙๐ . . . . .   
 or to be filled in A 6. of ๓.๓.๓.๙๑