

Income Exemption Entitlement Form to be used with ภ.ง.ด.90 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.

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

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

Middle Name

Surname

Spouse

Taxpayer Identification No.

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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 (1) (2)

- Section 40 (1)** Salary, wage, pension, etc
- Less** exempted income*
- Balance (1. - 2.)** to be filled in ภ.ง.ด.90 No. 1. 1. page 2.
- Section 40 (2)** meeting allowance, commission, etc
- Less** exempted income*
- Balance (4. - 5.)** to be filled in ภ.ง.ด.90 No. 1. 3. page 2.

Taxpayer

Spouse

No. 2 Assessable Income Under Section 40 (3)

Assessable Income

Exempted Income*

Income after deduction**
of exemption to be filled in ภ.ง.ด.90

- Annuities from wills, other juristic act, or court order, etc.

(1) (Specify).....

Taxpayer ☐

Spouse ☐

(2) (Specify).....

Taxpayer ☐

Spouse ☐

- Royalties

Taxpayer ☐

Spouse ☐

- Goodwill, and other rights

Taxpayer ☐

Spouse ☐

No. 3 Assessable Income Under Section 40 (4)

- Interest, negotiable or debt instrument discount

Taxpayer ☐

Spouse ☐

- Share of profits from mutual fund under Securities and Exchange law

Taxpayer ☐

Spouse ☐

- Dividends from foreign companies

Taxpayer ☐

Spouse ☐

- Dividends from company or juristic partnership under Thai Law

Taxpayer ☐

Spouse ☐

- Dividend tax credit from 4.

Taxpayer ☐

Spouse ☐

- Others (Specify).....

Taxpayer ☐

Spouse ☐

(1) Margin for sale of investment units back to Retirement Mutual Fund

Taxpayer ☐

Spouse ☐

That does not exclude income

(2) Margin for sale of investment units back to Long-Term Equity Fund

Taxpayer ☐

Spouse ☐

That does not exclude income

(3) Margin for sale of investment units back to Super Savings Fund (SSF) / Super Savings Fund (Extra) (SSFX)

Taxpayer ☐

Spouse ☐

That does not exclude income

No. 4 Assessable Income Under Section 40 (5)

- Rental of properties

(1) Houses, buildings,

Taxpayer ☐

other structures or floating house

Spouse ☐

(2) Others (Specify).....

Taxpayer ☐

Spouse ☐

- Breach of hire purchase /installment

Taxpayer ☐

sale contract

Spouse ☐

* 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.90

No. 5 Assessable Income Under Section 40 (6)

Assessable Income

Exempted Income*

Income after deduction**
of exemption to be filled in ๓.๓.๑.๙๐Income from liberal professions : laws, arts of
healing, engineering, architecture, accounting etc.

1. Arts of healing

Taxpayer ☐Spouse ☐

2. Others (Specify).....

Taxpayer ☐Spouse ☐**No. 6 Assessable Income Under Section 40 (7)**Income from contract of work where the contractor
has to provide essential materials other than equipmentTaxpayer ☐Spouse ☐**No. 7 Assessable Income Under Section 40 (8)**

1. Income from business, commerce, agriculture, industry, transport, etc.

(1) (Specify).....

Taxpayer ☐Spouse ☐

(2) (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 ๑๐ 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 in a non-commercial and
non-profitable mannerTaxpayer ☐Spouse ☐**No. 8 Income from sale of immovable properties acquired in a non-commercial and non-profitable manner and opted to pay tax separate from other income**

Income from sales of immovable properties

No.

Taxpayer ☐Spouse ☐

No.

Taxpayer ☐Spouse ☐**No. 9 Income from Gift only the amount which was not exempted under Section 42 (26) (27) (28)**1. Income from a transfer of ownership/possessory right
in immovable property under Section 42 (26)Taxpayer ☐Spouse ☐2. Income from a moral sponsorship/from gift
from an ascendant under Section 42 (27)Taxpayer ☐Spouse ☐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)Taxpayer ☐Spouse ☐For **No. 9** taxpayer has two options to pay taxes:1. Where opt to include with other income, fill in the amount after exemption* in ๓.๓.๑.๙๐ **No. 7** 7.2. Where opt to pay taxes at a rate of 5 percent of the income, fill in the amount after exemption* in ๓.๓.๑.๙๐ **No. 9**

Signature.....Taxpayer

Signature.....Spouse

Date.....

(DD/MM/YYYY)

* 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 ๓.๓.๑.๙๐