ภ.ง.ด.94 Attachment - Joint Filing

	Taxpayer		Spouse	
⦿ **Taxpayer**	Taxpayer Identification No.	⦿ **Spouse**	Taxpayer Identification No.	

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

Date of Birth............/............../..................

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

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

A Assessable Income Under Section 40 (5)–(8)

	Taxpayer	Spouse	Total (to be filled in ภ.ง.ด.94)
1. Taxpayer Identification No. of Payer of Income			
Income (*Specify*).....................			
Less expense ☐ .... **percent** ☐ Actual			
Balance *(only if income is more than expense)* ①▶			
2. Taxpayer Identification No. of Payer of Income			
Income (*Specify*).....................			
Less expense ☐ .... **percent** ☐ Actual			
Balance *(only if income is more than expense)* ②▶			
3. Taxpayer Identification No. of Payer of Income			
Income (*Specify*).....................			
Less expense ☐ .... **percent** ☐ Actual			
Balance *(only if income is more than expense)* ③▶			
4. Taxpayer Identification No. of Payer of Income			
Income (*Specify*).....................			
Less expense ☐ .... **percent** ☐ Actual			
Balance *(only if income is more than expense)* ④▶			
5. Taxpayer Identification No. of Payer of Income			
Income from sales of **unit in Retirement Mutual Fund**			
Cost price			
Gains			
☐ Exempted			
☐ Not Exempted ⑤▶			
6. Taxpayer Identification No. of Payer of Income			
Income from sales of **unit in Long-Term Equity Fund**			
Cost price			
Gains			
☐ Exempted			
☐ Not Exempted ⑥▶			
7. Income from a gift *(where opt to include the amount which was not exempted under Section 42 (26) (27) and (28) with other income)*			
(1) Income from a transfer of ownership/ possessory right in an immovable property under Section **42** (**26**)			
(2) Income from a moral sponsorship/ gift from an ascendant under Section **42** (**27**)			
(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**)			
⑦▶			
Total ① to ⑦ to be filled in ⓒ **1.** of ภ.ง.ด.94 form			

Remark:

In case of being disabled person under 65 years old or taxpayer (including disabled person) 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.

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A — Assessable Income Under Section 40 (5)–(8)

	Taxpayer	Spouse	Total (to be filled in ภ.ง.ด.94)

8. Income from a gift (where opt to pay taxes at a rate of 5 percent on 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)

Tax amount

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

Tax amount

(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)

Tax amount

Total ⑧ ▶ Income amount ☐ Tax amount ☐

Total income under Section 40 (5) – (8) before deduction of exempted income and expenses

9. Amount of income opted to pay taxes without including with other income (to be used as a tax base in calculating the purchase of Retirement Mutual Fund units or Long-Term Equity Fund units)

B — Allowance and Exemption after Deduction of Expenses

	Taxpayer	Spouse	Total (to be filled in ภ.ง.ด.94)

1. Taxpayer
2. Spouse (30,000 baht)
3. Child 15,000 baht/person for ☐ person(s)
4. Parental care
   - Father of taxpayer
   - Mother of taxpayer
   - Father of spouse who is filing jointly or has no income
   - Mother of spouse who is filing jointly or has no income
5. Disabled/Incompetent person support
6. Health insurance premium for parents of taxpayer and spouse
7. Life insurance premium paid

   Annuity insurance premium paid
8. Retirement Mutual Fund unit purchase
9. National Savings Fund contribution
10. Long-Term Equity Fund unit purchase
11. Interest paid on loan for purchase, hire-purchase, or construction of residence
12. First time home buyer expense

    Property value
13. Social Security Fund contribution
14. Flood-affected house repair expense (from floods during 1st December 2016 - 31st May 2017)
15. Flood-affected vehicle repair expense (from floods during 1st December 2016 - 31st May 2017)
16. Others..
17. Others..
18. **Total** (1. to 17.) to be filled in Ⓒ 2. of ภ.ง.ด.94 form

C — Exemption for first time homebuyer

	Taxpayer	Spouse	Total (to be filled in ภ.ง.ด.94)

Less Exemption for first time home buyer

Property Value

(To be filled in Ⓒ 15. of ภ.ง.ด.94 form)