

No. 1 Assessable Income Under Section 40 (1) (2)

Payer of Income
Taxpayer Identification No.

1. Section 40 (1) : Salary, wage, pension, etc.
(including exempted income from 2.(4))
2. Less (1) Provident fund contribution
(only the part exceeding 10,000 baht)
- (2) Government Pension Fund contribution
- (3) Private teacher aid fund contribution
- (4) Severance pay under Labor Law
(if opt to include)
- Total (1) to (4) (Attachment from (1) to (4))
.....copy/copies)
3. Section 40 (2): Meeting allowances,
commissions, etc.
4. Balance (1. - 2. + 3.)
5. Less expense (40 percent but not exceeding 60,000 baht)
6. Balance (4. - 5.) to be included in No. 11 1.

No. 2 Assessable Income Under Section 40 (3)

Payer of Income
Taxpayer Identification No.

1. Goodwill, other royalties, annuities from wills,
other juristic act, or court order, etc.
 - (1) (Specify)..... ①
 - (2) (Specify)..... ②
 - (3) (Specify)..... ③
 - (4) (Specify)..... ④
2. Royalties
 - Less expense (40 percent but not exceeding 60,000 baht)
 - Balance ⑤
 - Total ① to ⑤ to be included in No. 11 1.

No. 3 Assessable Income Under Section 40 (4)

Payer of Income
Taxpayer Identification No.

1. Interest, bill or debt instrument discount, which the taxpayer is the first holder
(if opt not to pay tax at the rate
of 15 percent)
2. Share of profits from mutual fund
(if opt not to pay tax at the rate
of 10 percent)
3. Dividends from foreign companies
4. Dividends from company or juristic partnership
incorporated under Thai law
(if opt not to pay tax at the rate
of 10 percent)
5. Dividend tax credit from item 4.*
6. Others (Specify)
- Total (1. to 6.) to be included in No. 11 1.

* For more details, please see instruction on page 11

No. 4 Assessable Income Under Section 40 (5)

Payer of Income
Taxpayer Identification No.

1. Rental of properties
 - (1) House, building, other structure, or floating house
Less expense ☐ 30 percent ☐ Actual
Balance ①
 - (2) Other (Specify)
Less expense ☐percent ☐ Actual
Balance ②
 - (3) Other (Specify)
Less expense ☐percent ☐ Actual
Balance ③
2. Breach of hire-purchase, or installment
sales contract.
Less expense 20 percent
Balance ④
Total ① to ④ to be included in No. 11 1.

No. 5 Assessable Income Under Section 40 (6)

Payer of Income
Taxpayer Identification No.

Income from liberal professions; legal, arts of healing, engineering,
architecture, accounting, and fine arts

1. Arts of healing
Less expense ☐ 60 percent ☐ Actual
Balance ①
2. Other (Specify)
Less expense ☐ 30 percent ☐ Actual
Balance ②
3. Other (Specify)
Less expense ☐ 30 percent ☐ Actual
Balance ③
Total ① to ③ to be included in No. 11 1.

No. 6 Assessable Income Under Section 40 (7)

Payer of Income
Taxpayer Identification No.

Income from contracts of work where the contractor has to
provide essential material other than equipment

- (Specify)
- Less expense ☐ 70 percent ☐ Actual
- Balance to be included in No. 11 1.

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 Securities and Exchange law (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 not in a commercial or profitable manner
 Less expense percent Actual
 Number of years of holding year(s)
 Balance 7 ▶

4. Income from sales of unit in Retirement Mutual Fund
 Cost price
 Gains
☐ Exempted
☐ Not Exempted 8 ▶

5. Income from sales of unit in Long-Term Equity Fund
 Cost price
 Gains
☐ Exempted
☐ Not Exempted 9 ▶

6. 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 10 ▶

Total 1 to 10 to be included in No. 11 1.

Necessary and reasonable actual expense incurred for income under Section 40 (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 (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.
 4.
 5.
 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 Long-Term Equity Fund unit)

No. 11 Tax Computation

1. Income after deduction of expenses (Total of the last items from No. 1 to No. 7)	
2. Less allowances, etc. (from Allowance(s) and Exemption(s) after Deduction of Expense(s) Attachment 20. or ภ.ง.ด.90 Attachment in case of joint filing (from Allowance(s) and Exemption(s) after Deduction of Expense(s) 20.).	
3. Balance (1. - 2.)	
4. Less donation supporting education / sports / others (twice the actual amount paid but not exceeding 10 percent of 3.)	
5. Balance (3. - 4.)	
6. Less other donation (not exceeding 10 percent of 5.)	
7. Net income (5. - 6.)	
8. Tax computed on income from 7.	
9. Tax computed from assessable income of 60,000 baht or above: 0.5 percent of total assessable income before deduction of expenses under No. 1 to No. 7 1. to 3. and 6. and gain from sales of mutual fund unit where not exempted in No. 7 4. and 5.(if any) (excluding income under Section 40(1))=.....X0.005=	
10. 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.)	
11. Tax payable from the form "Income Declaration in Temporary Development Area..."	
12. Total tax payable	
13. Less Exemption for first time home buyer <input type="text"/> (Property Value)	
14. Tax Payable (only if 12. is more than 13.)	
15. Less <input type="checkbox"/> withholding tax and tax credit.	
<input type="checkbox"/> tax paid according to ภ.ง.ด.93 and ภ.ง.ด.94	
16. Tax : <input type="checkbox"/> Payable <input type="checkbox"/> Overpaid	
17. Tax : <input type="checkbox"/> Payable <input type="checkbox"/> Overpaid (carried over from No. 8 (if any))	
18. Total tax <input type="checkbox"/> Payable <input type="checkbox"/> Overpaid (Attached evidence for 4., 6., 13., and 15. total copy/copies).	
19. Plus additional tax payable (from No. 9 (if any)).	
20. Plus additional tax payable (from <input checked="" type="radio"/> 6. on Attachment Form (if any))	
21. Less tax overpaid (from <input checked="" type="radio"/> 7. on Attachment Form (if any))	
22. Less tax paid from previous filing of <input type="checkbox"/> ภ.ง.ด.90 <input type="checkbox"/> ภ.ง.ด.91 (In the case of additional filing)	
23. Tax <input type="checkbox"/> Payable <input type="checkbox"/> Overpaid	
24. Add surcharge (if any)	
25. Total Tax <input type="checkbox"/> Payable <input type="checkbox"/> 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;"> <div style="text-align: center;"> <input checked="" type="radio"/> Taxpayer </div> <div style="text-align: center;"> Taxpayer Identification No. <div style="border: 1px solid black; width: 100px; height: 1.2em; margin: 2px 0;"></div> <div style="border: 1px solid black; width: 100px; height: 1.2em; margin: 2px 0;"></div> </div> </div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <div style="width: 45%;">First Name</div> <div style="width: 45%;">Surname</div> </div>	<div style="display: flex; justify-content: space-between;"> <div style="text-align: center;"> <input type="radio"/> Spouse </div> <div style="text-align: center;"> Taxpayer Identification No. <div style="border: 1px solid black; width: 100px; height: 1.2em; margin: 2px 0;"></div> <div style="border: 1px solid black; width: 100px; height: 1.2em; margin: 2px 0;"></div> </div> </div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <div style="width: 45%;">First Name</div> <div style="width: 45%;">Surname</div> </div>
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1. Taxpayer (30,000 baht or 60,000 baht, as the case may be).
2. Spouse (30,000 baht if filing jointly or has no income)
3. Child 15,000 baht/person for person(s) (not studying or studying abroad)

(fill in Personal Identification No.)

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- Child 17,000 baht/person for person(s) (studying in Thailand)

(fill in Personal Identification No.)

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4. Parental care

(fill in Personal Identification No.)

(Father of taxpayer)

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(Mother of taxpayer)

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(Father of spouse who is filling jointly or has no income)

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(Mother of spouse who is filling jointly or has no income)
5. Disabled/Incompetent person support (amount as specified in ๓.๕.๐๔)
6. Health insurance premium for parents of taxpayer and spouse.

(fill in Personal Identification No.)

(Father of taxpayer)

(Mother of taxpayer)

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(Father of spouse)

(Mother of spouse)

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7. Life insurance premium paid.
Annuity insurance premium paid
8. Provident fund contribution (not exceeding 10,000 baht)
9. National Savings Fund contribution
10. Retirement Mutual Fund unit purchase.
11. Long-Term Equity Fund unit purchase
12. Interest paid on loan for purchase, hire-purchase, or construction of residence
13. First time home buyer expense
Property Value.
14. Social Security Fund contribution.
15. Food and domestic tourism expense during the Songkarn festival.
16. Domestic tourism expense
17. Purchase of One Tambon One Product (OTOP) goods
18. Year – end domestic tourism expense
19. Domestic purchase of goods or service expense
20. Total (1. to 19.) to be included in No. 11 2. of ๓.๓.๓.๙๐ ▶
or to be filled in A 6. of ๓.๓.๓.๙๑