



**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 (50 percent but not exceeding 100,000 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. Annuities from wills, other juristic act,  
or court order, etc.
  - (1) (Specify)..... **1**
  - (2) (Specify)..... **2**
  - (3) (Specify)..... **3**
2.  Royalties
- Goodwill, other rights
- Less expense  50 percent (but not exceeding 100,000 baht)
- Actual
- Balance **4**
- Total **1** to **4** 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 10

**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  60 percent  Actual
- Balance to be included in **No. 11** 1.



**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** 19. ▶

**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 <b>No. 1</b> to <b>No. 7</b> )	
2. Less allowances, etc. (from Allowance(s) and Exemption(s) after Deduction of Expense(s) Attachment 21. or ภ.ง.ด.90 Attachment in case of joint filing (from Allowance(s) and Exemption(s) after Deduction of Expense(s) 21.).	
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 contribution made to flood victims from 1 <sup>st</sup> January 2017 to 31 <sup>st</sup> March 2017 and from 5 <sup>th</sup> July 2017 to 31 <sup>st</sup> December 2017 (1.5 times the actual amount donated but not exceeding 10 percent of 5.)	
7. Balance (5. - 6.)	
8. Less other donation (not exceeding 10 percent of 7.)	
9. Net income (7. - 8.)	
10. Tax computed on income from 9.	
11. Tax computed from assessable income of 120,000 baht or above: 0.5 percent of total assessable income before deduction of expenses under <b>No. 1</b> to <b>No. 7</b> 1. to 3. and 6. and gain from sales of mutual fund unit where not exempted in <b>No. 7</b> 4. and 5.(if any) (excluding income under Section 40(1))=.....X0.005=	
12. Tax payable (higher amount between 10. and 11., unless tax computed in 11. is less than 5,000 baht , then tax payable is the amount under 10.)	
13. Tax payable from the form "Income Declaration in Temporary Development Area..."	
14. Total tax payable	
15. Less Exemption for first time home buyer <input type="text"/> (Property Value)	
16. Tax Payable (only if 14. is more than 15.)	
17. 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	
18. Tax : <input type="checkbox"/> Payable <input type="checkbox"/> Overpaid	
19. Tax : <input type="checkbox"/> Payable <input type="checkbox"/> Overpaid (carried over from <b>No. 8</b> (if any))	
20. Total tax <input type="checkbox"/> Payable <input type="checkbox"/> Overpaid (Attached evidence for 4., 6., 13., 15., and 17. total ..... copy/copies) ▶	
21. Plus additional tax payable (from <b>No. 9</b> (if any)).	
22. Plus additional tax payable (from <b>C</b> 6. on Attachment Form (if any))	
23. Less tax overpaid (from <b>C</b> 7. on Attachment Form (if any))	
24. 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)	
25. Tax <input type="checkbox"/> Payable <input type="checkbox"/> Overpaid	
26. Add surcharge (if any)	
27. Total Tax <input type="checkbox"/> Payable <input type="checkbox"/> Overpaid ▶	

