

Taxpayer

Taxpayer Identification No.

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

Spouse

Taxpayer Identification No.

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

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

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

No. 1 Assessable Income Under Section 40 (1) (2)	Taxpayer	Spouse	Total (to be filled in ภ.จ.ถ.90)
Payer of Income	<input type="text"/>	<input type="text"/>	
	Taxpayer Identification No.	Taxpayer Identification No.	
1. Section 40 (1) Salary, wage, pension, etc.	<input type="text"/>	<input type="text"/>	<input type="text"/>
2. Less (1) Provident fund contribution <i>(only the part exceeding 10,000 Baht)</i>	<input type="text"/>	<input type="text"/>	<input type="text"/>
(2) Government Pension Fund contribution	<input type="text"/>	<input type="text"/>	<input type="text"/>
(3) Private teacher aid fund contribution	<input type="text"/>	<input type="text"/>	<input type="text"/>
(4) Severance pay under Labor Law <i>(if opt to include)</i>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total (1) to (4) (Attachment from (1) to (4)copy/copies)	<input type="text"/>	<input type="text"/>	<input type="text"/>
3. Section 40 (2) Meeting allowances, commissions, etc.	<input type="text"/>	<input type="text"/>	<input type="text"/>
4. Balance (1. - 2. + 3.)	<input type="text"/>	<input type="text"/>	<input type="text"/>
5. Less expense (50 percent but not exceeding 100,000 baht)	<input type="text"/>	<input type="text"/>	<input type="text"/>
6. Balance (4. - 5.)	<input type="text"/>	<input type="text"/>	<input type="text"/>

No. 2 Assessable Income Under Section 40 (3)	Taxpayer	Spouse	Total (to be filled in ภ.จ.ถ.90)
Payer of Income	<input type="text"/>	<input type="text"/>	
	Taxpayer Identification No.	Taxpayer Identification No.	
1. Annuities from wills, other juristic act, or court order, etc.			
(1) (Specify)..... ① ▶	<input type="text"/>	<input type="text"/>	<input type="text"/>
(2) (Specify)..... ② ▶	<input type="text"/>	<input type="text"/>	<input type="text"/>
(3) (Specify)..... ③ ▶	<input type="text"/>	<input type="text"/>	<input type="text"/>
2. <input type="checkbox"/> Copyright	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="checkbox"/> Goodwill, other rights	<input type="text"/>	<input type="text"/>	<input type="text"/>
Less expense <input type="checkbox"/> 50 percent (but not exceeding 100,000 baht)	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="checkbox"/> Actual	<input type="text"/>	<input type="text"/>	<input type="text"/>
Balance ④ ▶	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total ① to ④	<input type="text"/>	<input type="text"/>	<input type="text"/>

Remark :

In case of deriving income paid as lump-sum payment by the employer due to the termination of employment, or being disabled person or disabled person who is a foreigner under 65 years old or taxpayer (including disabled person and disabled person who is a foreigner) 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.

No. 3 Assessable Income Under Section 40 (4)

Taxpayer

Spouse

Total (to be filled in ภ.ง.ด.90)

Payer of Income

[Taxpayer Identification No. grid]

Taxpayer Identification No.

[Spouse Taxpayer Identification No. grid]

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)

[Interest discount grid]

[Spouse Interest discount grid]

[Total Interest discount grid]

2. Share of profits from mutual fund (if opt not to pay tax at the rate of 10 percent)

[Mutual fund grid]

[Spouse Mutual fund grid]

[Total Mutual fund grid]

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)

[Dividends grid]

[Spouse Dividends grid]

[Total Dividends grid]

5. Dividend tax credit from item 4.
6. Others (Specify).....
Total (1. to 6.)

[Dividend tax credit grid]

[Spouse Dividend tax credit grid]

[Total Dividend tax credit grid]

[Others grid]

[Spouse Others grid]

[Total Others grid]

[Total grid]

[Spouse Total grid]

[Total Total grid]

No. 4 Assessable Income Under Section 40 (5)

Taxpayer

Spouse

Total (to be filled in ภ.ง.ด.90)

Payer of Income

[Taxpayer Identification No. grid]

Taxpayer Identification No.

[Spouse Taxpayer Identification No. grid]

Taxpayer Identification No.

1. Rental of properties
(1) House, building, other structure, or floating house Less expense [] 30 percent [] Actual Balance 1 ▶

[Rental grid]

[Spouse Rental grid]

[Total Rental grid]

[Less expense grid]

[Spouse Less expense grid]

[Total Less expense grid]

[Balance grid]

[Spouse Balance grid]

[Total Balance grid]

(2) Other (Specify)..... Less expense [] percent [] Actual Balance 2 ▶

[Other grid]

[Spouse Other grid]

[Total Other grid]

[Less expense grid]

[Spouse Less expense grid]

[Total Less expense grid]

[Balance grid]

[Spouse Balance grid]

[Total Balance grid]

(3) Other (Specify)..... Less expense [] percent [] Actual Balance 3 ▶

[Other grid]

[Spouse Other grid]

[Total Other grid]

[Less expense grid]

[Spouse Less expense grid]

[Total Less expense grid]

[Balance grid]

[Spouse Balance grid]

[Total Balance grid]

2. Breach of hire-purchase, or installment sales contract. Less expense 20 percent Balance 4 ▶

[Breach grid]

[Spouse Breach grid]

[Total Breach grid]

[Less expense grid]

[Spouse Less expense grid]

[Total Less expense grid]

[Balance grid]

[Spouse Balance grid]

[Total Balance grid]

Total 1 to 4

[Total grid]

[Spouse Total grid]

[Total Total grid]

No. 5 Assessable Income Under Section 40 (6)

Taxpayer

Spouse

Total (to be filled in ภ.ง.ด.90)

Payer of Income

[Taxpayer Identification No. grid]

Taxpayer Identification No.

[Spouse Taxpayer Identification No. grid]

Taxpayer Identification No.

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

1. Arts of healing Less expense [] 60 percent [] Actual Balance 1 ▶

[Arts of healing grid]

[Spouse Arts of healing grid]

[Total Arts of healing grid]

[Less expense grid]

[Spouse Less expense grid]

[Total Less expense grid]

[Balance grid]

[Spouse Balance grid]

[Total Balance grid]

2. Other (Specify)..... Less expense [] 30 percent [] Actual Balance 2 ▶

[Other grid]

[Spouse Other grid]

[Total Other grid]

[Less expense grid]

[Spouse Less expense grid]

[Total Less expense grid]

[Balance grid]

[Spouse Balance grid]

[Total Balance grid]

3. Other (Specify)..... Less expense [] 30 percent [] Actual Balance 3 ▶

[Other grid]

[Spouse Other grid]

[Total Other grid]

[Less expense grid]

[Spouse Less expense grid]

[Total Less expense grid]

[Balance grid]

[Spouse Balance grid]

[Total Balance grid]

Total 1 to 3

[Total grid]

[Spouse Total grid]

[Total Total grid]

No. 6 Assessable Income Under Section 40 (7)

Taxpayer

Spouse

Total (to be filled in ၈.၃.၈.၉၀)

Payer of Income

[Taxpayer ID boxes]

[Spouse ID boxes]

Taxpayer Identification No.

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

[Taxpayer grid]

[Spouse grid]

[Total grid]

No. 7 Assessable Income Under Section 40 (8)

Taxpayer

Spouse

Total (to be filled in ၈.၃.၈.၉၀)

Payer of Income

[Taxpayer ID boxes]

[Spouse ID boxes]

Taxpayer Identification No.

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).....

Less expense [] percent [] Actual

Balance

1 ▶

(2) (Specify).....

Less expense [] percent [] Actual

Balance

2 ▶

(3) (Specify).....

Less expense [] percent [] Actual

Balance

3 ▶

(4) (Specify).....

Less expense [] percent [] Actual

Balance

4 ▶

[Taxpayer grid for 1-4]

[Spouse grid for 1-4]

[Total grid for 1-4]

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 ▶

[Taxpayer grid]

[Spouse grid]

[Total grid]

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 ▶

[Taxpayer grid for 3.1-2]

[Spouse grid for 3.1-2]

[Total grid for 3.1-2]

4. Income from sales of unit in Retirement Mutual Fund

Cost price

Gains

[] Exempted

[] Not exempted

8 ▶

[Taxpayer grid]

[Spouse grid]

[Total grid]

5. Income from sales of unit in Long-Term Equity Fund

Cost price

Gains

[] Exempted

[] Not exempted

9 ▶

[Taxpayer grid]

[Spouse grid]

[Total grid]

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)

[Taxpayer grid]

[Spouse grid]

[Total grid]

(2) Income from a moral sponsorship/from gift

from an ascendant under Section 42 (27)

[Taxpayer grid]

[Spouse grid]

[Total grid]

(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 grid]

[Spouse grid]

[Total grid]

Total 10 ▶

[Taxpayer grid]

[Spouse grid]

[Total grid]

Total 1 to 10

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

Table for Taxpayer with columns: 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. Includes a total row for (Attached evidence copy/copies) Total.

Table for Spouse with columns: 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. Includes a total row for (Attached evidence copy/copies) Total.

Total (Taxpayer + Spouse) Tax payable Tax overpaid to be filled in ภ.จ.ด. 90 No. 8

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)

Table for Section 40 (3) with columns: Taxpayer, Spouse, Total (to be filled in ภ.จ.ด.90). Rows include: 1. Cost of service provision, 2. Salaries/wages, 3. Other expense(s), Total.

Table for Section 40 (5) with columns: Taxpayer, Spouse, Total (to be filled in ภ.จ.ด.90). Rows include: 1. Cost of service provision, 2. Salaries/wages, 3. Other expense(s), Total.

Table for Section 40 (6) with columns: Taxpayer, Spouse, Total (to be filled in ภ.จ.ด.90). Rows include: 1. Cost of service provision, 2. Salaries/wages, 3. Other expense(s), Total.

Table for Section 40 (7) with columns: Taxpayer, Spouse, Total (to be filled in ภ.จ.ด.90). Rows include: 1. Cost of service provision, 2. Salaries/wages, 3. Other expense(s), Total.

Table for Section 40 (8) with columns: Taxpayer, Spouse, Total (to be filled in ภ.จ.ด.90). Rows include: 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).

Table for Section 40 (8) with columns: Taxpayer, Spouse, Total (to be filled in ภ.จ.ด.90). Rows include: B. Expense(s) (1. Salaries/wages, 2., 3., Total, Total (A. + B.)).

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))

Taxpayer		Amount of income	Amount of tax
1.	Income from a transfer of ownership/possessory right in immovable property under Section 42 (26)	<input type="text"/>	<input type="text"/>
2.	Income from a moral sponsorship/from gift from an ascendant under Section 42 (27)	<input type="text"/>	<input type="text"/>
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)	<input type="text"/>	<input type="text"/>
Total		<input type="text"/>	<input type="text"/>
Spouse		Amount of income	Amount of tax
1.	Income from a transfer of ownership/possessory right in immovable property under Section 42 (26)	<input type="text"/>	<input type="text"/>
2.	Income from a moral sponsorship/from gift from an ascendant under Section 42 (27)	<input type="text"/>	<input type="text"/>
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)	<input type="text"/>	<input type="text"/>
Total		<input type="text"/>	<input type="text"/>
Total income and taxes which taxpayer and spouse shall pay to be filled in ၈.၁.၈.၉၀		No. 9	<input type="text"/>

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 or Pension Insurance Premium)	Taxpayer	Spouse	Total (to be filled in ၈.၁.၈.၉၀)
		<input type="text"/>	<input type="text"/>

No. 11 Less exemption for first time home buyer Less exemption for first time home buyer Property value (To be filled in ၈.၁.၈.၉၀ No. 11 13.)	Taxpayer	Spouse	Total
		<input type="text"/>	<input type="text"/>
	<input type="text"/>	<input type="text"/>	<input type="text"/>

**Allowance(s) and Exemption(s)
after Deduction of Expense(s)**

	Taxpayer	Spouse	Total (to be filled in ภ.ง.ด.90)
1. Taxpayer	<input type="text"/>		<input type="text"/>
2. Spouse (60,000 baht)		<input type="text"/>	<input type="text"/>
3. Child 30,000 baht/person for <input type="text"/> person(s) (fill in Personal Identification No.)	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Child (second child onwards born in or after 2018) 60,000 baht/person for <input type="text"/> person(s) (fill in Personal Identification No.)	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
4. Parental care			
Father of taxpayer (fill in Personal Identification No.)	<input type="text"/>		<input type="text"/>
<input type="text"/>			
Mother of taxpayer (fill in Personal Identification No.)	<input type="text"/>		<input type="text"/>
<input type="text"/>			
Father of spouse (fill in Personal Identification No.)		<input type="text"/>	<input type="text"/>
<input type="text"/>			
Mother of spouse (fill in Personal Identification No.)		<input type="text"/>	<input type="text"/>
<input type="text"/>			
5. Disabled/Incompetent person support (amount as specified in ภ.ย. 04)	<input type="text"/>	<input type="text"/>	<input type="text"/>
6. Health insurance premium for parents of taxpayer and spouse	<input type="text"/>	<input type="text"/>	<input type="text"/>
7. Life insurance premium paid	<input type="text"/>	<input type="text"/>	<input type="text"/>
Health insurance premium paid	<input type="text"/>	<input type="text"/>	<input type="text"/>
Annuity insurance premium paid	<input type="text"/>	<input type="text"/>	<input type="text"/>
8. Provident fund contribution (not exceeding 10,000 baht)	<input type="text"/>	<input type="text"/>	<input type="text"/>
9. National Savings Fund contribution	<input type="text"/>	<input type="text"/>	<input type="text"/>
10. Retirement Mutual Fund unit purchase	<input type="text"/>	<input type="text"/>	<input type="text"/>
11. Long-Term Equity Fund unit purchase	<input type="text"/>	<input type="text"/>	<input type="text"/>
12. Interest paid on loan for purchase, hire-purchase, or construction of residence	<input type="text"/>	<input type="text"/>	<input type="text"/>
13. First time home buyer expense	<input type="text"/>	<input type="text"/>	<input type="text"/>
Property Value	<input type="text"/>	<input type="text"/>	<input type="text"/>
14. Social Security Fund contribution	<input type="text"/>	<input type="text"/>	<input type="text"/>
15. Purchase and installation of a Closed-Circuit Television (CCTV) expense (only for income under 40 (5) (6) (7) and (8) in the special development zone)	<input type="text"/>	<input type="text"/>	<input type="text"/>
16. Debit card processing Fees (only for income under 40 (5) (6) (7) and (8))	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
17. Tourism expenses "Secondary provinces"	<input type="text"/>	<input type="text"/>	<input type="text"/>
18. Subscription of shares or investment in the establishment or the increase of capital of enterprise carrying on target industry business expense	<input type="text"/>	<input type="text"/>	<input type="text"/>
19. Antenatal Care and Delivery Expense	<input type="text"/>	<input type="text"/>	<input type="text"/>
20. Political parties donations	<input type="text"/>	<input type="text"/>	<input type="text"/>
21. Domestic purchase of goods or service expense	<input type="text"/>	<input type="text"/>	<input type="text"/>
21.1 tires of motor vehicles, motorcycles, and bicycles	<input type="text"/>	<input type="text"/>	<input type="text"/>
21.2 books, e-books	<input type="text"/>	<input type="text"/>	<input type="text"/>
21.3 OTOP goods	<input type="text"/>	<input type="text"/>	<input type="text"/>
22. Total (1. to 21.) to be included in No. 11 2. of ภ.ง.ด.90	<input type="text"/>	<input type="text"/>	<input type="text"/>

(Evidence attached 4. to 21. totalcopy/copies)