



# Income Tax Return for Companies or Juristic Partnerships

under Section 67 Bis of the Revenue Code

## P.N.D.51

### Company or Juristic Partnership

**Taxpayer Identification Number**

**Name** .....

(Please clearly specify: Company Limited, Public Company Limited, Partnership Limited, etc.)

**Office address:** Building.....Room No.....Floor No.....

Village.....No.....Moo.....Soi/Lane.....

Road.....Sub-District.....

District.....Province.....

Post Code  **Tel.** .....

### Accounting Period

**From:** Date.....Month.....Year(B.E.).....

**To:** Date.....Month.....Year(B.E.).....

**(1) Ordinary filing**

**(2) Additional filing:** No. of.....time(s)

**Juristic Person Registration No.**

### Tax Computation

- 1. General case**
- 2. Tax rate reduction case (please specify)**
  - (2.1)  (2.2)  (2.3)  (2.4)  (2.5)  (2.6)
- 3. Tax exemption case**
  - Total  Partial

D.....

U.....

Date.....

Receipt No.....

Amount.....Baht

(.....)

### Tax Computation and Payment

- 1. One half of estimated net profits**
- 2. Actual net profits of the first six months of accounting period**

Item 1	Taxable income and tax computation	Amount
1.	One half of estimated <input type="checkbox"/> (1) taxable net profits <input type="checkbox"/> (2) net losses (from <b>item 2 1. (7)</b> )	<input type="text"/> <input type="text"/>
2.	<input type="checkbox"/> (1) taxable actual net profits <input type="checkbox"/> (2) net losses (from <b>item 2 2. (4)</b> )	<input type="text"/> <input type="text"/>
3.	Computed tax	<input type="text"/> <input type="text"/>
4.	Less (1) withholding income tax and tax paid by other person <input type="text"/> <input type="text"/> (2) tax granted rate reduction of 50% from normal rate <input type="text"/> <input type="text"/> (3) tax paid under P.N.D.51 form (for additional filing) <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>
5.	Remaining income tax <input type="checkbox"/> to be paid <input type="checkbox"/> paid in excess	<input type="text"/> <input type="text"/>
6.	Plus surcharge (if any)	<input type="text"/> <input type="text"/>
7.	Total income tax <input type="checkbox"/> to be paid <input type="checkbox"/> paid in excess	<input type="text"/> <input type="text"/>
		--->Total <input type="text"/> <input type="text"/>

For a company or juristic partnership that meets criteria, procedures and conditions prescribed by the Director General of the Revenue Department and pays tax based on **actual net profits**,.....(pages) of **financial statement** (which were reviewed and certified by a tax auditor authorised by the Director General of the Revenue Department, for the first six months of the accounting period) and **tax auditor's certification statement** are attached herewith.

### Certification Statement of Director, Partner, or Manager

I wish to hereby certify that the particulars within this P.N.D.51 tax return are correct, complete and true in all respects, and agree to be bound by the such particulars.

Filing Date: Date.....Month.....Year(B.E.).....

<b>Taxpayer Identification Number</b> (of tax auditor) <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"/>	<b>Name of Tax Auditor</b> .....	<b>Registration No.</b> <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"/>	<b>Taxpayer Identification Number</b> (of tax audit office) <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"/>
Report Date of Tax Auditor: Date.....Month.....Year(B.E.).....			

<b>Taxpayer Identification Number</b> (of accounting personnel) <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"/>	<b>Name of Accounting Personnel</b> .....	<b>Code No.</b> <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"/>	<b>Taxpayer Identification Number</b> (of accounting office) <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"/>
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**Warning:** Please declare items in the tax form truthfully and completely. Declaring false information for tax evasion purpose is considered to commit offence and must face punishment under the Revenue Code.

Item 2	Tax base computation	Amount
<b>1. For tax payment from one half of estimated net profits</b> under Section 67 Bis (1) of the Revenue Code		
(1)	Estimated gross receipts or gross sales, before deduction of expenses, of current accounting period	<input type="text"/>
(2)	Less estimated expenses of current accounting period	<input type="text"/>
(3)	Remaining estimated <input type="checkbox"/> net profits <input type="checkbox"/> net losses	<input type="text"/>
(4)	Less net losses carried over within <b>5 years</b> before current accounting period	<input type="text"/>
(5)	Less estimated net profits granted exemption under the Investment Promotion Act	<input type="text"/>
(6)	Estimated <input type="checkbox"/> net profits that must calculate tax <input type="checkbox"/> net losses	<input type="text"/>
(7)	<b>One half</b> of estimated <input type="checkbox"/> <b>taxable net profits</b> <input type="checkbox"/> <b>net losses</b>	<input type="text"/>
<b>2. For tax payment from actual net profits of the first six months of accounting period</b> under Section 67 Bis (2) of the Revenue Code		
(1)	<input type="checkbox"/> Net profits <input type="checkbox"/> Net losses of the first six months of accounting period	<input type="text"/>
(2)	Less net losses carried over within <b>5 years</b> before current accounting period	<input type="text"/>
(3)	Less net profits granted exemption under the Investment Promotion Act	<input type="text"/>
(4)	<input type="checkbox"/> <b>Taxable actual net profits</b> <input type="checkbox"/> <b>Net losses</b>	<input type="text"/>