



Personal Income Tax Return

Tax Year 2547

for Taxpayers with Income in General Cases

P.N.D. 90

Taxpayer: Personal Identification No. ----

(Fill in only for the first filing) **Birth Date:**/...../.....

Taxpayer Identification No. ---

(Fill in only for taxpayer with no personal identification no.)

Name.....

(Clearly specify: Mr, Mrs, Miss, title, undivided estate, ordinary partnership, or body of persons)

Surname.....

Address: Building.....Room No....Floor No....Village Name.....

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

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

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

Post Code Tel: HomeOffice.....

Spouse:

Personal Identification No. ---

(Fill in only for the first filing) **Birth Date:**/...../.....

Taxpayer Identification No. ---

(Fill in only for taxpayer with no personal identification no.)

Name.....**Surname**.....

(Clearly specify: Mr, Mrs, Miss, or title)

- (1) Has income but
- (2) Has income and computes tax jointly with taxpayer
- Married during tax year
- (3) Has income that is computed tax separately
- Divorced during tax year
- (4) Has income and files tax form separately from taxpayer
- Deceased during tax year
- (5) Has no income

Taxpayer Status

- (1) Individual
- (4) Ordinary partnership
- (2) Deceased during tax year
- (5) Non-juristic body of persons
- (3) Undivided estate

Taxpayer:

Reciept Book No..... Serial No.....

Amount.....Baht

Spouse:

Reciept Book No..... Serial No.....

Amount.....Baht

Signed.....Cashier

Date.....

Additional Tax Payment

Taxpayer.....Baht.....Satang

Spouse.....Baht.....Satang

Total.....Baht.....Satang

Excess Tax Payment

Taxpayer.....Baht.....Satang

Spouse.....Baht.....Satang

Certification Statement

I hereby certify that the particulars given above are true and have attached documents and continued page(s) (if any). Total no. of page(s):

Signed.....Taxpayer

Signed.....Spouse

Signed.....Representative

(.....)

In capacity of.....

Address (of representative).....

Filing date.....

Tax Refund Request

I wish to request refund on excess tax payment:

Taxpayer : Baht.....Satang

Spouse : Baht.....Satang

Signed.....Taxpayer

Signed.....Spouse

Notice

The Revenue Department provides electronic filing service of **P.N.D.90** through the department's website at www.rd.go.th as follows:

1. **P.N.D.90** filing and payment by the Internet
2. Printing of **P.N.D.90** from the Internet
3. Tax computing program of **P.N.D.90** via the Internet

No. 6 Assessable Income Under Section 40 (7)

Income derived from contracts of work, whereby the contractor provides essential materials besides tools

Less expense 70% Actual

Remaining to be included in **No.10** 1.

Actual expenses that are necessary and reasonable for income under Section 40 (5) (6) (7) or (8) (If space below is not sufficient, make continued page(s) of this form.)

No. 7 Assessable Income Under Section 40 (8)

1. Income from business, commerce, agriculture, industry, transport, or any other activities including sale of immovable properties acquired in a business or profit manner

(1) (Specify).....

Less expense % Actual

Income after deduction of expense 1

(2). (Specify).....

Less expense % Actual

Income after deduction of expense 2

(3) (Specify).....

Less expense % Actual

Income after deduction of expense 3

2. Shares of profits from mutual funds under Securities Act (where taxpayer does not allow payer of income to withhold tax at the rate of 10% or allows the payer to withhold tax but requests refund or credit of that withholding tax)

Less expense % Actual

Income after deduction of expense 4

3. Income derived from sale of immovable properties (only the income that taxpayer selects to include with other incomes in tax computation)

(1) Inheritance or by way of gift

Less expense 50%

Income after deduction of expense 5

(2) Acquired in a non-business or non-profit manner

Less expense % Actual

Income after deduction of expense 6

4. Income from sale of shares in **retirement mutual fund**

Less purchasing price

Difference in the case where selling price > purchasing price 7

Exempted Not Exempted

5. Income from sale of shares in **long-term equity fund**

Less purchasing price

Difference in the case where selling price > purchasing price 8

Exempted Not Exempted

Total (1) to (8) to be included in **No.10** 1.

For income under section 40 (5)

1.

2.

3.

4.

5.

Total

For income under section 40 (6)

1.

2.

3.

4.

5.

Total

For income under section 40 (7)

1.

2.

3.

4.

5.

Total

For income under section 40 (8)

A. Cost of goods sold

1. Inventory at the beginning of the year

2. Plus purchase of goods during the year

Total

3. Less inventory at the end of the year

Remaining

B. Expenses

1. Salary

2.

3.

4.

5.

Total

Total (A. + B.)

No. 8 Income from sale of immovable properties acquired in a non-business or non-profit manner that taxpayer selects to exclude from other incomes in tax computation

No.	1. Income from sale of immovable properties	2. Necessary and reasonable expenses	Number of years holding	3. Tax payable	4. Withholding tax	3. - 4. Additional payment / Excess payment

(Total attached document(s): page(s)) **Total tax** **Additional payment** **Excess payment** to be included in **No.10** 13. in the column "Taxpayer"

