### Tax Year 2547

#### Personal Income Tax Return
for Taxpayers with Income in General Cases

<table>
<thead>
<tr>
<th>Taxpayer:</th>
<th>Personal Identification No.</th>
<th>Name</th>
<th>Surname</th>
<th>Address: Building…Room No…Floor No….Village Name…….No.………..Moo….Lane / Soi….Road….Sub-District…….District……….Province.…….Post Code</th>
<th>Tel: Home Office………………………</th>
</tr>
</thead>
<tbody>
<tr>
<td>Spouse:</td>
<td>Personal Identification No.</td>
<td>Name</td>
<td>Surname</td>
<td>Address: Building…Room No…Floor No….Village Name…….No.………..Moo….Lane / Soi….Road….Sub-District…….District……….Province.…….Post Code</td>
<td>Tel: Home Office………………………</td>
</tr>
</tbody>
</table>

#### Taxpayer Status

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

#### Additional Tax Payment

<table>
<thead>
<tr>
<th>Taxpayer</th>
<th>Baht</th>
<th>Satang</th>
</tr>
</thead>
<tbody>
<tr>
<td>Spouse</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

#### Excess Tax Payment

<table>
<thead>
<tr>
<th>Taxpayer</th>
<th>Baht</th>
<th>Satang</th>
</tr>
</thead>
<tbody>
<tr>
<td>Spouse</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

#### 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

### 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. 1 Assessable Income Under Section 40 (1) (2)

1. **Section 40 (1) : Salary, wage, pension, etc.(include exempted income from 2.(4))**
   - (2) Contribution to government pension fund
   - (3) Contribution to private school teacher fund
   - (4) Severance pay received under the Labour Law (In the case where taxpayer chooses to include in tax computation)

   **Total** (1) to (4) (Total attached documents for (1) to (4): ............... page(s))

2. **Less** (1) Contribution to provident fund (the part that exceeds 10,000 Baht)
   - (2) Contribution to government pension fund
   - (3) Contribution to private school teacher fund
   - (4) Severance pay received under the Labour Law (In the case where taxpayer chooses to include in tax computation)

   **Total** (1) to (4) (Total attached documents for (1) to (4): ............... page(s))

3. **Section 40 (2) : Meeting allowances, commissions, etc.**
   - (Taxpayer)
   - (Spouse)

4. **Remaining**
   - (Taxpayer) 1. - 2. + 3.
   - (Spouse) 1. - 2.

5. **Less expense**
   - (Taxpayer) (40% of 4. but not exceeding 60,000 Baht)
   - (Spouse) *

6. **Remaining**
   - (Taxpayer) (4. - 5.)
   - (Spouse) * (Specify)...

   **Total** 1. to 5.) to be included in No.10 1. ▶

* In the case where spouse has income from both sections 40 (1) and 40 (2), expense of income from section 40 (1) must be averaged and filled in the column "Spouse" in the item (Spouse), and expense of income from section 40 (2) must be averaged and filled in the column "Taxpayer" in the item (Taxpayer).

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### No. 2 Assessable Income Under Section 40 (3)

1. Goodwill, other royalties, income in the nature of yearly payments derived from wills, other juristic acts, or court decisions, etc.
   - (Specify) ...

2. **Copyrights of Taxpayer**
   - Less expense (40% but not exceeding 60,000 Baht)
   - Income after deduction of expense

3. **Copyrights of Spouse**
   - Less expense (40% but not exceeding 60,000 Baht)
   - Income after deduction of expense

Total (1. to 5.) to be included in No.10 1. ▶

### No. 4 Assessable Income Under Section 40 (5)

1. **Money or any other benefits derived from**
   - (1) Rental of properties
     - (1) Houses, buildings, other constructions, floating houses
     - Less expense 30% Actual
     - Income after deduction of expense
     - Less expense 30% Actual

2. **Breach of hire-purchase contracts, or breach of contracts of instalment sale**
   - Less expense 20%
   - Income after deduction of expense

Total (1. to 4.) to be included in No.10 1. ▶

### No. 3 Assessable Income Under Section 40 (4)

1. Interest, difference between redemption value and the selling price of negotiable instruments, or debt instruments where receiver is the first holder (only the income that taxpayer does not select to pay tax at the rate of 15%)

2. Dividend from mutual funds, or IFCT, etc. (only the income that taxpayer does not select to pay tax at the rate of 10%)

3. Dividend derived from foreign companies

4. Dividend, etc. derived from juristic companies or partnerships organized under the law of Thailand (only the income that taxpayer does not select to pay tax at the rate of 10%)

5. Credit dividend tax in 4.

6. Others (specify)...

Total (1. to 6.) to be included in No.10 1. ▶

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### No. 5 Assessable Income Under Section 40 (6)

1. Income from liberal professions: law, arts of physician, engineering, architecture, accountancy, fine arts
   - 1. Arts of physician
     - Less expense 60% Actual
     - Income after deduction of expense

2. Others (specify)...

Total (1. to 3.) to be included in No.10 1. ▶
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. ▶

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. ▶

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

<table>
<thead>
<tr>
<th>No.</th>
<th>1. Income from sale of immovable properties</th>
<th>2. Necessary and reasonable expenses</th>
<th>Number of years holding</th>
<th>3. Tax payable</th>
<th>4. Withholding tax</th>
<th>3 + 4. Additional payment / Excess payment</th>
</tr>
</thead>
</table>

(Total attached document(s): ……… page(s))

Total tax ☐ Additional payment ☐ Excess payment to be included in No.10 1. in the column "Taxpayer" ▶
### No. 9 Allowances and Exemptions after Deduction of Expenses

<table>
<thead>
<tr>
<th>No.</th>
<th>Description</th>
<th>Taxpayer</th>
<th>Spouse</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td><strong>Taxpayer</strong> (30,000 Baht or 60,000 Baht), <strong>Spouse</strong> (30,000 Baht in the case of separate tax computation)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2.</td>
<td><strong>Spouse</strong> (30,000 Baht for spouse with income that is combined with taxayer's income in tax computation, or spouse with no income)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3.</td>
<td><strong>Child 15,000 Baht each, No. of person(s) (not studying or studying abroad, if taxpayer and spouse compute tax separately, each is allowed to deduct 7,500 Baht)</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>Child 17,000 Baht each, No. of persons (studying in Thailand, if taxpayer and spouse compute tax separately, each is allowed to deduct 8,500 Baht)</strong></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### No. 10 Tax Computation

<table>
<thead>
<tr>
<th>No.</th>
<th>Description</th>
<th>Taxpayer</th>
<th>Spouse</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td><strong>Income after deduction of expenses</strong> (sum total from the last items of No.1 to No.7)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2.</td>
<td><strong>Less allowances, etc.</strong> (from No. 9 (11))</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3.</td>
<td><strong>Income after deduction of allowances (1. - 2.)</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4.</td>
<td><strong>Less contribution to education</strong> (2 times of the contribution paid but not exceeding 10% of 3.)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5.</td>
<td><strong>Income after deduction of contribution to education</strong> (3. - 4.)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>6.</td>
<td><strong>Less donation</strong> (not exceeding 10% of amount in 5.)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7.</td>
<td><strong>Net income</strong> (5. - 6.)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>8.</td>
<td><strong>Tax computed from net income in 7</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>9.</td>
<td><strong>Tax computed from assessable income</strong> exceeding 60,000 Baht = 0.5% of total income before deduction of expense from No.1 to No.7 (exclude income under section 40 (1)) = ........................................... \times 0.005 =</td>
<td></td>
<td></td>
</tr>
<tr>
<td>10.</td>
<td><strong>Income tax payable</strong> (the greater amount between 8. and 9.)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>11.</td>
<td><strong>Less withholding income tax and tax credit</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>12.</td>
<td><strong>Income tax paid under P.N.D.93 and P.N.D.94</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>13.</td>
<td><strong>Tax :</strong> Additional payment</td>
<td></td>
<td></td>
</tr>
<tr>
<td>14.</td>
<td><strong>Total tax:</strong> Additional payment</td>
<td></td>
<td></td>
</tr>
<tr>
<td>15.</td>
<td><strong>Deduct excess tax payment</strong> of one side from the other.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>16.</td>
<td><strong>Remaining tax</strong></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

*In the case of: Continued page(s) Additional filing Late filing*

<table>
<thead>
<tr>
<th>No.</th>
<th>Description</th>
<th>Taxpayer</th>
<th>Spouse</th>
</tr>
</thead>
<tbody>
<tr>
<td>17.</td>
<td><strong>Plus additional tax payment</strong> (from C 6. of continued page(s) (if any))</td>
<td></td>
<td></td>
</tr>
<tr>
<td>18.</td>
<td><strong>Less excess tax payment</strong> (from C 7. of continued page(s) (if any))</td>
<td></td>
<td></td>
</tr>
<tr>
<td>19.</td>
<td><strong>Less tax payment from P.N.D. 90</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>20.</td>
<td><strong>Tax:</strong> Additional payment</td>
<td></td>
<td></td>
</tr>
<tr>
<td>21.</td>
<td><strong>Deduct excess tax payment</strong> of one side from the other.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>22.</td>
<td><strong>Remaining tax</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>23.</td>
<td><strong>Plus surcharge</strong> (if any).</td>
<td></td>
<td></td>
</tr>
<tr>
<td>24.</td>
<td><strong>Total tax</strong></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>