

## Tax Year 2547

## **Personal Income Tax Return**

P.N.D. 90

for Taxpayers with Income in General Cases

Taxpayer: Personal Identification No.	Spouse:
(Fill in only for the first filing) Birth Date:/	Personal Identification No.
Taxpayer Identification No.	(Fill in only for the first filing) Birth Date://
(Fill in only for taxpayer with no personal identification no.)	Taxpayer Identification No.
Name	(Fill in only for taxpayer with no personal identification no.)
(Clearly specify: Mr, Mrs, Miss, title, undivided estate, ordinary	NameSurname
partnership, or body of persons)	(Clearly specify: Mr, Mrs, Miss, or title)
Surname	(1) Has income but (2) Has income and computes
Address: BuildingRoom NoFloor NoVillge Name	Married during tax year tax jointly with taxpayer
NoMooLane / Soi	ODivorced during tax year (3) Has income that is computed
RoadSub-District	- 5 , 1 ,
DistrictProvince.	(4) Has income and files tax form
Post Code Tel: HomeOffice	separately from taxpayer
	(5) Has no income
Taxpayer Status	Taxpayer:
	Reciept Book No Serial No
(1) Individual (4) Ordinary	AmountBaht
partnership	Spouse:
(2) Deceased during (5) Non-juristic	Reciept Book No Serial No
tax year body of persons	AmountBaht
(3) Undivided estate	SignedCashier
	Date
Additional Tax Payment	Excess Tax Payment
TaxpayerBahtSatang	TaxpayerBahtSatang
SpouseBahtSatang	SpouseBahtSatang
TotalBahtSatang	
Certification Statement	Tax Refund Request
I hereby certify that the particulars given above are true and have	I wish to request refund on excess tax payment:
attached documents and continued page(s) (if any). Total no. of	Taynayar
page(s):	Spouse: BahtSatang
SignedTaxpayer	
SignedSpouse	SignedTaxpayer
SignedRepresentative	SignedSpouse
()	
In capacity of	
Address (of representative)	
Address (of representative)	

## 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)	Taxpayer Spouse	
1. Section 40 (1): Salary, wage, pension, etc.(include exempted income from 2.(4)		
2. Less (1) Contribution to provident fund (the part that exceeds $10,\!000~\mathrm{Baht}$ )		
(2) Contibution to government pension fund	In the case where	
(3) Contribution to private school teacher fund	taxpayer and spouse have	
(4) Severance pay received under the Labour Law (In the case where	income and are married	
taxpayer chooses to include in tax computation)		
Total (1) to (4) (Total attached documents for (1) to (4): page		
3. Section 40 (2): Meeting allowances, commissions, etc. Taxpayer	If they choose to	
Spouse	combine their income in ta	
4. Remaining Taxpayer (1 2. + 3.) Spouse (1 2.)	computing, the remaining i	n
5. Less expense Taxpayer (40% of 4. but not exceeding 60,000 Baht)	6. of spouse must be include	ed
Spouse *	in No.10 1. of taxpayer.	
6. Remaining (4 5.) to be included in No.10 1.		
* In the case where spouse has income from both sections 40 (1) and 40 (2), expen	se of income from section 40 (1) must be averaged and filled in the column	me
"Spouse" in the item Spouse, and expense of income from section 40 (2) mus		
No. 2 Assessable Income Under Section 40 (3)	No. 4 Assessable Income Under Section 40 (5)	
1. Goodwill, other royalties, income in the nature of yearly payments	Money or any other benefits derived from	
derived from wills, other juristic acts, or court decisions, etc.	1. Rental of properties	
(1) (Specify)1 ►	(1) Houses, buildings, other constructions, floating houses	
(2) (Specify)2 ➤	Less expense 30% Actual	
(3) (Specify)	Income after deduction of expense 1 ▶	
2. Copyrights of Taxpayer	(2) Others (specify).	
Less expense (40% but not exceeding 60,000 Baht)	Less expense% Actual	
Income after deduction of expense 4 ▶	Income after deduction of expense 2 ▶	
3. Copyrights of Spouse	(3) Others (specify)	
Less expense (40% but not exceeding 60,000 Baht)	Less expense% Actual	
Income after deduction of expense 5 ▶	Income after deduction of expense 3 ▶	
Total (1. to 5.) to be included in No.10 1.	2. Breach of hire-purchase contracts, or	
	breach of contracts of instalment sale	
	Less expense 20%	
	Income after deduction of expense 4 ▶	
	Total (1. to 4.) to be included in No.10 1. ▶	
No. 3 Assessable Income Under Section 40 (4)	Total (1. to 4.) to be included in No.10 1. ▶  No. 5 Assessable Income Under Section 40 (6)	
1. Interest, difference between redemption value and the selling	No. 5 Assessable Income Under Section 40 (6)  Income from liberal professions: law, arts of physician,	
· ·	No. 5 Assessable Income Under Section 40 (6)  Income from liberal professions: law, arts of physician, engineering, architecture, accountancy, fine arts	
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	No. 5 Assessable Income Under Section 40 (6)  Income from liberal professions: law, arts of physician, engineering, architecture, accountancy, fine arts  1. Arts of physician	
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%)	No. 5 Assessable Income Under Section 40 (6)  Income from liberal professions: law, arts of physician, engineering, architecture, accountancy, fine arts  1. Arts of physician  Less expense 60% Actual	
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.	No. 5 Assessable Income Under Section 40 (6)  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 1	
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	No. 5 Assessable Income Under Section 40 (6)  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 1  2. Others (specify)	
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%)	No. 5 Assessable Income Under Section 40 (6)  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 1 ▶  2. Others (specify)	
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	No. 5 Assessable Income Under Section 40 (6)  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 1  2. Others (specify)	
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	No. 5 Assessable Income Under Section 40 (6)  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 1  Less expense 30% Actual  Income after deduction of expenses 2  3. Others (specify)	
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	No. 5 Assessable Income Under Section 40 (6)  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 1  2. Others (specify)	
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%)	No. 5 Assessable Income Under Section 40 (6)  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 1 ▶  2. Others (specify)	
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	No. 5 Assessable Income Under Section 40 (6)  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 1  2. Others (specify)	

No. 6 Assessable Income Under Section 40 (7)	Actual expenses that are necessary and reasonable for
Income derived from contracts of work, whereby	income under Section 40 (5) (6) (7) or (8) (If space below
the contractor provides essential materials besides tools	is not sufficient, make continued page(s) of this form.)
Less expense 70% Actual	
Remaining to be included in No.10 1.	For income under section 40 (5)
No. 7 Assessable Income Under Section 40 (8)	1.
1. Income from business, commerce, agriculture, industry,	2.
transport, or any other activities including sale of	3.
immovable properties acquired in a business or	4.
profit manner	5.
(1) (Specify)	Total
Less expense% Actual	1
Income after deduction of expense 1	For income under section 40 (6)
(2). (Specify)	
Less expense% Actual	1
Income after deduction of expense 2	2
_	3
(3) (Specify)	4
Less expense% Actual	5
Income after deduction of expense 3	Total
2. Shares of profits from mutual funds under Securities Act	
(where taxpayer does not allow payer of income to	For income under section 40 (7)
withhold tax at the rate of 10% or allows the payer to	1,
withhold tax but requests refund or credit of that	2
withholding tax)	3
Less expense% Actual	4
Income after deduction of expense 4	5
<b>3.</b> Income derived from sale of immovable properties	Total
(only the income that taxpayer selects to include	
with other incomes in tax computation)	For income under section 40 (8)
(1) Inheritance or by way of gift	A. Cost of goods sold
Less expense 50%	1. Inventory at the beginning of the year
Income after deduction of expense 5	2. Plus purchase of goods during the year
(2) Acquired in a non-business or non-profit manner	Total
Less expense% Actual	3. Less inventory at the end of the year
Income after deduction of expense 6 ►	Remaining
4. Income from sale of shares in retirement mutual fund	B. Expenses
Less purchasing price	1. Salary
<b>Difference</b> in the case where selling price > purchasing price <b>7</b> ▶	2
Exempted Not Exempted	3
5. Income from sale of shares in long-term equity fund	4
Less purchasing price	5
<b>Difference</b> in the case where selling price > purchasing price 8▶	Total
Exempted Not Exempted	Total (A. + B.)
Total (1) to (8) to be included in No.10 1.	
No. 8 Income from sale of immovable properties acquried in a non-bu- from other incomes in tax computation	siness or non-profit manner that taxpayer selects to exclude
The state of the s	
	3. Tax 4. Withholding tax 3 4. Additional payment /
	3. Tax payable 4. Withholding tax a 2 4. Additional payment / Excess payment
No. 1. Income from sale of 2. Necessary and Number of	e i i
No. 1. Income from sale of immovable properties 2. Necessary and reasonable expenses years holding	e i i

1. Taxpayer (30,000 Baht or 60,000 Baht), Spouse (30,000 Baht in the case of separate tax computation) 2. Spouse (30,000 Baht or 60,000 Baht), Spouse (30,000 Baht in the case of separate tax computation, or spouse with no income) 3. Child 15,000 Baht cack, No. of person(s) (not studying or studying abroad, if taxpayer and spouse compute tax separately, each is allowed to deduct (7,500 Baht) Child 17,000 Baht cack, No. of persons (studying in Thailand, if taxpayer and spouse compute tax separately, each is allowed to deduct (8,500 Baht) 4. Father Mother (Fill in personal identification no.) Father Mother (Fill in personal identification no.) Father Mother (Fill in personal identification no.)  (Rather of spouse, in the case of separate computation)  (Mother of spouse with income that is combined with taxpayer's income in tax computation or with no income)  (Rather of spouse with income that is combined with taxpayer's income in tax computation or with no income)  (Mother of spouse with income that is combined with taxpayer's income in tax computation or with no income)  5. Life insurance premium  (Contribution to provident fund (the part that does not exceed 10,000 Baht)  7. Payment for purchase of shares in negtern equity fund  8. Payment for purchase of shares in negtern equity fund  9. Interest paid on loan for purchase, interpurchase, or construction of residence building  10. Amounts of contribution to social security fund.  11. Total (1, to 10, to be filled in No.10 2.  (Total attached document(s) for 4, to 10: page(s))  No. 10 Tax Computation  1. Income after deduction of expenses (sum total from the last items of No.1 to No.7 )  2. Less allowances, etc. (from No.9 11.)  3. Income after deduction of contribution to education (3, -4).  4. Less contribution to education (2 times of the contribution paid but not exceeding 10% of 3).  5. Income after deduction of contribution to education (3, -4).  6. Less donation (not exceeding 10% of amount in S.)  7. No. in come (5, -6.)  8. Tax computed from net inom
3. Child 15,000 Baht each, No. of person(s) (not studying or studying abroad, if taxpayer and spouse
3. 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)  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)  4. Father Mother (Fill in personal identification no.)  Father Mother (Fill in personal identification no.)  Father Ghother (Fill in personal identification no.)  Fathe
compute tax separately, each is allowed to deduct 7,500 Baht)  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)  4. Father (Mother (Fill in personal identification no.)  Father (Mother (Fill in personal identification no.)  (Father of spouse, in the case of separate computation)  (Mother of taxpayer)  (Mother of spouse, in the case of separate computation)  Father of Spouse with income that is combined with taxpayer's income in tax computation or with no income)  (Father of spouse with income that is combined with taxpayer's income in tax computation or with no income)  (Father of spouse with income that is combined with taxpayer's income in tax computation or with no income)  5. Life insurance premium  (Contribution to provident fund (the part that does not exceed 10,000 Baht)  7. Payment for purchase of shares in retirement mutual fund.  8. Payment for purchase of shares in long-term equity fund  9. Interest paid on loan for purchase, hire-purchase, or construction of residence building  10. Amounts of contribution to social security fund.  11. Total (1. to 10.) to be filled in No.10 2.  (Total attached document(s) for 4. to 10:
Child 17,000 Baht each, No. of persons (studying in Thailand, if taxpayer and spouse compute.  tax separately, each is allowed to edeute \$,500 Baht)  4. Father Mother (Fill in personal identification no.)  Father Mother (Fill in personal identification no.)  Father of Iaxpayer)  (Father of Iaxpayer)  (Father of Iaxpayer)  (Father of Iaxpayer)  (Mother of spouse, in the case of separate computation)  Father Mother (Fill in personal identification no.)  (Father of spouse with income that is combined with taxpayer's income in tax computation or with no income)  (Mother of spouse with income that is combined with taxpayer's income in tax computation or with no income)  (Mother of spouse with income that is combined with taxpayer's income in tax computation or with no income)  5. Life insurance premium  6. Contribution to provident fund (the part that does not exceed 10,000 Baht)  7. Payment for purchase of shares in refirement mutual fund.  8. Payment for purchase of shares in long-term equity fund  9. Interest paid on loan for purchase, hire-purchase, or construction of residence building  10. Amounts of contribution to social security fund.  11. Total (1. to 10.) to be filled in No.10 2.  (Total attached document(s) for 4. to 10.:
tax separately, each is allowed to deduct 8,500 Baht) 4. Father Mother (Fill in personal identification no.)    Father Mother (Fill in personal identification no.)   Father of spouse, in the case of separate computation)   Father Mother (Fill in personal identification no.)   Father Mother (Fill in personal identific
4. Father Mother (Fill in personal identification no.) Father Mother (Fill in personal identification no.)    Cather of taxpayer)
(Father of spouse, in the case of separate computation)  (Mother of spouse, in the case of separate computation)  (Mother of spouse, in the case of separate computation)  Father Mother (Fill in personal identification no.)  (Mother of spouse with income that is combined with taxpayer's income in tax computation or with no income)  5. Life insurance premium  6. Contribution to provident fund (the part that does not exceed 10,000 Baht)  7. Payment for purchase of shares in long-term equity fund  9. Interest paid on loan for purchase, hire-purchase, or construction of residence building  10. Amounts of contribution to social security fund  11. Total (1, to 10,) to be filled in No.10 2.  (Total attached document(s) for 4, to 10.:
(Mother of taxpayer) (Mother of spouse, in the case of separate computation)  Father Mother (Fill in personal identification no.)  Higher of spouse with income that is combined with taxpayer's income in tax computation or with no income)  (Mother of spouse with income that is combined with taxpayer's income in tax computation or with no income)  5. Life insurance premium  6. Contribution to provident fund (the part that does not exceed 10,000 Baht)  7. Payment for purchase of shares in retirement mutual fund.  8. Payment for purchase of shares in long-term equity fund  9. Interest paid on loan for purchase, hire-purchase, or construction of residence building  10. Amounts of contribution to social security fund.  11. Total (1, to 10,) to be filled in No.10 2.  (Total attached document(s) for 4, to 10, :
(Mother of taxpayer) (Mother of spouse, in the case of separate computation)  Father Mother (Fill in personal identification no.)  Higher of spouse with income that is combined with taxpayer's income in tax computation or with no income)  (Mother of spouse with income that is combined with taxpayer's income in tax computation or with no income)  5. Life insurance premium  6. Contribution to provident fund (the part that does not exceed 10,000 Baht)  7. Payment for purchase of shares in retirement mutual fund.  8. Payment for purchase of shares in long-term equity fund  9. Interest paid on loan for purchase, hire-purchase, or construction of residence building  10. Amounts of contribution to social security fund.  11. Total (1, to 10,) to be filled in No.10 2.  (Total attached document(s) for 4, to 10, :
Mother of taxpayer   Mother of spouse, in the case of separate computation
Father   Mother (Fill in personal identification no.)
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(Father of spouse with income that is combined with taxpayer's income in tax computation or with no income)  (Mother of spouse with income that is combined with taxpayer's income in tax computation or with no income)  5. Life insurance premium  6. Contribution to provident fund (the part that does not exceed 10,000 Baht)  7. Payment for purchase of shares in retirement mutual fund.  8. Payment for purchase of shares in long-term equity fund  9. Interest paid on loan for purchase, hire-purchase, or construction of residence building  10. Amounts of contribution to social security fund.  11. Total (1. to 10.) to be filled in No.10 2.  (Total attached document(s) for 4. to 10.:
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No. 10 Tax Computation   Taxpayer   Spouse
No. 10 Tax Computation  1. Income after deduction of expenses (sum total from the last items of No.1 to No.7)  2. Less allowances, etc. (from No.9 11.)  3. Income after deduction of allowances (1 2.)  4. Less contribution to education (2 times of the contribution paid but not exceeding 10% of 3.)  5. Income after deduction of contribution to education (3 4.)  6. Less donation (not exceeding 10% of amount in 5.)  7. Net income (5 6.)  8. Tax computed from net inome in 7  9. Tax computed from assessable income 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)) = X 0.005 =  10. Income tax payable (the greater amount between 8. and 9.)  11. Less withholding income tax and tax credit income tax paid under P.N.D.93 and P.N.D.94  12. Tax: Additional payment Excess payment
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5. Income after deduction of contribution to education (3 4.)  6. Less donation (not exceeding 10% of amount in 5.)  7. Net income (5 6.)  8. Tax computed from net inome in 7  9. Tax computed from assessable income 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)) =
6. Less donation (not exceeding 10% of amount in 5.)  7. Net income (5 6.)  8. Tax computed from net inome in 7  9. Tax computed from assessable income 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)) =
7. Net income (5 6.)  8. Tax computed from net inome in 7  9. Tax computed from assessable income 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)) =
8. Tax computed from net inome in 7  9. Tax computed from assessable income 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)) =
9. Tax computed from assessable income 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)) =
expense from No.1 to No.7 (exclude income under section 40 (1)) =
11. Less withholding income tax and tax credit
income tax paid under P.N.D.93 and P.N.D.94
income tax paid under P.N.D.93 and P.N.D.94
12 Toy : Additional normant Evace normant (from N. 9 (if aux))
13. Tax: Additional payment Excess payment (from No. 8 (if any))
14. Total tax: Taxpayer Additional payment Excess payment Spouse Additional payment Excess payment
15. Deduct excess tax payment of one side from the other
16. Remaining tax Additional payment Excess payment
(Total attached document(s) for 4., 6. and 11.:page(s))
In the case of Continued page(s) Additional filing Late filing
17. Plus additional tax payment (from C 6. of continued page(s) (if any))
18. Less excess tax payment (from C 7. of continued page(s) (if any))
19. Less tax payment from P.N.D. 90 P.N.D. 91 (in the case of additional payment)
20. Tax: Taxpayer Additional payment Excess payment Spouse Additional payment Excess payment
21. Deduct excess tax payment of one side from the othe
22. Remaining tax Additional payment Excess payment.
22. Remaining tax Additional payment Excess payment