Income Exemption entitlement form for taxpayer aged 65 years or older or disabled person aged younger than 65 years old to be used in ภ.ง.ด.90 for tax year.....

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

Personal Identification No.

Taxpayer Identification No. (required if no personal identification no.)

First Name ..... Surname .....

(Title : Mr., Mrs., Miss or title)

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

Personal Identification No.

Taxpayer Identification No. (required if no personal identification no.)

First Name ..... Surname .....

(Title : Mr., Mrs., Miss or title)

No. 1 Assessable Income under section 40 (1) (2)

	Taxpayer	Spoure
1. **Section 40 (1)** Salary, wage, pension etc.		
2. **Less** exempted income*		
3. **Balance (1. - 2.)** to be filled in **ภ.ง.ด.90** **No. 1** **1.** page **2.**		
4. **Section 40 (2)** meeting allowance, commission		
5. **Less** exempted income*		
6. **Balance (4. - 5.)** to be filled in **ภ.ง.ด.90** **No. 1** **3.** page **2.**		

No. 2 Assessable Income under section 40 (3)

		Assessable Income	Exempted Income *	Income after deduction ** of exemption to be filled in ภ.ง.ด.90
1. Goodwill other rights etc.				
(1) *(Specify)*	Taxpayer ☐			
	Spouse ☐			
(2) *(Specify)*	Taxpayer ☐			
	Spouse ☐			
(3) *(Specify)*	Taxpayer ☐			
	Spouse ☐			
2. Royalties of **Taxpayer**				
3. Royalties of **Spouse**				

No. 3 Assessable Income under section 40 (4)

1. Interest, negotiable or debt instrument discount	Taxpayer ☐			
	Spouse ☐			
2. Share of profit from Mutual Fund	Taxpayer ☐			
	Spouse ☐			
3. Dividend from foreign Companies	Taxpayer ☐			
	Spouse ☐			
4. Dividend etc. from company of Juristic partnership incorporated under Thai Law	Taxpayer ☐			
	Spouse ☐			
5. Dividend tax credit from item 4.	Taxpayer ☐			
	Spouse ☐			
6. Others *(Specify)*	Taxpayer ☐			
	Spouse ☐			

No. 4 Assessable Income under section 40 (5)

1. Renting of properties				
(1) Houses, buildings, hire-purchase, other structures or floating raft	Taxpayer ☐			
	Spouse ☐			
(2) Others *(Specify)*	Taxpayer ☐			
	Spouse ☐			
(3) Others *(Specify)*	Taxpayer ☐			
	Spouse ☐			
2. Breach of hire purchase /installment sale contract	Taxpayer ☐			
	Spouse ☐			

* Accumulate exemption for taxpayer aged 65 years or older or disabled person aged younger than 65 years old, computation of all income shall not exceed 190,000 Baht

** Sum of income after exemption in each catagory to be filled in ภ.ง.ด.90

No. 5 Assessable Income under section 40 (6)

		Assessable Income	Exempted Income *	Income after deduction ** of exemption to be filled in ภ.ง.ด.90
Income from liberal professions : namely, laws, arts of healing, engineering, architecture, accounting etc.				
1. arts of healing	**Taxpayer** ☐			
	Spouse ☐			
2. Others *(Specify)*	**Taxpayer** ☐			
	Spouse ☐			
3. Others *(Specify)*	**Taxpayer** ☐			
	Spouse ☐			

No. 6 Assessable Income under section 40 (7)

Income from contract of work where the contractor	**Taxpayer** ☐			
has to provide essential materials other than equipment	**Spouse** ☐			

No. 7 Assessable Income under section 40 (8)

1. Income from business, commerce, agriculture industry, transport, or etc including sale of immovable property acquired in a commercial or profitable manner				
(**1**) *(Specify)*	**Taxpayer** ☐			
	Spouse ☐			
(**2**) *(Specify)*	**Taxpayer** ☐			
	Spouse ☐			
(**3**) *(Specify)*	**Taxpayer** ☐			
	Spouse ☐			
(**4**) *(Specify)*	**Taxpayer** ☐			
	Spouse ☐			
2. Share of profits from mutual fund under Securities and Exchange Act				
(only where taxpayer does not allow payer of income to	**Taxpayer** ☐			
withhold tax ***10*** *per cent or request for refund or tax credit)*	**Spouse** ☐			
3. Income from sale of immovable properties				
(where taxpayer wishes to include with other income)				
(**1**) Inheritance or gift	**Taxpayer** ☐			
	Spouse ☐			
(**2**) Acquired not in a commercial or profitable manner	**Taxpayer** ☐			
	Spouse ☐			

No. 8 Income from sale of immovable properties acquired in commercial or non-profit manner and opts to pay tax separated from other income

Income from sale of immovable properties				
No.	**Taxpayer** ☐			
	Spouse ☐			
No.	**Taxpayer** ☐			
	Spouse ☐			
No.	**Taxpayer** ☐			
	Spouse ☐			

Signed ..... Taxpayer

Signed ..... Spouse

Date .....

* Accumulate exemption for taxpayer aged 65 years or older or disabled person aged younger than 65 years old, computation of all income shall not exceed 190,000 Baht

** Sum of income after exemption in each catagory to be filled in **ภ.ง.ด.90**