



Tax Year B.E. 2555
(2012)

Personal Income Tax Return
for taxpayer with income not only from employment

ภ.จ.ด.90

Taxpayer: [] [] [] [] [] [] [] [] [] []
Taxpayer Identification No. *

Spouse : [] [] [] [] [] [] [] [] [] []
Taxpayer Identification No. *

Date of Birth : Taxpayer aged 65 year or older is required to attach income exemption attachment form
(DD/MM/YYYY)

Date of Birth : Taxpayer aged 65 year or older is required to attach income exemption attachment form
(DD/MM/YYYY)

First Name
(Please clearly specify title: Mr, Miss, Ms., or Others)

First Name **Surname**
(Please clearly specify title: Mr, Miss, Ms., or Others)

Surname

Status **Filing Status**

Trade Name:

Marriage existed throughout this tax year

Address: Building Room No. Floor No.

Married during this tax year

Village Name Street No. Moo

Divorced during tax year

Lane/Soi Road

Deceased during tax year

Sub-District District

Province Postal Code [] [] [] [] [] []

Tel: Home Office

Website:
(Please specify your business website address)

Regular Filing **Additional Filing**

(1) Has income under Section 40(1)-(8)
 Joint filing

In case spouse has no income and is a foreigner, please specify

Passport No.

Nationality Country

Taxpayer Status

- (1) Individual
 - Single
 - Married
 - Divorced/Widowed
- (2) Deceased during tax year
- (3) Undivided estate
- (4) Non-Registered Ordinary partnership
- (5) Group of persons
- (6) Community Enterprise under Community Enterprise Promotion Act 2548

Tax Payable [] [] [] [] [] [] [] [] [] [] baht

Tax Overpaid [] [] [] [] [] [] [] [] [] [] baht

Donation of tax payable to political party : **Political Party No. :**

Taxpayer No Yes, donate 100 baht to [] [] [] []

Spouse No Yes, donate 100 baht to [] [] [] []

(The donator to political party must be an individual with Thai citizenship)

Statement of Certification

I hereby certify that all items declared are true and have attached supporting documents and attachment forms (if any).

Total copy/copies

Signature Taxpayer

Signature Representative

(.....)

as (relationship to taxpayer)

Address (of representative)

Date (DD/MM/YYYY)

For Officer's Use Only

Request for Tax Refund

I hereby request a refund of the tax overpaid above in the amount of [] [] [] [] [] [] [] [] [] [] baht

Signature Taxpayer

Date (DD/MM/YYYY)

* A Taxpayer Identification No. is:

1. a Personal Identification No. issued by the Department of Provincial Administration if you are an individual, or
2. a Business Identification No. issued by the Department of Business Development if you are a juristic person or non-registered ordinary partnership, or
3. a Taxpayer Identification No. issued by the Revenue Department

No. 1 Assessable Income Under Section 40 (1) (2)

Payer of Income
 Taxpayer Identification No. *

1. **Section 40 (1) : Salary, wage, pension, etc.**
(including exempted income from 2.(4))
2. **Less (1) Provident fund contribution**
(only the part exceeding 10,000 Baht)
- (2) Government pension fund contribution**
- (3) Private teacher aid fund contribution**
- (4) Severance pay under Labor Law**
(if wish to include)
- Total (1) to (4) (Attachment from (1) to (4))**
.....copy/copies
3. **Section 40 (2): Meeting allowances, commissions, etc.**
4. **Balance (1. - 2. + 3.)**
5. **Less expense (40 percent but not exceeding 60,000 baht)**
6. **Balance (4. - 5.) to be included in No. 10 1.**

No. 2 Assessable Income Under Section 40 (3)

Payer of Income
 Taxpayer Identification No. *

1. **Goodwill, other royalties, annuities from wills, other juristic, or court order, etc.**
 - (1) (Specify)..... **1**
 - (2) (Specify)..... **2**
 - (3) (Specify)..... **3**
 - (4) (Specify)..... **4**
2. **Royalties**

Less expense (40 percent but not exceeding 60,000 baht)

Balance **5**

Total 1 to 5 to be included in No. 10 1.

No. 3 Assessable Income Under Section 40 (4)

Payer of Income
 Taxpayer Identification No. *

1. **Interest, negotiable or debt instrument discount**
(only the income that taxpayer does not select to pay tax at the rate of 15 percent)
2. **Share of profits from mutual fund** *(only the income that taxpayer does not select to pay tax at the rate of 10 percent)*
3. **Dividends from foreign companies**
4. **Dividends from company or juristic partnership incorporated under Thai law** *(only the income that taxpayer does not select to pay tax at the rate of 10 percent)*
5. **Dividend tax credit from item 4.****
6. **Others (Specify).....**
- Total (1. to 6.) to be filled in No. 10 1.**

No. 4 Assessable Income Under Section 40 (5)

Payer of Income
 Taxpayer Identification No. *

1. **Rental of properties**
 - (1) **House, building, other structure, or floating house**

Less expense 30 percent Actual

Balance **1**
 - (2) **Other (Specify).....**

Less expense percent Actual

Balance **2**
 - (3) **Other (Specify).....**

Less expense percent Actual

Balance **3**
2. **Breach of hire-purchase, or installment sale contract.**

Less expense 20 percent

Balance **4**

Total 1 to 4 to be included in No. 10 1.

No. 5 Assessable Income Under Section 40 (6)

Payer of Income
 Taxpayer Identification No. *

Income from liberal professions : laws, arts of healing, engineering, architecture, accounting, and fine arts

1. **Arts of healing**

Less expense 60 percent Actual

Balance **1**
2. **Other (Specify).....**

Less expense 30 percent Actual

Balance **2**
3. **Other (Specify).....**

Less expense 30 percent Actual

Balance **3**

Total 1 to 3 to be included in No. 10 1.

No. 6 Assessable Income Under Section 40 (7)

Payer of Income
 Taxpayer Identification No. *

Income from contracts of work where the contractor has to provide essential material other than equipment

- (Specify).....
- Less expense** 70 percent Actual
- Balance to be included in No. 10 1.**

** For more details, please see instruction P. 13

No. 7 Assessable Income Under Section 40 (8)

Payer of Income
Taxpayer Identification No. *

1. Income from business, commerce, agriculture, industry, transport, or others including sale of immovable property acquired in a commercial or profitable manner

(1) (Specify)
 is income of taxpayer percent ; of spouse percent

Less expense percent Actual

Balance **1** ▶

(2) (Specify)
 is income of taxpayer percent ; of spouse percent

Less expense percent Actual

Balance **2** ▶

(3) (Specify)
 is income of taxpayer percent ; of spouse percent

Less expense percent Actual

Balance **3** ▶

(4) (Specify)
 is income of taxpayer percent ; of spouse percent

Less expense percent Actual

Balance **4** ▶

2. Share of profits from mutual fund under Securities and Exchange law (only where taxpayer does not allow payer of income to withhold tax 10 percent or want to request for refund or tax credit) **5** ▶

3. Income from sale of immovable properties (where taxpayer wishes to include with other income)

(1) Inheritance or gift
 Less expense 50 percent

Balance **6** ▶

(2) Acquired not in a commercial or profitable manner

Less expense percent Actual

Balance **7** ▶

4. Income from sale of unit in Retirement Mutual Fund

Less purchasing price

Gains

Exempted **8** ▶

Not Exempted

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

Less purchasing price

Gains

Exempted **9** ▶

Not Exempted

Total 1 to 9 to be included in **No. 10** 1. ▶

Total income under Section 40(1)-(8) before deduction of exempted income of taxpayer

Total income under Section 40(1)-(8) before deduction of exempted income of spouse

No. 8 Income from sale of immovable properties acquired in a non-commercial and non-profitable manner and opted to pay tax separate from other income

No.	1 Income from sale of immovable properties	2 Necessary and reasonable expenses	No. of years of holding	3 Tax payable	4 Withholding tax	3 - 4 Payable/Overpaid
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Necessary and reasonable actual expense incurred for Income under Section 40 (5) (6) (7) or (8) : In case of separate filing, taxpayer and spouse must divide their expense based on the same ratio used to divide their respective income (If space is insufficient, please provide separate sheet using this format)

For income under Section 40 (5)

1.

2.

3.

Total

For income under Section 40 (6)

1.

2.

3.

Total

For income under Section 40 (7)

1.

2.

3.

Total

For assessable income under Section 40 (8)

A. Cost of goods sold

1. Stock at the beginning of the year

2. Plus purchase of goods during the year

Total

3. Less stock on the last day of the year

Balance

B. Expenses

1. Salary

2.

3.

4.

5.

Total

Total (A. + B.)

No. 9 Allowance and Exemption after Deduction of Expenses

1. Taxpayer (30,000 baht or 60,000 baht, as the case may be)
2. Spouse (30,000 baht if filing jointly or has no income)
3. Child 15,000 baht for person(s) (not studying or studying abroad)
Child 17,000 baht for person(s) (Studying in Thailand)
4. Parental care (Fill in Personal Identification No.)
Father (Father of taxpayer)
Mother (Mother of taxpayer)
Father (Father of spouse who is filing jointly or has no income)
Mother (Mother of spouse who is filing jointly or has no income)
5. Disabled/Incompetent person support (carried from form ภ.ย.04)
6. Health insurance premium for parent of taxpayer and spouse (Fill in Personal Identification No.)
Father (Father of taxpayer) (Father of spouse)
Mother (Mother of taxpayer) (Mother of spouse)
7. Life insurance premium paid
Pension insurance premium paid
8. Provident Fund contribution (not exceeding 10,000 baht)
9. Retirement Mutual Fund unit purchase
10. Long-Term Equity Fund unit purchase
11. Interest paid on loan for purchase, hire-purchase, or construction of residence
12. Others
13. Social Security Fund contribution
14. Total (1. to 13.) to be filled in No. 10 2. (evidence attached items 4. to 13. : copy/copies)

No. 10 Tax Computation

1. Income after deduction of expenses (Total from No. 1 to No. 7)
2. Less allowances, etc. (from No. 9 14.)
3. Balance (1. - 2.)
4. Less donation supporting education (twice the actual amount paid but not exceeding 10 percent of 3.)
5. Balance (3. - 4.)
6. Less other donation (not exceeding 10 percent of 5.)
7. Net income (5. - 6.)
8. Tax computed after income from 7.
9. Tax computed from assessable income exceeding 60,000 baht:0.5 percent of total assessable income before deduction of expenses under No. 1 to No. 7 1. to 3. and gain from sale of mutual fund unit where not exempted in No. 7 4. and 5.(if any) (excluding income under section 40(1))=X0.005=
10. Tax payable (higher amount between 8. and 9., unless tax computed in 9. is less than 5,000 baht, then one shall pay tax according to 8.)
11. Tax payable from the form "Income Declaration in Temporary Development Area..."
12. Total tax payable
13. Less Exemption for first time home buyer (Property Value)
14. Tax Payable only (if 12. is more than 13.)
15. Less withholding tax and tax credit tax paid according to ภ.ง.ด.93 and ภ.ง.ด.94
16. Tax : Payable Overpaid
17. Tax : Payable Overpaid (carried over from No. 8 (if any))
18. Total tax Payable Overpaid (Attached evidence for 4., 6., 13., and 15. total copy/copies)
19. Plus additional tax payable (from 6. on Attachment Form (if any))
20. Less tax overpaid (from 7. on Attachment Form (if any))
21. Less tax paid from previous filing of ภ.ง.ด. 90 ภ.ง.ด.91 (In the case of additional filing)
22. Tax Payable Overpaid
23. Add surcharge (if any)
24. Total Tax Payable Overpaid