



Income Tax Return for Companies or Juristic Partnerships

for the accounting period
2009

under section 68 and section 69 of the Revenue Code

P.N.D.50

Company or Juristic Partnership

4-5 Taxpayer Identification Number

6-7 Name
(Please clearly specify: Company Limited, Public Company Limited, Partnership Limited, etc.)

8-10 Office address : Building..... Room No..... Floor No.....

11-14 Village..... No..... Moo..... Soi/Lane.....

15-16 Road..... Sub-District.....

17 District..... Province.....

18-19 Post Code Tel.....

19.1 Purchase of website.....

Accounting Period

From: Date..... Month..... Year(B.E.) 20

To: Date..... Month..... Year(B.E.) 21

(1) Ordinary filing (3) Advanced filing

(2) Additional filing: No. of Time(s) 22

Juristic Person Registration No.

..... 23

Status of Companies or Juristic Partnerships

- (1) Companies or partnerships established under **Thai law** that are not companies or partnerships under (2) or (3)
- (2) Companies **listed** with the **Securities Exchange of Thailand**
- (3) Companies **listed** with the **New Securities Exchange of Thailand**
- (4) Companies or partnerships established under **foreign law** and **carrying on business in Thailand**
- 26 (5) Other juristic persons established under **foreign law**
- (6) Business of **foreign governments** or **organisations of foreign governments**
- (7) **Joint ventures**
- (9) Business that is **exempted** from income tax on **international sea transport of goods**
- (10) **Regional operating headquarters**
- (11) Business that is **approved by the Ministry of Energy** to operate on oil and fuel trading
- (12) Business that is located in **Specific Development Zone**

Receipt Book No. No.

Amount..... Baht 24-25

Signed..... Cashier

Date.....

Operation of Business

(please state type of business in order of importance on the basis of sales or revenue derived from the operation of business.)

1. 27
- For officials ISIC CODE
2. 28
- For officials ISIC CODE
3. 29
- For officials ISIC CODE

Additional Tax Payment

30-31 Amount Baht..... Satang.....

Excess Tax Payment

Amount Baht..... Satang.....

Request For Tax Refund

I wish to request refund for excess tax payment

32 Signature.....
(.....)

Position.....

Signature.....
(.....)

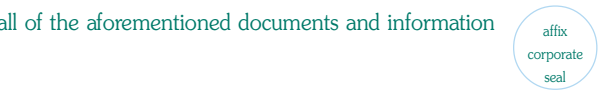
Position.....

Filing Date : Date..... Month..... Year(B.E.)



Certification Statement of Director, Partner, or Manager

I have examined the particulars in **P.N.D.50** form, balance sheets, operating account and profit and loss account as attached herewith. I hereby certify that they are correct, complete and true and are supported by complete and correct accounting documents. I have not omitted any other businesses undertaken. In addition, I have given explanation as well as accounting and tax information truthfully and completely to the appointed tax auditors who certified all of the aforementioned documents and information



Signature.....
(.....)

Position.....

Signature.....
(.....)

Position.....

Filing Date : Date..... Month..... Year(B.E.)

33 Tax personal Identification No (of tax auditor) 34 Name of Tax Auditor 35 Registration No. 36 Taxpayer Identification Number (of tax audit office)

37 Report Date of Tax Auditor: Date..... Month..... Year(B.E.)

38 Tax personal Identification No (of accounting personnel) 39 Name of Accounting Personnel 40 Code No. 41 Taxpayer Identification Number (of accounting office)

Warning Please declare items in the tax form truthfully and completely. Declaring false information for tax evasion purpose is considered to commit offence and must face punishment under the Revenue Code.

- For companies granted privileges under investment promotion schemes (full income tax exemption) or companies granted income tax exemption on taxable net profit in accordance with the law, please fill in items in columns 1 and 3
- For general companies, companies granted reduction of income tax rate or companies granted privileges under investment promotion schemes (reduction of income tax rate), please fill in items in column 3 only.
- For companies operating both businesses with and without income tax exemption, please fill in items in columns 1, 2 and 3

Item 3	Revenue expenditures, and net profits or losses	1 Business granted income tax exemption	2 business liable for income tax	3 Total	
1.	Revenue connected directly with the operation of business				63
2.	Less cost of sales or expenses for computation of gross profits (From item 4 9.)				64
3.	<input type="checkbox"/> Gross profits <input type="checkbox"/> Gross losses				65-66
4.	Plus Other incomes (From item 6 7.)				67
5.	Total (3. + 4.) If gross losses (4. - 3.)				
6.	Less Other expenses (From item 7 5.)				68
7.	Total (5. - 6.) If gross losses (5. + 6.)				
8.	Less selling and administrative expenses (From item 8 24.)				69
9.	<input type="checkbox"/> Net profit <input type="checkbox"/> Net losses according to profit and loss account				70-71
10.	Plus revenues treated as revenues under the Revenue Code				72
11.	Plus expenses not treated as expenses under the Revenue Code (From item 9 7.)				73
12.	Total (9. + 10. + 11.) If loss (9. - 10. - 11.)				
13.	Less revenues granted income tax exemption or expenses that are deductible at a greater amount (From item 10 5.)				74
14.	Total (12. - 13.) If loss (12. + 13.)				
15.	Less net losses deductible by law (From item 11.)				75
16.	Total (14. - 15.) If loss (14. + 15.)				
17.	Plus expenses for educational support expenses for learning support and entertainment on the part that exceeds 10 % of taxable net profits				75.1
18.	Plus contributions to public charities on the part that exceeds 2 % of taxable net profits				76
19.	Plus expenses for education or sports on the part that exceeds 2 % of taxable net profits				77
20.	Total (16. + 17. + 18. + 19.) If loss (16. - 17. - 18. - 19.)				78
21.	<input type="checkbox"/> Taxable net profits <input type="checkbox"/> Net losses				

Item 4	Costs of sales or expenses for computation of gross profits	1 Business granted income tax exemption	2 business liable for income tax	3 Total	
1.	Remaining goods at the beginning of accounting period				79
2.	Purchase of goods				80
3.	Manufacturing costs (From item 5 17.)				81
4.	Goodwill, copyright or other royalties				82
5.	Other expenses in purchase of goods				83
6.	Total 3. to 5.				
7.	Total (1. + 2. + 6.)				
8.	Less remaining goods at the end of accounting period				84
9.	cost of sales or expenses for computation of gross profits(7. - 8.)				85

Item 5	Manufacturing Costs	1 Business granted income tax exemption	2 business liable for income tax	3 Total	
	1. Raw materials and remaining stocks at the beginning of accounting period				86
	2. Purchase of raw materials and stocks				87
	3. Other expenses for the purchase of raw materials and stocks				88
	4. Total 1. to 3.				
	5. Less Raw materials and remaining stocks at the end of accounting period				89
	6. Cost of used raw materials and stocks (4. - 5.)				90
	7. Remaining work or goods in process at the beginning of accounting period				91
	8. Salaries and labor expenses				92
	9. Goodwill, copyright or other royalties				93
	10. Fuel or energy expenses				94
	11. Container and packaging expenses				95
	12. Wear and tear and depreciation expenses				96
	13. Other manufacturing expenses				97
	14. Total 8. to 13.				
	15. Total (6. + 7. + 14.)				
	16. Less remaining work or goods in process at the end of accounting period				98
	17. Manufacturing costs (15. - 16.)				99

Item 6	Other Incomes	1 Business granted income tax exemption	2 business liable for income tax	3 Total	
	1. Profits from alienation of property				100
	2. Profits from currency exchange rate				101
	3. Interest received				102
	4. Dividends or shares of profits				103
	5. Tax reimbursement				104
	6. Revenue other than 1. to 5.				105
	7. Total 1. to 6.				

Item 7	Other Expenses	1 Business granted income tax exemption	2 business liable for income tax	3 Total	
	1. Losses from alienation of properties				106
	2. Losses from currency exchange rate				107
	3. Financial cost				108
	4. Expenses other than 1. to 3.				109
	5. Total 1. to 4.				

Item 8	Selling and administrative expenses		1	2	3	
		Business granted income tax exemption	business liable for income tax	Total		
1.	Personnel expenses					110
2.	Directors' fees					111
3.	Electricity, water, and telephone expenses					112
4.	Fare and travelling and accommodation expenses					113
5.	Freight, and transportation expenses					114
6.	Rent					115
7.	Repair expenses					116
8.	Entertainment expenses					117
9.	Commission, advertisement and sales promotion expenses					118
10.	Specific business tax (local tax inclusive)					119
11.	Other taxes					120
12.	Financial cost					121
13.	Accounting service fees					121.1
14.	Audit fees					122
15.	Expenses for educational support					122.1
16.	Expenses for learning support and entertainment					122.2
17.	Contributions to public charities					123
18.	Expenses for education or sports					124
19.	Consultancy service fees					125
20.	Other fees					126
21.	Bad debts					127
22.	Wear and tear and depreciation of assets					128
23.	Expenses other than 1. to 22.					129
24.	Total 1. to 23.					

Item 9	Expenses not treated as expenses under the Revenue Code		1	2	3	
		Business granted income tax exemption	business liable for income tax	Total		
1.	Corporate income tax					130
2.	Entertainment expenses					131
3.	Bad debts					132
4.	Reserves					133
5.	Expenses from Item 8 15. to 16.					133.1
6.	Expenses not treated as other expenses					134
7.	Total 1. to 6.					

Item 10 Revenues that are granted income tax exemption or expenses that are deductible at a greater amount	1 Business granted income tax exemption		2 business liable for income tax		3 Total	
1.Revenues granted income tax deduction or exemption						135
2.Expenses that are deductible at a greater amount from actual expenses						
2.1 Expenses on energy saving equipments						136
2.2 Expenses on training and educating employees						136.1
2.3 Expenses on researching and technology developing fees						136.2
2.4 Expenses that are granted privileges under investment promotion schemes						136.3
2.5 Expenses for educational support						136.4
2.6 Expenses for learning support and entertainment						136.5
2.7 Expenses for investment or developing assets						136.6
2.8 Expenses for seminar and accommodation						136.7
2.9 Expenses other than 2.1 to 2.8						137
3.Total (2.1 to 2.9)						
4.Other adjustments						138
5.Total 1. + 3. + 4.						

Item 11 Accounting period (s)	Business granted income tax exemption		Business liable for income tax	
	Net profits	Net losses	Net profits	Net losses
From..... To.....				
From..... To.....				
From..... To.....				
From..... To.....				
From..... To.....				
From..... To.....				
From..... To.....				
From..... To.....				
From..... To.....				
From..... To.....				
From..... To.....				
From..... To.....				
From..... To.....				
From..... To.....				
Net losses entitled to deduction in item 3				

Item 12	Details of assets, liabilities, and shareholders' equity	Amount
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Assets

1. Current assets

(1)	Cash and cash equivalents		140
(2)	Trade account receivable - net		141
(3)	Remaining goods		142
(4)	Other current assets <i>(other than specified in (1) to (3))</i>		143

2. Non -Current assets

(1)	Long-term loans to related individuals or companies /directors /shareholders and employees		144
(2)	Land and building after deduction of wear and tear and depreciation costs		145
(3)	Other properties after deduction of wear and tear and depreciation costs		146
(4)	Rental rights and/or rights in use of properties		147
(5)	Other non current assets <i>(other than specified in(1) to (4))</i>		148

Total assets

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liabilities and shareholders' equity

1. Current liabilities

(1)	Bank overdrafts and short-term loans from financial institution(s)		149
(2)	Trade account payables		150
(3)	Loans		151
(4)	Other current liabilities <i>(other than specified in (1) to (3))</i>		152

2. Non -Current liabilities

(1)	Long-term loans		153
(2)	Other non current liabilities		154

Total liabilities

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3. shareholders' / Partners' equity : Authorized share capital

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Baht

(1)	Issued and paid up share capital		155
(2)	Others		156
(3)	<input type="checkbox"/> Retained profits <input type="checkbox"/> Retained losses		157
			158-159

Total shareholders' / partners' equity

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Total liabilities and shareholders' equity

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161
162

Details of attachments P.N.D. 50

1. Balance sheet	Number.....Copies	Number.....Pages	162.1
2. Operating account and profit and loss account	Number.....Copies	Number.....Pages	162.2
3. Others <i>(please specify)</i>	Number.....Copies	Number.....Pages	162.3
.....	Number.....Copies	Number.....Pages	162.4
.....	Number.....Copies	Number.....Pages	162.5

Declaration Statement of Director or Partner or Manager

Name (company or juristic partnership).....

For accounting period starting from Date.....Month.....Yearto DateMonth.....Year.....

I wish to declare the preration of the company or juristic partnership as follows:

- 1. Sale of goods, services ,or properties ,provision of loans ,or rental of properties without consideration or with consideration that is substantially lower than the market price.
 - Yes,we have because..... 163
 - No,we do not have.
- 2. Purchase of properties including expenses connected to the purchase, and service charge at a price that is substantially more than realistic situation.
 - Yes,we have because..... 164
 - No,we do not have.
- 3. Establishment of debtors or creditors that are invisible, or visible but the number is substantially more than realistic situation.
 - Yes,we have because..... 165
 - No,we do not have.
- 4. Business with net losses for more than 3 consecutive accounting periods, that is expanding.
 - Yes,we have because..... 166
 - No,we do not have.
- 5. Have you proceeded and completed the withholding tax and remittance process for the business?
 - Yes,we have.
 - No,we have not because 167

I hereby certify that the particulars given above are correct and complete in all respects.

Signature.....

(.....)

Position.....



Signature.....

(.....)

Position.....

Date.....Month.....Year(B.E.).....

For tax Auditor

I have examined the particulars given above in the declaration statement of director, partner or manager and have the following opinions:

- 1. they are true. In addition, further opinion is provided as follows: 168
- 2. Other cases 169

Signature.....Tax Auditor 170

(.....)

Date.....Month.....Year(B.E.).....

Warning

- 1. Tax auditors must comply with the Notification of the Director General of the Revenue Department on the audit and certification of accounts with respect to the regulations relating to the establishment of regulations on the audit and certification of accounts under section 3 septem of the Revenue Code. Otherwise, they are considered to commit offence and must face punishment under the Revenue Code.
- 2. Accountants must produce correct account in accordance with the Accounting Royal Act B.E. 2543. If they violate the provisions, they are considered to commit offence and must face both commercial and /or criminal punishment under the Accounting Royal Act B.E.2543.