



Tax Year 2008

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

# P.N.D.90

**Taxpayer:** Personal Identification No.          

(Fill in only for the first filing) Birth Date : ...../...../..... for taxpayer over 65 years of age, please also fill in eligibility form

 Taxpayer Identification No.          
 (Fill in only for taxpayer with no personal identification no.)

 Name .....  
 (Clearly specify : Mr, Miss, title, undivided estate, ordinary partnership, or body of persons)

Surname .....

Address: Building ..... Room No. .... Floor No. .... Village Name .....

No. .... Moo .... Lane/Soi .....

Road ..... Sub-District .....

District ..... Province .....

 Post Code       Tel : Home ..... Office .....

**Spouse :**

 Personal Identification No.          

(fill in only for the first filing) Birth Date : ...../...../..... for taxpayer over 65 years of age, please also fill in eligibility form

 Taxpayer Identification No.          
 (Fill in only for taxpayer with no personal identification no.)

 Name ..... Surname .....  
 (Clearly specify : Mr., Mrs., Miss or title)

 (1) Has income but

 Married during tax year

 Divorced during tax year

 Deceased during tax year

 (2) Has income and computes tax jointly with taxpayer

 (3) Has income that is computed tax separately

 (4) Has income and files tax form separately from taxpayer

 (5) Has no income

### Taxpayer Status

 (1) Individual

 Single  Married  Divorced

 (2) Deceased during tax year

 (3) Undivided estate

 (4) Ordinary partnership

 (5) Non-juristic body of persons

 (6) Small and Micro Community

Enterprise (SMCE)

SMCE Promotion Act

B.C. 2548

### Additional Tax Payment

 Taxpayer           Baht

 Spouse           Baht

 Total           Baht

### Declaration of intention to donate tax payment to political party :

 Does not wish to donate  Donate 100 baht of tax payment to

 Does not wish to donate  Donate 100 baht of tax payment to

Political Party Identification Number

 
 

### 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 .....

### Excess Tax Payment

 Taxpayer           Baht

 Spouse           Baht

### Tax Refund Request

I wish to request refund on excess tax payment :

 Taxpayer :           Baht

 Spouse :           Baht

Signed ..... Taxpayer

Signed ..... Spouse

### 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 or tax refund via the Internet
2. Printing of P.N.D.90 from the Internet
3. Tax computing program of P.N.D.90 via the Internet

**\*\* For more information, please contact RD Call Center Tel. 0-2272-8000**



**No. 6 Assessable Income Under Section 40 (7)**

**Income Payer** (Taxpayer Identification Number/Personal Identification Number)

Income derived from contracts of work, whereby the contractor provides essential materials besides tools

Less expense  70%  Actual

Remaining to be included **No. 10** 1. ▶

**No. 7 Assessable Income Under Section 40 (8)**

**Income Payer** (Taxpayer Identification Number/Personal Identification Number)

1. Income from business, commerce, agriculture, industry, transport, or any other activities including sale of immovable properties acquired in a business of 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 of 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 of 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 prices > 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 prices > purchasing price ⑧ ▶

Exempted  Not Exempted

**Total** ① to ⑧ to be included **No. 10** 1. ▶

**Actual expenses that are necessary and reasonable for Income under Section 40 (5) (6) (7) or (8)** (If space below is not sufficient, make continued page(s) of this form.)

For income under **Section 40 (5)**

1. ....

2. ....

3. ....

4. ....

5. ....

**Total**

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For income under **Section 40 (6)**

1. ....

2. ....

3. ....

4. ....

5. ....

**Total**

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For income under **Section 40 (7)**

1. ....

2. ....

3. ....

4. ....

5. ....

**Total**

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For income under **Section 40 (8)**

**A. Cost of goods sold**

1. Inventory at the beginning of the year

2. Plus purchase of goods during the year

**Total**

3. Less inventory at the end of the year

**Remaining**

**B. Expenses**

1. Salary

2. ....

3. ....

4. ....

5. ....

**Total**

**Total (A. + B.)**

**No. 8 Income from sale of immovable properties acquired in a non-business of non-profit manner that taxpayer selects to exclude from other incomes in tax computation**

No.	① Income from sale of immovable properties	② Necessary and reasonable expenses	Number of years holding	③ Tax payable	④ Withholding tax	③ - ④ Additional payment/ Excess payment

**Total tax**  **Additional payment**  **Excess payment**

(Total attached document(s).....page(s))

to be included in **No.10** 16. in the column "Taxpayer" ▶

No. 9 Allowances and Exemptions after Deduction of Expenses

- 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 for spouse with income that is combined with taxpayer's income in tax computation or spouse with no income)
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 ..... person(s) (Studying in Thailand, if taxpayer and spouse compute tax separately, each is allowed to deduct 8,500 Baht)
4. Father (Father of taxpayer) (Fill in personal identification no.) (Father of spouse, in te case of separate computation)
Mother (Mother of taxpayer) (Mother of spouse, in the case of separate computation)
Father (Father of spouse with income that is combined with taxpayer's income in tax computation or with no income)
Mother (Mother of spouse with income that is combined with taxpayer's income in tax computation or with no income)
5. Health Insurance Premium for Taxpayer s and Spouse s Parent (Fill in personal identification no.)
Father (Father of taxpayer) (Father of spouse)
Mother (Mother of taxpayer) (Mother of spouse)
6. Life insurance premium.
7. Contribution to provident fund (the part that does not exceed 10,000 baht)
8. Payment for purchase of shares in retirement mutual fund
9. Payment for purchase of shares in long-term equity fund.
10. Interest paid on loan for purchase, hire-purchase, or construction of residence building
11. Amounts of contribution to social security fund
12. Total (1. to 11.) to be filled in No. 10 2. (Total attached document(s) for 4. to 11. : .....page(s))

Taxpayer Spouse grid for No. 9

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 12.)
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. Less contribution to sports (1.5 times of the contribution paid but not exceeding 20% of 3.)
6. Income after deduction of contribution to education (3. - 4.- 5.)
7. Less donation (not exceeding 10% of 6.)
8. Net income (6. - 7.)
9. Tax computed from net income in 8.
10. 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 =
11. Income tax payable (the greater amount between 9. and 10.)
12. Tax payable from Income Statements in Special Ad hoc Development Zone
13. Total tax payable
14. Less withholding income tax and tax credit.
income tax paid under P.N.D. 93 and P.N.D. 94
15. Tax : Additional payment Excess payment
16. Tax : Additional payment Excess payment (from No. 8 (if any))
17. Total tax:Taxpayer Additional payment Excess payment Spouse Additional payment Excess payment
18. Deduct excess tax payment of one side from the other
19. Remaining tax Additional payment Excess payment (Total attached document(s) for 4., 5., 7. and 14.....page(s))

Taxpayer Spouse grid for No. 10

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

- 20. Plus additional tax payment (from C 6. of continued page(s) (if any))
21. Less exceed tax payment (from C 7. of continued page(s) (if any))
22. Less tax payment from P.N.D.90 P.N.D.91 (In the case of additional payment)
23. Tax : Taxpayer Additional payment Excess payment Spouse Additional payment Excess payment
24. Deduct excess tax payment of one side from the other.
25. Remaining tax Additional payment Excess payment.
26. Plus surcharge (if any)
27. Total tax Additional payment Excess payment.

Taxpayer Spouse grid for No. 20-27