



Tax Year 2549

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

Additional Tax Payment

 Taxpayer Baht

 Spouse Baht

 Total Baht

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

Less expense 70% Actual

Remaining to be in cluded **No. 10** 1.

No. 7 Assessable Income Under Section 40 (8)

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 in cluded **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

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

1.

2.

3.

4.

5.

Total

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

1.

2.

3.

4.

5.

Total

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
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<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

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

to be included in **No.10** 13. in the column "Taxpayer"

