นอนหู22กนน์

Tax Year 2549

Personal Income Tax Return

for Taxpayers with Income in General Cases

P.N.D.90

Taxpayer: Personal Identification No.	Spouse:		
Fill in only for the first filing) Birth Date:/ for taxpayer over 65 years of age, please also fill in eligibility for	m Personal Identification No.		
Taxpayer Identification No. (Fill in only for taxpayer with no personal identification no.)	(fill in only for the first filing) Birth Date:/		
Name (Clearly spacify: Mr, Miss, title, undivided estate, ordinary partnership, or body of persons) Surname	Taxpayer Identification No. (Fill in only for taxpayer with no personal identification no.) Name (Clearly spacify: Mr., Mrs., Miss or title) (2) Has income and computes		
Address: Building Room No. Floor No. Village Name	(1) Has income but (2) Has income and computes tax jointly with taxpayer		
No. Moo Lane/Soi	Married during tax year (3) Has income that is compute tax separately		
Road Sub-District	Divorced during tax year (4) Has income and files tax for		
District Province	Deceased during tax year separately from taxpayer		
Post Code Tel : Home Office	(5) Has no income		
Taxpayer Status	Reciept Book NoSerial No		
(1) Individal (4) Ordinary partnership	AmountBaht		
☐ Single ☐ Married ☐ Divorced ☐ (5) Non-juristic body of persons	Reciept Book NoSerial No		
(2) Deceased during	Amount Baht		
tax year	SignedCashier		
(3) Undivided estate	Date		
Additional Tax Payment	Excess Tax Payment		
Taxpayer Baht	Taxpayer: Baht		
Snouse			
Spouse Baht	Spouse: Baht		
Spouse Baht Total Baht Certification Statement	Spouse: Baht		
Total Baht Certification Statement	Spouse: Baht Tax Refund Request		
Total Baht Certification Statement I hereb cerfify that the particulars given above are true and have	Spouse: Baht Tax Refund Request I wish to request refund on excess tax payment:		
Total Baht Certification Statement I hereb cerfify that the particulars given above are true and have attached documents and continued page(s) (if any). Tatal no. of	Spouse: Baht Tax Refund Request I wish to request refund on excess tax payment: Taxpayer: Baht		
Total Certification Statement I hereb cerfify that the particulars given above are true and have attached documents and continued page(s) (if any). Tatal no. of page(s):	Spouse: Baht Tax Refund Request I wish to request refund on excess tax payment:		
Total Certification Statement I hereb cerfify that the particulars given above are true and have attached documents and continued page(s) (if any). Tatal no. of page(s): Signed Taxpayer	Spouse: Baht Tax Refund Request I wish to request refund on excess tax payment: Taxpayer: Baht		
Total Certification Statement I hereb cerfify that the particulars given above are true and have attached documents and continued page(s) (if any). Tatal no. of page(s):	Spouse: Baht Tax Refund Request I wish to request refund on excess tax payment: Taxpayer: Baht		
Total Certification Statement I hereb cerfify that the particulars given above are true and have attached documents and continued page(s) (if any). Tatal no. of page(s): Signed Taxpayer	Tax Refund Request I wish to request refund on excess tax payment: Taxpayer: Baht Spouse: Baht		
Total Certification Statement I hereb cerfify that the particulars given above are true and have attached documents and continued page(s) (if any). Tatal no. of page(s): Signed Taxpayer Signed Spouse	Tax Refund Request I wish to request refund on excess tax payment: Taxpayer: Baht Spouse: Baht Signed Taxpayer		
Total Certification Statement I hereb cerfify that the particulars given above are true and have attached documents and continued page(s) (if any). Tatal no. of page(s): Signed Taxpayer Signed Spouse	Tax Refund Request I wish to request refund on excess tax payment: Taxpayer: Baht Spouse: Baht Signed Taxpayer		
Total Certification Statement I hereb cerfify that the particulars given above are true and have attached documents and continued page(s) (if any). Tatal no. of page(s): Signed Signed Spouse Signed Representative	Tax Refund Request I wish to request refund on excess tax payment: Taxpayer: Baht Spouse: Baht Signed Taxpayer		

The Revenue Department provides electronic filing service of P.N.D.90 through the department's website at www.rd.go.th as fillows:

- 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. 1 Assessable Income Under Section 40 (1) (2)	Taxpayer	Spouse	
1. Section 40 (1): Salary, wage, pension, etc. (include exempted income from 2.(4))		In the car
2. Less (1) Contribution to provident fund (the part that exceeds 10,000 baht)		where taxpayer at
(2) Contribution to government pension fund			spouse have incom
(3) Contribution to private school teacher fund			and are marrie
(4) Severance pay received under the Labour Law (In the case where taxpa	ver		throughout the ta
chooses to include in tax computation)	, •		year,
Tatal (1) to (4) (Total attached documents for (1) to (4):page((c))		If they choo
3. Section 40 (2): Meeting allowances, commissions, etc. Taxpayer	-		to combine the
Spouse			income in ta
<u> </u>		└─ }	remainging in 6.
4. Remaining Taxpayer (1 2. + 3.) Spouse (1 2.).			spouse must
5. Less expense Taxpayer (40% of 4. but not exceeding 60,000 baht)			included in No.
Spouse *			1. of taxpayer
6. Remaining (4 5.) to be included in No. 10 1	· [
* In the case where spouse has income from both sections 40 (1) and 40 (2 "Spouse" in the item Spouse, and expense of income from setion 40 (2) m	*	. ,	
No. 2 Assessable Income Under Section 40 (3)		Income Under Section 4	
1. Goodwill, other royalties, income in the nature of	Money or any other ben		- (-)
yearly payments derived from wills, other juristic acts,	1. Rental of properties		
or court decisions, etc.		r consructions, floating houses	
(1) (Specify)	Less expense	30% Actual	
(1) (Specify)		iction of expense 1	
(3) (Specify)	(2) Other (Specify)	-	
	Less expense	% Actual	
2. Copyrights of Taxpayer	· _	action of expense (2)	
Less expense (40% but not exceeding 60,000 baht)	(3) Other (Specify)	-	
Income after deduction of expense 4	Less expense	% Actual	
3. Copyrights of Spouse	<u>. </u>	iction of expense 3	
Less expense (40% but not exceeding 60,000 baht)	<u></u>		
Income after deduction of expense 5	2. Breach of hire-purchas		
Total 1 to 5 to be in cluded No. 10 1.	contracts of instalment	t sale	
No. 3 Assessable Income Under Section 40 (4)	Less expense 20%	<u>a</u>	
1. Interest, difference between redemption value	Income after deduction	•	
and the selling price of negotiable instruments,	Total 1 to 4 to b		
or debt instruments where receiver is the first		Income Under Section 40	
holder (only the income that taxpayer does not select to pay tax at the rate of 15%)		ofessions : law, arts of physic	ian,
2. Dividend from mutual funds, or IFCT, etc.	engineering, architectre,	accountancy, fine arts	
(only the income that taxpayer does not select to	1. Arts of physician	00%	
pay tax at the rate of 10%)	Less expense	60% Actual	
3. Dividend derived from foreign companies	Income after deduction	-	
Dividend derived from foreign companies Dividend, etc. derived from juristic companies	2. Other (Specify)		
of partnerships organized under the law of	1	30% Actual	
Thailand (only the income that taxpayer does not	Income after deduction	on of expense 2	H
select to pay tax at the rate of 10%)	3. Other (Specify)		
5. Credit dividend tax in 4.**	Less expense	30% Actual	H
6. Others (Specify)	Income after deduction	on of expense 3	
Total (1. to 6.) to be in cluded No. 10 1.	Total 1 to 3 to be	e in cluded No. 10 1.	-

No. 6 Assessable Income Under Section 40 (7)	page 3
Income derived from contracts of work, whereby the	Actual expenses that are necessary and reasonable for Income under
contractor provides essential materials besides tools	Section 40 (5) (6) (7) or (8) (If space below is not sufficient, make continued page(s,
Less expense 70% Actual	of this form.)
	For income under Section 40 (5)
Remaining to be in cluded No. 10 1.	1.
No. 7 Assessable Income Under Section 40 (8)	2.
1. Income from business, commerce, agriculture,	3.
industry, transport, or any orther activities	
including sale of immovable properties acquired	4.
in a business of profit manner	5. Taka
(1) (Specify)	Total
Less expense —% Actual	For income under Section 40 (6)
Income after deduction of expense 1 -	1.
(2) (Specify)	2.
Less expense Actual	3.
Income after deduction of expense 2	
(3) (Specify)	4.
Less expense	5.
	Total
Income after deduction of expense 3	For income under Section 40 (7)
2. Shares of profits from mutual funds under Securities Act	1.
(where taxpayer does not allow payer of income to withhold	2.
tax at the rate of 10% or allows the payer to withhold tax	3.
but requests refund of credit of that withholding tax)	
Less expense Actual	
Income after deduction of expense 4	5.
3. Income derived from sale of immovable properties	Total
(only the income that taxpayer selects to include	For income under Section 40 (8)
with other incomes in tax computation)	A. Cost of goods sold
(1) Inheritance of by way of gift	1. Inventory at the beginning of the year
Less expense 50%	2. Plus purchase of goods during the year
Income after deduction of expense 5	Total
(2) Acquired in a non-business or non-profit manner	3. Less inventory at the end of the year
Less expense % Actual	
Income after deduction of expense 6	Remaining B. Expenses
4. Income from sale of shares in retirement mutual fund	1. Salary
Less purchasing price	
Difference in the case where selling prices >	
purchasing price 7	3.
Exempted Not Exempted	4.
5. Income from sale of shares in lovg-term equity fund	5.
Less purchasing price Difference in the case where selling prices >	Total
purchasing price 8	Total (A. + B.)
Exempted Not Exempted	
Total 1) to 8 to be in cluded No. 10 1.	
No. 8 Income from sale of immovable properties acquried in a non-business of non-p	profit manner that taxpayer selects to exclude from other incomes in tax computation
Income from sale of Necessary and Number of	3 – 4 Additional payment/
No. immovable properties reasonable expenses years holding	Tax payable 4 Withholding tax Excess payment
Total tax	Additional payment Excess payment
to be included	in No.10 13. in the colume "Taxpayer"

page 4		
No. 9 Allowances and Exemptions after Deduction of Expenses	Taxpayer	Spouse
1. Taxpayer (30,000 Baht or 60,000 Baht), Spouse (30,000 Baht in the case of separate tax computation)	<u> </u>	<u> </u>
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)dying in Thailand, if taxpayer and spouse compute tax separately, each is allowed to deduct 8,500 Bah		
4. Father Mother (Fill in personal identification no.) Father Mother (Fill in personal identification no.)		
(Father of taxpayer) (Father of spouse, in the case of separate computation)		
(Mother of taxpayer) (Mother of spouse in the case of senarate computation)		
Father Mother(Fill in personal identification no.)		
(Father of spouse with income that is combined with taxpayer's income in tax computation or with no income)		
(Father of spouse with income that is combined with taxpayer's income in tax	H	
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)		
(Mother of Taxpayer) (Mother of spouse) 6. Life insurance premium		
7. Contribution to provident fund (the part that does not ecced 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		
(Total attached document(s) for 4. to 11.:		
No. 10 Tax Computation	Taxpayer	Spouse
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.)		<u> </u>
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)) = \times 0.005 =		
11. Income tax payable (the greater amount between 9. and 10.)		-
12. Less withholding income tax and tax credit		
income tax paid under P.N.D. 93 and P.N.D. 94		
13. Tax : Additional payment Excess payment		
14. Tax: Additional payment Excess payment (from No. 8 (if any))		
15. Total tax:Taxpayer Additional payment Excess payment Spouse Additional payment Excess payment		
16. Deduct excess tax payment of one side from the other		
17. Remaining tax Additional payment Excess payment		
(Total attached document(s) for $4.,5.,7.$ and 12 page(s))		
In the case of Continued page(s) Additional filing Late filing		
18. Plus additional tax payment (from C 6. of continued page(s) (if any))		
19. Less exceed tax payment (from C 7. of continued page(s) (if any))		
20. Less tax payment from P.N.D.90 P.N.D.91 (In the case of additional payment) .		<u> </u>
21. Tax: Taxpayer Additional payment Excess payment Spouse Additional payment Excess payment		
22. Deduct excess tax payment of one side from the other		
23. Remaining tax Additional payment Excess payment		
24. Plus surcharge (if any)		
25. Total tax Additional payment Excess payment		