สำหรับธนาคาร

Tax Year 2009

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 eligibiliy form*

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

Name
(Clearly spacify : Mr, Miss, title, undivided estate, ordinary partnership, body of persons or community enterprise)

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 eligibiliy form

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

Name Surname
(Clearly spacify : 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

Taxpayer
Reciept Book No. Serial No.
Amount Baht

Spouse
Reciept Book No. Serial No.
Amount Baht
Signed Cashier
Date

Additional Tax Payment

Taxpayer – **Baht**

Spouse – **Baht**

Total – **Baht**

Declaration of intention to donate tax payment to political party :

Political Party Identification Number

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

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

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)*

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 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 further information, please contact RD Call Center Tel. 0-2272-8000

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

Taxpayer **Spouse**

Income Payer (Taxpayer Identification Number/Personal Identification Number)

1. **Section 40 (1)** : Salary, wage, pension, etc. (include exempted income from 2.(4))
2. **Less (1)** Contribution to **provident fund** *(the part that exceeds **10,000** baht)*
   - **(2)** Contribution to **government pension fund** . . . . .
   - **(3)** Contribution to **private school teacher fund** . . . . .
   - **(4) Severance pay received under the Labour Law** *(In the case where taxpayer chooses to include in tax computation)*

   Tatal (1) *to* **(4)** *(Total attached documents for* **(1)** *to* **(4)** *:* .....*page(s))*
3. **Section 40 (2)** : Meeting allowances, commissions, etc. ☐ **Taxpayer** ☐ **Spouse**
4. **Remaining Taxpayer (1. - 2. + 3.) Spouse (1. - 2.)**. . .
5. **Less** expense ☐ **Taxpayer** *(**40%** of **4.** but not exceeding **60,000** baht)* ☐ **Spouse** * . . . . . .
6. **Remaining (4. - 5.)** . . . *to be included in* **No. 10** **1.** ►

In the case where taxpayer and spouse have income and are married throughout the tax year,

If they choose to combine their income in tax computing, the remainging in 6. of spouse must be included in **No.10** *1. of taxpayer*

* *In the case where spouse has income from both sections* **40 (1)** *and* **40 (2),** expense of income from **section 40 (1)** *must be averaged and filled in the colume* "**Spouse**" in the item ☐ **Spouse,** and expense of income from **setion 40 (2)** *must be averaged and filled in the colume* "**Taxpayer**" *in the item* ☐ **Spouse**

No. 2 Assessable Income Under Section 40 (3)

Income Payer (Taxpayer Identification Number/Personal Identification Number)

1. Goodwill, other royalties, income in the nature of yearly payments derived from wills, other juristic acts, or court decisions, etc.
   - **(1)** *(Specify)*..... **1** ►
   - **(2)** *(Specify)*..... **2** ►
   - **(3)** *(Specify)*..... **3** ►
2. Copyrights of **Taxpayer**

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

   Income after deduction of expense **4** ►
3. Copyrights of **Spouse**

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

   Income after deduction of expense **5** ►

Total **1** to **5** *to be in cluded* **No. 10** **1.** ►

No. 3 Assessable Income Under Section 40 (4)

Income Payer (Taxpayer Identification Number/Personal Identification Number)

1. Interest, difference between redemption value and the selling price of negotiable instruments, or debt instruments where receiver is the first holder *(only the income that taxpayer does not select to pay tax at the rate of **15%**)*
2. Dividend from mutual funds, or IFCT, etc. *(only the income that taxpayer does not select to pay tax at the rate of **10%**)*
3. Dividend derived from foreign companies
4. Dividend, etc. derived from juristic companies of partnerships organized under the law of Thailand *(only the income that taxpayer does not select to pay tax at the rate of **10%**)*
5. **Credit** dividend tax in **4.****
6. Others *(Specify)* .....

Total (1. *to* **6.)** *to be in cluded* **No. 10** **1.** ►

No. 4 Assessable Income Under Section 40 (5)

Income Payer (Taxpayer Identification Number/Personal Identification Number)

1. Money or any other benefits derived from Rental of properties

   (1) Houses, building, the constructions, floating houses

   Less expense ☐ **30%** ☐ **Actual**

   Income after deduction of expense **1** ►

   (2) Other *(Specify)*.....

   Less expense ☐ .....**%** ☐ **Actual**

   Income after deduction of expense **2** ►

   (3) Other *(Specify)*.....

   Less expense ☐ .....**%** ☐ **Actual**

   Income after deduction of expense **3** ►
2. Breach of hire-purchase contracts, or breach of contracts of instalment sale

   Less expense **20%**

   Income after deduction of expense **4** ►

Total **1** to **4** *to be in cluded* **No. 10** **1.** ►

No. 5 Assessable Income Under Section 40 (6)

Income Payer (Taxpayer Identification Number/Personal Identification Number)

Income from liberal professions : law, arts of physician, engineering, architecture, accountancy, fine arts

1. Arts of physician

   Less expense ☐ **60%** ☐ **Actual**

   Income after deduction of expense **1** ►
2. Other *(Specify)*.....

   Less expense ☐ **30%** ☐ **Actual**

   Income after deduction of expense **2** ►
3. Other *(Specify)*.....

   Less expense ☐ **30%** ☐ **Actual**

   Income after deduction of expense **3** ►

Total **1** to **3** *to be in cluded* **No. 10** **1.** ►

** *Please see details in Guidelines* ***P.*** **2**

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 in cluded* 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)* 4 ►

3. Income derived from sale of immovable properties*(only the income that taxpayerselects 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

☐ Exempted ►

☐ Not Exempted 7 ►

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

Less purchasing price

Difference in the case where selling prices > purchasing price

☐ Exempted ►

☐ Not Exempted 8 ►

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 acquried 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 attached document(s).....page(s))

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

to be included in **No.10** **15.** in the colume **"Taxpayer"** ►

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)*		
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 indentification no.)* *(Father of spouse, in the 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. **Disabled care expense allowance (see from form L.Y.04)**		
6. 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)*		
7. **Life insurance premium**		
8. Contribution to **provident fund** *(the part that does not eceed **10,000** baht)*		
9. Payment for purchase of shares in **retirement mutual fund**		
10. Payment for purchase of shares in **long-term equity fund**		
11. **Interest paid on loan** for purchase, hire-purchase, or construction of residence building . . .		
12. **Building Purchase cost**		
13. Amounts of contribution to **social security fund**		
	Taxpayer	**Spouse**
14. **Total** *(**1.** to **13.**)* to be filled in **No. 10** **2.** (Total attached document(s) for **4.** to **13.** : .....page(s))		

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** **14.***)*		
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. Income after deduction of contribution to education (**3. – 4.**)		
6. **Less** donation *(not exceeding* **10%** *of* **5.**)		
7. **Net income** (**5. – 6.**)		
8. **Tax computed from net income in 7.**		
9. **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** =		
10. Income tax payable *(the greater amount between 8. and 9. except if 9. is less than 5,000 baht then use 8.)*		
11. Tax payable from Income Statements in Special Ad hoc Development Zone		
12. **Total tax payable**		
13. **Less** ☐ **withholding income tax** and **tax credit** ☐ tax **paid in accordance with form P.N.D. 93** and **P.N.D. 94**		
14. Tax : ☐ Additional payment ☐ Excess payment		
15. Tax : ☐ Additional payment ☐ Excess payment *(from* **No. 8** *(if any))*		
16. **Total** tax:**Taxpayer** ☐ Additional payment ☐ Excess payment **Spouse** ☐ Additional payment ☐ Excess payment		
17. **Deduct excess tax payment** of one side from the other		
18. **Remaining tax** ☐ Additional payment ☐ Excess payment		
*(Total attached document(s) for **4.** , **6.** and **13.**.....page(s))*		
In the case of ☐ ***Continued page(s)*** ☐ ***Additional filing*** ☐ ***Late filing***		
19 . **Plus** additional tax payment *(from* **C** **6.** *of continued page(s) (if any))*		
20. **Less** exceed tax payment *(from* **C** **7.** *of continued page(s) (if any))*		
21. **Less** tax payment from ☐ **P.N.D.90** ☐ **P.N.D.91** *(In the case of additional payment)* .		
22. Tax : **Taxpayer** ☐ Additional payment ☐ Excess payment **Spouse** ☐ Additional payment ☐ Excess payment		
23. **Deduct excess tax payment** of one side from the other.		
24. **Remaining tax** ☐ Additional payment ☐ Excess payment.		
25. **Plus** surcharge *(if any)*		
26. **Total tax** ☐ Additional payment ☐ Excess payment.		