

# Income Exemption Entitlement Form to be used with ภ.ง.ด.90 for tax year.....

☐ Disabled Person under 65 Years Old ☐ Taxpayer (Including Disabled Person) 65 Years of Age or Older

☒ Taxpayer

Taxpayer Identification No.

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Date of Birth ..... / ..... / .....  
(DD/MM/YYYY)

☐ Spouse

Taxpayer Identification No.

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Date of Birth ..... / ..... / .....  
(DD/MM/YYYY)

First Name ..... Surname .....  
(Please clearly specify title: Mr., Mrs., Miss, or Others)

First Name ..... Surname .....  
(Please clearly specify title: Mr., Mrs., Miss, or Others)

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

- Section 40 (1) Salary, wage, pension, etc
- Less exempted income\*
- Balance (1. - 2.) to be filled in ภ.ง.ด.90 No. 1. 1. page 2.
- Section 40 (2) meeting allowance, commission, etc
- Less exempted income\*
- Balance (4. - 5.) to be filled in ภ.ง.ด.90 No. 1. 3. page 2.

Taxpayer										Spouse									

## No. 2 Assessable Income Under Section 40 (3)

- Goodwill, other rights, etc.

(1) (Specify) ..... Taxpayer ☐

Spouse ☐

(2) (Specify) ..... Taxpayer ☐

Spouse ☐

- Royalties ..... Taxpayer ☐

Spouse ☐

Assessable Income	Exempted Income*	Income after deduction** of exemption to be filled in ภ.ง.ด.90
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## No. 3 Assessable Income Under Section 40 (4)

- Interest, negotiable or debt instrument discount Taxpayer ☐  
Spouse ☐
- Share of profits from mutual fund ect. Taxpayer ☐  
Spouse ☐
- Dividends from foreign companies Taxpayer ☐  
Spouse ☐
- Dividends from company or juristic partnership under Thai Law Taxpayer ☐  
Spouse ☐
- Dividend tax credit from 4. Taxpayer ☐  
Spouse ☐
- Others (Specify) ..... Taxpayer ☐  
Spouse ☐


## No. 4 Assessable Income Under Section 40 (5)

- Rental of properties  
(1) Houses, buildings, hire-purchase, other structures or floating house Taxpayer ☐  
Spouse ☐  
(2) Others (Specify) ..... Taxpayer ☐  
Spouse ☐
- Breach of hire purchase /installment sale contract Taxpayer ☐  
Spouse ☐


## No. 5 Assessable Income Under Section 40 (6)

Income from liberal professions : laws, arts of healing, engineering, architecture, accounting etc.

- Arts of healing Taxpayer ☐  
Spouse ☐
- Others (Specify) ..... Taxpayer ☐  
Spouse ☐


\* Accumulated income exemption for disabled person under 65 years old or taxpayer over 65 years old (disabled or not) from all types of income must not exceed 190,000 baht

\*\* Assessable income after deducting income exemption to be filled in ภ.ง.ด.90

No. 6	Assessable Income Under Section 40 (7)	Assessable Income	Exempted Income*	Income after deduction** of exemption to be filled in ၈.၃.၈.၉၀
	Income from contract of work where the contractor has to provide essential materials other than equipment	Taxpayer <input type="checkbox"/> Spouse <input type="checkbox"/>		
No. 7	Assessable Income Under Section 40 (8)			
1.	Income from business, commerce, agriculture, industry, transport, etc.			
(1) (Specify)	Taxpayer <input type="checkbox"/> Spouse <input type="checkbox"/>			
(2) (Specify)	Taxpayer <input type="checkbox"/> Spouse <input type="checkbox"/>			
(3) (Specify)	Taxpayer <input type="checkbox"/> Spouse <input type="checkbox"/>			
(4) (Specify)	Taxpayer <input type="checkbox"/> Spouse <input type="checkbox"/>			
2.	Share of profits from mutual fund under Securities and Exchange Act (only where taxpayer does not allow payer of income to withhold tax 10 percent or request for refund or tax credit)	Taxpayer <input type="checkbox"/> Spouse <input type="checkbox"/>		
3.	Income from sales of immovable properties (where taxpayer wishes to include with other income)			
(1) Inheritance or gift	Taxpayer <input type="checkbox"/> Spouse <input type="checkbox"/>			
(2) Acquired not in a commercial or profitable manner	Taxpayer <input type="checkbox"/> Spouse <input type="checkbox"/>			
4.	Gains from the sales of unit in Retirement Mutual Fund which is not exempted	Taxpayer <input type="checkbox"/> Spouse <input type="checkbox"/>		
5.	Gains from the sales of unit in Long - Term Mutual Fund which is not exempted	Taxpayer <input type="checkbox"/> Spouse <input type="checkbox"/>		

No. 8	Income from sale of immovable properties acquired in non-commercial and non-profitable manner and opted to pay tax separate from other income
	Income from sales of immovable properties
No. ....	Taxpayer <input type="checkbox"/> Spouse <input type="checkbox"/>
No. ....	Taxpayer <input type="checkbox"/> Spouse <input type="checkbox"/>
No. ....	Taxpayer <input type="checkbox"/> Spouse <input type="checkbox"/>

No. 9	Income from Gift only the amount which was not exempted under Section 42 (26) (27) (28)
1.	Income from a transfer of ownership/possessory right in immovable property under Section 42 (26)
	Taxpayer <input type="checkbox"/> Spouse <input type="checkbox"/>
2.	Income from a moral sponsorship/from gift from an ascendant under Section 42 (27)
	Taxpayer <input type="checkbox"/> Spouse <input type="checkbox"/>
3.	Income from a moral sponsorship /from gift received in a ceremony or on occasions in accordance with custom and tradition under Section 42 (28)
	Taxpayer <input type="checkbox"/> Spouse <input type="checkbox"/>

For **No. 9** taxpayer has two options to pay taxes:

- Where opt to include with other income, fill in the amount after exemption\* in ၈.၃.၈.၉၀ **No. 7** 6.
- Where opt to pay taxes at a rate of 5 percent of the income, fill in the amount after exemption\* in ၈.၃.၈.၉၀ **No. 9**

Signature ..... Taxpayer  
 Signature ..... Spouse  
 Date .....  
 (DD/MM/YYYY)

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