

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.

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

First Name **Surname**

(Please clearly specify title: Mr, Miss, Ms., 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 3. 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.

☒ **Spouse :**

Taxpayer Identification No.

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

First Name **Surname**

(Please clearly specify title: Mr, Miss, Ms., or Others)

Taxpayer

Spouse

No. 2 Assessable Income under Section 40 (3)

- Goodwill, other rights, etc.

(1)(Specify)

Taxpayer ☐

Spouse ☐

(2)(Specify)

Taxpayer ☐

Spouse ☐

(3)(Specify)

Taxpayer ☐

Spouse ☐

(4)(Specify)

Taxpayer ☐

Spouse ☐

- Royalties

Taxpayer ☐

Spouse ☐

No. 3 Assessable Income under Section 40 (4)

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

Taxpayer ☐

Spouse ☐

Taxpayer ☐

Spouse ☐

Taxpayer ☐

Spouse ☐

Taxpayer ☐

Spouse ☐

Taxpayer ☐

Spouse ☐

Taxpayer ☐

Spouse ☐

No. 4 Assessable Income under Section 40 (5)

- Rental of properties
 - Houses, buildings, hire-purchase, other structures or floating house
 - Others (Specify)
 - Others (Specify)
- Breach of hire purchase /installment sale contract

Taxpayer ☐

Spouse ☐

Taxpayer ☐

Spouse ☐

Taxpayer ☐

Spouse ☐

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. 5 Assessable Income under Section 40 (6)**Assessable Income****Exempted Income*****Income after deduction **
of exemption to be filled in
ภ.จ.ด.90**

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

1. Arts of healing

Taxpayer ☐Spouse ☐

2. Others (Specify)

Taxpayer ☐Spouse ☐

3. Others (Specify)

Taxpayer ☐Spouse ☐**No. 6 Assessable Income under Section 40 (7)**

Income from contract of work where the contractor
has to provide essential materials other than equipment

Taxpayer ☐Spouse ☐**No. 7 Assessable Income under Section 40 (8)**

1. Income from business, commerce, agriculture, industry,
transport, etc., including sales of immovable property acquired
in a commercial or profitable manner

(1)(Specify)

Taxpayer ☐Spouse ☐

(2)(Specify)

Taxpayer ☐Spouse ☐

(3)(Specify)

Taxpayer ☐Spouse ☐

(4)(Specify)

Taxpayer ☐Spouse ☐

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 ☐Spouse ☐

3. Income from sales of immovable properties

(where taxpayer wishes to include with other income)

(1) Inheritance or gift

Taxpayer ☐Spouse ☐(2) Acquired not in a commercial
or profitable mannerTaxpayer ☐Spouse ☐

4. Gains from the sales of unit in

Retirement Mutual Fund which is not exempted

Taxpayer ☐Spouse ☐

5. Gains from the sales of unit in

Long - Term Mutual Fund which is not exempted

Taxpayer ☐Spouse ☐**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 ☐Spouse ☐

No.

Taxpayer ☐Spouse ☐

No.

Taxpayer ☐Spouse ☐

Signature Taxpayer

Signature Spouse

Date

(DD/MM/YYYY)

* 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.จ.ด.90