

Guide to

Personal Income Tax Return 2016

(ภ.ง.ด.90)

For taxpayers who received income not only from employment

Bureau of Legal Affairs, Revenue Department, Bangkok

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Guide to Personal Income Tax Return 2016 (ภ.ง.ด.90)

This tax return is a general return for taxpayers who received income in the tax year 2016 (from 1 January to 31 December 2016). However, if you had income from employment only, you must use ภ.ง.ด.91.

The ภ.ง.ด.90 is available for download at www.rd.go.th. You may file ภ.ง.ด.90 by postal mail or in person at your Area Revenue Branch Office. Alternatively, you can file ภ.ง.ด.90 electronically at www.rd.go.th and receive an eight-day automatic deadline extension.

WHAT'S NEW FOR TAX YEAR 2016?

This taxable year, ภ.ง.ด.90 has been through the following significant changes:

- The Allowance(s) and Exemption(s) after Deduction of Expense(s) section has been removed from the tax return and placed on a separated attachment called "Allowance(s) and Exemption(s) after Deduction of Expense(s) Attachment." The guideline regarding the new attachment can be found in "Guide to Allowance(s) and Exemption(s) after Deduction of Expense (s) Attachment."

- No.9 of ภ.ง.ด.90 has been changed to "Income from Gift" section in accordance with the change in Section 42 (26) (27) and (28) under the Revenue Code.

- No.10 of ภ.ง.ด.90 has been changed to "Amount of income opted to pay tax without including with other income" section. The amount of income in this section can be used as a base in calculating the purchase of Retirement Mutual Fund unit or Long-Term Equity Fund unit.

WHO HAS TO FILE ภ.ง.ด.90?

The following entities are subject to personal income tax in Thailand:

1. An individual
2. A non-registered ordinary partnership
3. A non-juristic body of persons
4. A deceased
5. An undivided estate
6. A Community Enterprise which is a non-registered ordinary partnership or a non-juristic body of persons registered and received a Certificate of Registration from the Department of Agricultural Extension

Additionally, taxpayers can be categorized as “residents of Thailand” and “non-residents of Thailand” for tax purposes as follows:

1. Residents of Thailand

If you stay in Thailand for the total of at least 180 days in the tax year, you are considered a “resident of Thailand” for tax purposes. You have to file a return on the income that you received if you meet one of the following conditions:

- (1) Your total income exceeded 30,000 baht in the tax year.
- (2) You were married and your income combined with that of your spouse exceeded 60,000 baht.
- (3) You are a Community Enterprise, which is non-registered ordinary partnership or a non-juristic body of persons registered and received a Certificate of Registration from the Department of Agricultural Extension, with the total income exceeding 1,800,000 baht in the tax year.

2. Non-residents of Thailand

If you stayed in Thailand less than 180 days in the tax year, you were a non-resident of Thailand for tax purposes. If you derived any income from a Thai source, you are subject to Thai personal income tax. You have to file this form if you meet the conditions stated in 1.

Page 1 of ๓.๓.๓.๙๐ – Taxpayer’s Details

Taxpayer’s Details

In the Taxpayer Identification section, fill in the following information:

- Your 13-digit Taxpayer Identification Number
- Your date of birth. (If you are 65 years of age or older, attach the “Income Exemption Entitlement Form” for income exemption up to 190,000 baht.)
- Your title and first name (in capital letters)
- Your surname (in capital letters)
- Your trade name/company name
- Your current mailing address
- Your business web address (if applicable)
- Check the ‘Regular Filing’ box if this form is your first filing in this tax year, or check the ‘Additional Filing’ box if this form is an adjustment or a supplement filing.

Spouse’s Details

If you have a spouse, please provide your spouse’s details in this part of the form:

- Spouse’s 13-digit Taxpayer Identification Number
- Spouse’s date of birth, title and first name (in capital letters)
- Spouse’s surname (in capital letters)
- Check the box that is applicable to your spouse under ‘Status’
- Check the box that is applicable to your spouse under ‘Filing Status’:
 1. If your spouse has income under Section 40(1) – (8), check box (1). Also, check the box that specifies whether your spouse is filing jointly, separately, or separately only income under Section 40(1) (employment income).
 2. If your spouse has income under Section 40(2) – (8), check box (2). Also, check the box that specifies whether your spouse is filing jointly or separately.

3. If your spouse has income under Section 40(1) only and is filing separately, check box (3).

4. If your spouse has no income, check box (4).

- In the case that your spouse has no income and is a foreigner, please provide the followings:

1. Spouse's passport number

2. Spouse's nationality

3. The country that issued the passport

*In case of joint filing, please fill in ภ.ง.ด. 90 Attachment-joint filing first. Then enter the sum in ภ.ง.ด. 90.

Taxpayer's Status

Check the box that applies to you during the tax year.

Donation of Tax Payable to Political Party

If you have tax payable of at least 100 baht, you may make a donation to a Thai political party. Check "yes" if you wish to do so and enter the 3-digit party number on the right-hand side. The 3-digit party number can be found at www.ect.go.th or www.rd.go.th or other media of the Office of The Election Commission of Thailand. If your spouse has income and is filing tax return jointly, and the combined tax payable is at least 200 baht, you and your spouse can both donate to a Thai political party.

Note: Only an individual with Thai citizenship can donate to a political party.

Tax Payable

Tax payable is the amount you enter in No. 11 item 18. (or No. 11 item 25., if applicable).

Tax Overpaid

Overpaid tax is the amount you enter in No. 11 item 18. (or No. 11 item 25., if applicable).

Statement of Certification

Enter the number of copy/copies of all attached documents in the first blank space. Sign and fill in the date in the space provided. If the tax return is prepared/filed by a representative (e.g. employer), please sign in the space for the representative and fill in the address.

Request for Tax Refund

If you wish to receive your tax refund, you shall sign in the space provided. The Revenue Department will refund the tax via prompt-pay system. For your convenience, you can use your National ID number to subscribe to the system with any banks providing such service in Thailand.

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Notes:

- Taxpayer who is 65 years of age or older is entitled up to 190,000 baht of income exemption from his total income.
- Taxpayer with disability who obtains a Disabled Person ID Card is entitled up to 190,000 baht of income exemption from his total income, regardless of age. The taxpayer can select to apply the exemption to any category of income from 40(1) – (8), but the aggregate exempted amount cannot exceed 190,000 baht. After the exemption is applied, fill in the information in ภ.ง.ด.90.
- A disabled person 65 years of age or older is entitled to the income exemption of 190,000 baht only.
- If you are qualified for the exemption mentioned above, please fill out the “Income Exemption Entitlement Form” and use the income less the exemption calculated in that form as your assessable income on ภ.ง.ด.90.
- If your spouse has income and is filing jointly, he/she is entitled up to 190,000 baht of income exemption under the following conditions:
 1. Your spouse is a disabled/incompetent person who obtains a Disabled Person ID Card, or
 2. Your spouse is 65 years of age or older

No. 1 Employment income / income from hire of service

This section requires that you and your spouse (if filing jointly) provide information regarding employment income (Section 40(1)) and applicable expenses. If your spouse decides to file tax return separately only for income under Section 40(1), he/she has to file another tax return using ภ.ง.ด.91.

First, enter the 13-digit Taxpayer Identification Number of the payer of this type of income in the provided box.

No. 1 item 1.

Enter the total amount of Section 40(1) income as shown on all of your Withholding Tax Certificate that you received from your employer(s).

Section 40(1) income includes your salary, wage, per diem, bonus, bounty, gratuity, pension, rent allowance, employer-provided rent-free lodging, debt liability paid by your employer, and any money, property or benefit you received in connection to your employment.

Note: If you received severance pay (a lump sum paid by the employer due to the termination of an employment contract) and your employment lasted for at least 5 years, you may:

1. choose to include this amount in your Section 40(1) income and take a deduction by entering this amount in No. 1 item 2. (4), or
2. choose NOT to include this amount as part of your Section 40(1) income and calculate tax separately for this amount in the Attachment of ภ.ง.ด.90/ภ.ง.ด.91 form as provided.

No. 1 item 2.

You may deduct the followings from your Section 40(1) income:

1. Contributions to provident fund only the part that exceeds 10,000 baht but not over 490,000 baht. Leave blank if the total amount contributed is less than 10,000 baht. Enter the contributed amount not exceeding 10,000 baht in Allowance(s) and Exemption(s) after Deduction of Expense(s) Attachment 8..
2. Total contribution to Government Pension Fund, up to 500,000 baht.
3. Total contribution to private teacher aid fund, up to 500,000 baht.
4. Severance pay (only if you have included this amount in Section 40(1) income), up to 300,000 baht.

No. 1 item 3.

Enter the total amount of income from hire of service (Section 40(2) income) as shown on all of your Withholding Tax Certificate that you received. Section 40(2) income is income from hire of service, which includes commission, meeting allowance, fee, discount, subsidy, gratuity, bonus, rent allowance, employer-provided rent-free lodging, debt liability paid by your employer, and any money, property or benefit you received in connection to your contract.

No. 1 item 4.

Enter the balance of item 1. minus item 2., plus item 3..

No. 1 item 5.

Enter allowable expense equal to the lower of 40% of the amount stated in item 4. or 60,000 baht. If you and your spouse both have income and you are filing jointly, you and your spouse can each deduct expense as stated above. Thus, the maximum allowable expense is 120,000 baht in this case.

No. 1 item 6.

Enter the balance of item 4. minus item 5. and include this amount in No. 11 item 1..

No. 2 Goodwill, royalties, annuities, and other income of similar nature

First, enter the 13-digit Taxpayer Identification Number of the payer of this type of income in the provided box.

No. 2 item 1.

If you have income from goodwill, copyright or any other rights, annuity, or income derived from a will, juristic act, or court decision, specify the type of income and enter the corresponding amount in this section.

No. 2 item 2.

Line 1: Enter the sum of all royalties you received.

Line 2: Enter allowable expense equal to the lower of 40% of the amount on Line 1 or 60,000 baht. If you and your spouse both have income and you are filing jointly, you and your spouse can each deduct expense as stated above. Thus, the maximum allowable expense is 120,000 baht in this case.

Line 3: Enter the balance (Line 1 minus Line 2).

Total: Enter the sum of item 1. and 2. and include this amount in No. 11 item 1..

No. 3 Interest, share of profits, and dividends

First, enter the 13-digit Taxpayer Identification Number of the payer of this type of income in the provided box.

No. 3 item 1.

Enter income that you received in the form of interest which includes interest from deposits, loans, bonds, debenture, bills (with or without security), part of interest on a loan after withholding taxes prescribed under the law governing petroleum income tax, or the discount from a bill or debt instrument issued by a company or juristic partnership or by another juristic person and sold for the first time at a price below its face value. This type of income also includes income in the same kind as interest, benefit, or other consideration derived from a loan or from a debt claim with or without security.

Note: Do not enter the amount if you select to pay tax on this amount at the rate of 15%. If you select to include this amount, you must include the entire amount. Partial inclusion is not allowed.

No. 3 item 2.

Enter the total amount you received as share of profits or other benefits from mutual fund. This type of share of profits or other benefits may be paid out by a mutual fund or a financial institution that provides loans in support of agriculture, commerce or industry.

Note: Do not enter the amount if you select to pay tax on this amount at the rate of 10%. If you select to include this amount, you must include the entire amount. Partial inclusion is not allowed.

No. 3 item 3.

Enter the total amount of dividends or share of profits you received from a company or juristic partnership incorporated under foreign law.

No. 3 item 4.

Enter the total amount of dividends, share of profits, or other benefits you received from a company or juristic partnership incorporated under Thai law.

Note: Do not enter the amount if you select to pay tax on this amount at the rate of 10%. The selection to include or exclude this amount in ภ.ง.ด.90 must be done on the entire amount. Partial inclusion is not allowed.

No. 3 item 5.

If you are a Thai resident in the tax year for tax purposes and received income as stated in item 4., you are entitled to dividend tax credit. The credit is available when you include any dividend or the equivalent in item 1. – 4. above.

How to calculate dividend tax credit:

Dividend tax credit is equal to the total dividends or share of profits received multiplied by the corporate income tax rate applicable to the payer of dividends (e.g. **R**%), and divided by 100 minus the rate.

$$\text{Dividend tax credit} = \text{Dividend} \times [\mathbf{R} / (100-\mathbf{R})]$$

Example: Mr. A received dividend in the amount of 80,000 baht from a Thai company or juristic partnership which is subjected to corporate income tax rate at 20% of its net profits.

$$\begin{aligned}\text{Dividend tax credit} &= 80,000 \times [20 / (100-20)] \\ &= 20,000 \text{ baht}\end{aligned}$$

No. 3 item 6.

If you receive one or more of the following income, specify the type of income you received and enter the sum on line “Others”.

- bonus you received as a shareholder or partner of a company or juristic partnership
- a decrease of capital holdings in a company or juristic partnership for the amount not exceeding profits and reserves
- an increase of capital holdings in a company or juristic partnership for the amount determined from profits and reserves
- a benefit for the amount which exceeds capital received from amalgamation, acquisition or dissolution of a company or juristic partnership
- gains received from transfer of partnership holdings or shares, debentures, bonds, or bills or debt instruments issued by a company or juristic partnership or by any other juristic person

- Share of profits or dividends, after withholding tax, paid out under the law governing petroleum income tax

Total: Enter the sum of the balance under item 1. to item 6., and include this amount in No. 11 item 1..

No. 4 Rent and benefits received from a breach of hire-purchase or installment sale contract

First, enter the 13-digit Taxpayer Identification Number of the payer of this type of income in the provided box.

No. 4 item 1.

Enter income and expenses from rental of property as follows:

- (1) Line 1: Enter the total rent(s) of your houses, buildings, construction fixed to land, and floating house.

Line 2: You may choose to deduct allowable expenses from your rental income stated on Line 1 equal to:

1. 30% of your rental income stated on Line 1 by checking the “30 percent” box and enter the deduction amount which is equal to 30% of the total of rental income, **or**
2. the actual expenses by checking the “Actual” box and enter the total amount of expenses associated with the rental of property, as well as provide supporting documents

Note: If you sublet property, you can only deduct the rent that you pay to your landlord or actual expenses. You must also provide supporting documents in case you deduct actual expenses.

Line 3: Enter the balance (Line 1 minus Line 2)

- (2) and (3)

Line 1: Enter rental income from property other than those stated in (1).

Line 2: If you received this type of income, you may take a deduction at a rate prescribed under the Revenue Code as follows:

- land used for agriculture 20%

- land not used for agriculture 15%
- vehicle 30%
- other property 10%

You may also choose to deduct your actual expenses from the rental income. If you do so, you must provide supporting documents to prove such expenses.

Example: If you received rent from rental of land used for agriculture, you must include it in your assessable income. You may take a deduction up to 20% of the rental income. (On Line 2, check the first box, specify the deductible percentage (20%), and enter the amount (the rental income multiply by 20%)). However, if you sublet the land, you can only deduct the entire rent paid to your landlord. (Check the second box and specify the rent paid to the landlord)

Line 3: Enter the balance (Line 1 minus Line 2).

No. 4 item 2.

Line 1: Enter the total amount you received from a breach of a hire-purchase contract or a breach of an installment sale contract.

Note: Income from a breach of hire-purchase contract must include income and other benefits received since the day the contract was signed until the day the contract was breached.

Line 2: Enter allowable expense equal to 20% of the income stated on Line 1.

Line 3: Enter the balance (Line 1 minus Line 2).

Total: Enter the sum of the balances from No. 4 item 1. to item 2. and include this total amount in No. 11 item 1..

No. 5 Income from liberal professions

If you received Section 40(6) income which is income from “liberal professions”, you have to include such income in your assessable income. Liberal professions include legal services, arts of healing, engineering, architecture, accounting services, and fine arts.

First, enter the 13-digit Taxpayer Identification Number of the payer of this type of income in the provided box.

No. 5 item 1.

Line 1: Enter income you received from practicing “arts of healing” such as physicians.

Line 2: If you select to deduct 60 percent of income stated on Line 1, check the “60 percent” box and enter the amount. If you select to deduct actual expense incurred, check the “Actual” box and enter the amount.

Line 3: Enter the balance (Line 1 minus Line 2)

No. 5 item 2. and item 3.

Line 1: Enter income from liberal profession(s) other than arts of healing.

Line 2: If you select to deduct 30 percent of the income stated on Line 1, check the “30 percent” box and enter the amount. If you select to deduct actual expense incurred, check the “actual” box and enter the amount.

Line 3: Enter the balance (Line 1 minus Line 2)

Note: You must also provide supporting documents in case you deduct actual expenses.

Total: Enter the sum of balances from item 1. to item 3. (where applicable), and include this total amount in No. 11 item 1..

No. 6 Independent contracts

Income from an independent contract (Section 40(7) income) must be included in the assessable income. You are considered to receive this income if:

- You supply your own equipment *and* other materials which are essential for the work. Your employer does not provide them.
- You control the hours of work.
- The work can be either temporary or permanent.

To fill in this section, first, enter the 13-digit Taxpayer Identification Number of the payer of this type of income in the provided box.

Line 1: Enter your income from all independent contracts that you received in the tax year.

Line 2: You may choose to deduct a fixed-rate expense by checking the “70 percent” box and enter 70% of the income stated in Line 1, or an actual expense by checking the “Actual” box and enter the actual expense necessarily incurred.

Balance: Enter the balance (Line 1 minus Line 2), and include this amount in No. 11 item 1..

Note: You must also provide supporting documents in case you deduct actual expenses.

No. 7 Income from business, commerce, agriculture, sale(s) of property acquired in a commercial or profitable manner, share of profits, or gains from mutual funds under Securities and Exchange Act B.E. 2535

First, enter the 13-digit Taxpayer Identification Number of the payer of this type of income in the provided box.

No. 7 item 1. (1) – (4)

Line 1: Specify the type of income you received from the following activities:

- Business
- Agriculture
- Industry
- Transports
- Sale(s) of immovable property for commercial or profitable purposes.

Line 2: If you and your spouse both received income under Section 40(8) and are filing jointly, please specify the proportion of such income that belongs to you and your spouse in percentage. The default proportion is 50% per person.

Line 3: Enter the deductible expenses by applying the following calculation:

- You may deduct a fixed-rate expense or an actual expense necessarily incurred from the sale. If you choose a fixed-rate deduction, check the “Percent” box and enter the rate as shown in Table A (See Appendix). If you choose to deduct an actual expense, check the “Actual” box and enter the actual expense.

Balance: Enter the balance (Line 1 minus Line 2)

Note: You must also provide supporting documents in case you deduct actual expenses.

No. 7 item 2.

Enter dividends/share of profits from mutual funds setting up under the Securities and Exchange Act B.E. 2535.

Note: Enter the amount if you have not allowed the payer to withhold 10% from the income or if you have allowed the payer to withhold 10% from the income but you want to include this income for the computation.

No. 7 item 3.

Enter income from sale(s) of inherited immovable property or sale(s) of immovable property acquired NOT for commercial or profitable purposes in this section. Leave this section blank if you choose NOT to include this income with other assessable income in tax calculation. (See No. 8).

- (1) If you received income from sale(s) of inherited property or property gratuitously transferred to you and you choose to include such income in the tax computation in this tax return, please follow the following steps:

Line 1: Enter income from the sale(s).

Line 2: Enter allowable expense equal to 50% of the income stated in Line 1.

Balance: Enter the balance (Line 1 minus Line 2)

- (2) If you received income from sale(s) of immovable property NOT for commerce or profits, and only in the case where you opt to include the income in the tax computation in this tax return.

Line 1: Enter income from the sale(s).

Line 2: You may choose to deduct a fixed-rate deduction by entering X% of the income stated in Line 1, where X is based on number of years of holding as shown in the table below, or an actual expense deduction by entering the actual expenses necessarily incurred. If you decided to claim actual expenses, you must also provide supporting documents.

Years of holding*	1	2	3	4	5	6	7	≥8
Deduction (%)	92	84	77	71	65	60	55	50

*The term "number of years of holding the property" means the number of years starting from the year of the acquisition of ownership or possessory right in an immovable property to the year of

the transfer of such ownership or possessory right. A period exceeding 10 years shall be treated as 10 years only, and a fraction of a year shall be counted as 1 year.

No. 7 item 4.

Line 1: Enter income from sale(s) of units in Retirement Mutual Fund (RMF).

Line 2: Enter the total purchase price

Line 3: Enter the amount of gain (Line 1 minus Line 2) if you meet one of the following conditions:

- You are at least 55 years old and must have purchased units in the RMF every year for at least 5 consecutive years from the date of the initial purchase, or
- You obtain an official doctor's opinion that you are incompetent to the extent that you are unlikely to be capable of engaging in an occupation for wages or profits sufficient to purchase a unit in RMF, or
- In case of death of the holder.

If you meet one of the conditions above, check the "Exempted" box and enter the amount gained (Line 1 minus Line 2). Otherwise, check the "Not Exempted" box and enter the amount gained on Line 4.

In addition, if you did not meet any condition above in the tax year and you have used the total purchase price as deduction in a previous tax year, you must make an adjustment by filing an additional tax return for that tax year and reporting the correct amount of income and pay an additional tax. If you file the additional tax return within 31 March, there is no surcharge or penalty.

No. 7 item 5.

Line 1: Enter income from sale(s) of units in Long Term Equity Fund (LTF).

Line 2: Enter the purchasing price.

Line 3: Enter the amount of gain (Line 1 minus Line 2) if you meet the following conditions

- You have held the units in the LTF for at least 5 consecutive calendar years, or

- You obtain an official doctor's opinion that you are incompetent to the extent that you are unlikely to be capable of engaging in an occupation for wages or profits sufficient to purchase a unit in LTF, or
- In case of death of the holder.

If you meet one of the conditions above, check the "Exempted" box and enter the amount gained (Line 1 minus Line 2). Otherwise, check the "Not Exempted" box and enter the amount gained on Line 4.

In addition, if you did not meet any condition above in the tax year and you have used the total purchase price as deduction in a previous tax year, you must make an adjustment by filing an additional tax return for that tax year and reporting the correct amount of income and pay an additional tax.

No. 7 item 6.

Taxpayer has an option to include the non-exempted amount as followings in calculation with other income:

6.1 Deemed Income from a transfer of ownership or possessory right in immovable property without consideration to a legitimate child, not including an adopted child, only the amount that exceeds 20 million baht in the tax year

6.2 Income from a moral sponsorship or from gift from an ascendant, a descendant or a legitimate spouse, only the amount that exceeds 20 million baht in the tax year

6.3 Income from a moral sponsorship or from gift from a person that is not an ascendant, a descendant or a legitimate spouse, only the amount that exceeds 10 million baht in the tax year

Total: Enter the sum of balances from No. 7 item 1. – No. 7 item 6. and include this amount in No. 11 item 1..

Necessary and Reasonable Actual Expense Incurred for Section 40(5), (6), (7), or (8) Income

Please list actual expenses in connection to Section 40 (5), (6), (7), and (8) income in the appropriate boxes.

Note: Extra Actual Expense Deduction for No.4 – No.7

If you are a taxpayer in a special development zone and you purchased and installed a closed-circuited television (CCTV) at an enterprise located in the special development zone, and the payment was made from 1 January 2016 to 31 December 2020, the taxpayer is entitled to a double deduction for such payment (only for actual expense deduction).

No. 8 Income from sale(s) of immovable property which was not acquired for trading purposes that was opted for separate tax computation

At the time you transferred your immovable property at the Department of Lands, the officer would withhold personal income tax using a fixed-rate deduction. You may choose to include or NOT to include income from the transfer with other income in the tax computation in this return. If you choose to include such income, refer to No. 7 item 3..

However, if you choose NOT to include the income in the tax computation with other income in this return, and you wish to claim necessary and reasonable expenses instead of a fixed-rate deduction, fill in information in this part. In this case, you are required to provide supporting documents to prove such expenses. How to fill in the information in No. 8

1. Enter income from the sale(s) in **1** (The amount to be entered is the official appraised value determined by the Department of Lands, NOT the amount you actually received from the sale(s)).
2. Enter actual expenses necessarily incurred in the sale(s) of the property in **2**.
3. Enter number of years of holding the property: Please note that “number of years of holding the property” may not be the actual period of time that the property is in your possession. Refer to No. 7 item 3. (2) Line 2 for more information.
4. Enter the amount of tax payable in **3**. Please refer to the following formula for tax payable calculation:

$$\begin{array}{rcl}
 & \text{Income from the sale(s)} & \textcircled{1} \\
 \text{Minus} & \underline{\text{necessary and reasonable expenses}} & \textcircled{2} \\
 = & \text{XXXXXXXXXX} & \\
 \text{Divided by} & \underline{\text{number of years of holding the property}} & \\
 = & \text{XXXXXXXXXX} & \text{(Result A)}
 \end{array}$$

Apply the following progressive tax rate to **Result A** to get **Result B (not entitled to 150,000 baht exemption)**.

PERSONAL INCOME TAX RATES FOR 2016

Net Income (baht)	Rate (%)	Amount of Tax
0 – 150,000	Exempt	-
150,001 – 300,000	5	5% of the amount over 150,000
300,001 – 500,000	10	7,500 + 10% of the amount over 300,000
500,001 – 750,000	15	27,500 + 15% of the amount over 500,000
750,001 – 1,000,000	20	65,000 + 20% of the amount over 750,000
1,000,001 – 2,000,000	25	115,000 + 25% of the amount over 1,000,000
2,000,001 – 4,000,000	30	365,000 + 30% of the amount over 2,000,000
Exceeding 4,000,000	35	965,000 + 35% of the amount over 4,000,000

Result B X number of years of holding the property = tax payable to be filled

in 3

Note: Tax payable in the amount exceeding 20% of **1** is disregarded. In other words, if the result of tax payable is higher than 20% of **1**, enter 20% of **1** in **3**.

Enter income tax withheld when you sold the immovable property in **4**

In the last column, the number to be filled in is the result of **3** minus **4**, say Result C. If Result C is above 0, there is “tax payable” (an additional tax to be paid). On the contrary, if Result C is below 0, you have overpaid tax (refund to be filled in **No. 10** item 17.).

In the last line, check the box that applies to you (Tax payable or Overpaid). Then, enter Result C in the box. The same amount should also be filled in No. 11 item 17..

No. 9 Deemed income and income from gift

Taxpayer has an option to pay taxes at a rate of 5 percent on non-exempted as follows:

9.1 Deemed Income from a transfer of ownership or possessory right in immovable property without consideration to a legitimate child, not including an adopted child, only the amount that exceeds 20 million baht in the tax year

9.2 Income from a moral sponsorship or from gift from an ascendant, a descendant or a legitimate spouse, only the amount that exceeds 20 million baht in the tax year

9.3 Income from a moral sponsorship or from gift from a person that is not an ascendant, a descendant or a legitimate spouse, only the amount that exceeds 10 million baht in the tax year

Note:

In case of income from a sale or transfer of ownership or possessory right in immovable property acquired by inheritance, by way of gift, or other means, please download a form

declaring details of the transfer of the ownership or possessory right in immovable property with or without consideration as applicable at www.rd.go.th > e-Form for Individuals.

No. 10 Income that taxpayer has used the option to pay tax on gross income

No. 10 is added to the tax return, so that it can be used as a base in calculating the purchase of Retirement Mutual Fund unit or Long-Term Equity Fund unit.

No. 11 Tax Computation

To arrive at your tax payable or tax refund, No. 11 will help you through the calculation in numerical order.

There are two methods that can be used to calculate Personal Income Tax based on “net income” and “gross income”. Whichever method results in the higher amount of tax due, that method is applied.

(1) Computation of Net-Income Tax

In computing tax liability by using the Net-Income Tax method, a taxpayer has to bring into account all assessable income arising in a tax year. The next step is to deduct from assessable income deductible expenses. Allowances are then to be deducted in accordance with the taxpayer’s circumstances. The last step is to subtract any qualified charitable contribution within the limit specified by law. Then, the progressive tax rates will be applied to any income left from all deductions.

(2) Computation of Gross-Income Tax

If you have assessable income other than employment income (Section 40(1)) more than 60,000 baht in the tax year, you are not only required to compute your personal income tax liability using the Net-Income Tax method in (1), but also, using the Gross-Income Tax method as follows:

$$\text{Assessable gross income} \times 0.005 = \text{tax liability}$$

No. 11 item 1. Income after deduction of expenses

The first step is to deduct all tax deductible expenses from your assessable income. If you have completed No. 1 to No. 7, you have already done so. Please add up the numbers from the following boxes:

- No. 1 item 6.

- No. 2 item 2. Line 4
- No. 3 item 6. Line 2
- No. 4 item 2. Line 4
- No. 5 item 3. Line 4
- No. 6 Line 3
- No. 7 item 5. Line 5

Enter the result in No. 10 item 1..

No. 11 item 2. Less allowance

Fill in the amount of Allowance(s) and Exemption(s) after Deduction of Expense(s) Attachment item 20. or ภ.ง.ด.90 Attachment in case of joint filing (from Allowance(s) and Exemption(s) after Deduction of Expense(s) 20.).

No. 11 item 3. Balance (No. 11 item 1. minus No. 11 item 2.)

Please fill in the result of No. 11 item 1. minus No. 11 item 2. in No. 11 item 3..

No. 11 item 4. Less contribution to education

If you have donated to support qualified educational projects, you may be entitled to a deduction. The qualified amount shall be filled in this line. A qualified donation to support educational projects is subject to the following conditions:

1. The donation must be used:

- To obtain or construct a building, a land, or a building with land for an educational institution for educational purposes, or
- To obtain educational equipment, textbooks, media, educational technology, and any other equipment as prescribed by the Minister of Finance, or
- To recruit professors, teachers, academic experts, or
- To provide an education scholarship, an invention scholarship, a development scholarship, or a research scholarship for school students, undergraduate students, or graduate students.

2. The donation must be made to:

- Institutions under the royal projects, or

- Institutions founded under the policy to enhance the quality of educational institutions, or
- Institutions for underprivileged or disabled children, or
- Educational institutions listed under the Notification of the Ministry of Education. Please contact your Area Revenue Office or Area Revenue Branch Office for more information.

A qualified amount of deduction is as follows:

1. Twice the actual amount you donated, and
2. The maximum amount is 10% of No. 11 item 3..

If you are claiming for this deduction, evidence from the educational institution(s) must be retained in order to prove your donation.

No. 11 item 5. Balance (No. 11 item 3. minus No. 11 item 4.)

Please fill in the result of No. 11 item 3. minus No. 11 item 4. in No. 11 item 5..

No. 11 item 6. Less other donation (Charitable Donations)

If you have made a charitable donation, which is not to support education, you may be entitled to a deduction.

A qualified charitable donation must be made to one of the following institutions:

1. Temples,
2. Thai Red Cross Society,
3. Public hospitals,
4. Educational institutions (public or private),
5. Government agencies (for the donation to the nation's natural disaster victims),
6. Charitable institutions, government employee welfare, or funds, etc. as prescribed by the Ministry of Finance.

The qualified amount is as follows:

1. The actual amount you donated, and
2. The maximum amount is 10 % of No. 11 item 5..

No. 11 item 7. Net income

Please fill in the result of No. 11 item 5. minus No. 11 item 6. in No. 11 item 7.. This is your “net income”. The progressive tax rate will be applied to the net income to determine your income tax.

No. 11 item 8. Tax computed on income from No. 11 item 7.

Please refer to the section “(1) Computation of Net-Income Tax” above on how to compute tax based on net income from No. 11 item 7. using the following personal income tax rate:

PERSONAL INCOME TAX RATES FOR 2016

Net Income (baht)	Rate (%)	Amount of Tax
0 – 150,000	Exempt	-
150,001 – 300,000	5	5% of the amount over 150,000
300,001 – 500,000	10	7,500 + 10% of the amount over 300,000
500,001 – 750,000	15	27,500 + 15% of the amount over 500,000
750,001 – 1,000,000	20	65,000 + 20% of the amount over 750,000
1,000,001 – 2,000,000	25	115,000 + 25% of the amount over 1,000,000
2,000,001 – 4,000,000	30	365,000 + 30% of the amount over 2,000,000
Exceeding 4,000,000	35	965,000 + 35% of the amount over 4,000,000

Please fill in the result in No. 11 item 8..

No. 11 item 9. Tax computed from gross assessable income exceeding 60,000 baht

If your gross assessable income, excluding employment income, is 60,000 baht or above in the tax year, your tax payable is the greater of No. 11 item 8. or No. 11 item 9.. The tax on gross income is a flat-rate tax on your assessable income before deducting any expenses or allowances.

Add up your assessable income (before taking any deductions) from the following boxes:

- No. 1 item 3. (Do not include No. 1 item 1.)
- No. 2 item 1. – item 2.

- No. 3 item 1. – item 6.
- No. 4 item 1. and item 2.
- No. 5 item 1. – item 3.
- No. 6
- No. 7 item 1. – item 6.

Multiply the combined amount of assessable income by 0.005. The result should then be filled in No. 11 item 9.. If the result is less than 5,000 baht, your tax payable is the amount in No. 11 item 8..

Note: For income received in the Temporary Development Area (please refer to No. 11 item 11. in this instruction), you may choose to pay flat-rate tax of 0.01%. If so, please do not include such income in the tax calculation methods described above.

No. 11 item 10. Tax payable

As stated above, your tax payable may be tax on gross income if the following conditions apply:

- a. Your total combined assessable income is at least 60,000 baht, and
- b. The amount you filled in No. 11 item 9. is at least 5,000 baht, and
- c. The amount you filled in No. 11 item 9. is higher than the result in No. 11 item 8.

If tax on gross income applies to you, please fill in the amount of No. 11 item 9. in No. 11 item 10.. Otherwise, please fill in the amount in No. 11 item 8..

No. 11 item 11. Tax payable from income document in Temporary Development Area

If you have earned income in Temporary Development Area, you may choose to pay flat-rate tax of 0.01%. If so, such income shall not be filled in No. 1 to No. 8 but it should be filled in the “Income Declaration in Temporary Development Area” for income derived in Temporary Development Area, instead. The final tax calculated in that form must be filled in No. 11 item 11..

Temporary Development Area is the following provinces:

1. Naratiwat
2. Pattanee
3. Sa-Tul

4. Yala
5. Songkhla (only in the following districts: Jana, Natawee, Sabahyoi, and Tapa)

No. 11 item 12. Total tax payable

Add up the amount in No. 11 item 10. and No. 11 item 11. and enter the result.

No. 11 item 13. Tax Exemption for first time home buyer (old scheme)

If you have never owned a residence and you bought either a house with land or a condominium for the first time in 2012, you are entitled to a tax exemption subject to following conditions:

1. The price of the first residence you bought is not more than 5,000,000 baht.
2. You paid for the residence and the residence is transferred during 2012.
3. Your maximum amount of tax exemption is equal to 10% of the purchase price.
4. You have to claim this tax exemption within 5 tax years from the date of transfer. Additionally, the tax exemption must be divided by 5 and you have to claim the exemption for 5 years.
5. You have never owned a residence before.
6. You must own the residence for at least 5 years counting from the date of transfer.
7. The residence has never been transferred (wholly or partly) to anyone.
8. You have never claimed for:
 - A deduction for residence mortgage interest.
 - An exemption for income from sale of a residence for the purpose of buying a new residence according to Ministerial Regulation No. 241 (B.E.2546).
 - An exemption for income paid for a residence according to Ministerial Regulation No. 271 (B.E.2552).

Example: You bought a new condominium worth 3,000,000 baht as your first residence on 1 December 2012. Your entitlement is 300,000 baht (10% of 3,000,000 baht). You can claim a tax exemption of 60,000 baht for 5 years. You can choose to start claiming for your tax exemption in your tax return for the year 2012 – 2016. If you choose to start claiming for your tax exemption in 2013, the tax exemption of 60,000 baht must be

[illegible]

If the payer refused to issue a withholding tax certificate, the payer is subject to a criminal penalty. You may have received many withholding tax certificates if you have received income from different payers.

The form should tell you how much of income tax was withheld. The withholding tax can be used as a tax credit.

Other items may also be used as a tax credit, such as:

1. Income tax withheld by the payer of income. The amount is shown in your withholding tax certificate.
2. Income tax that you have paid using $\text{H.}\text{J.}\text{O. } 94$ (half year filing).
3. Income tax that you have paid using $\text{H.}\text{J.}\text{O. } 93$ (advanced filing).
4. Dividend tax credit (only in the case that you have filled in No. 3 item 4. and item 5.). The amount is the same amount in No. 3 item 5..

Please add up all the creditable tax in No. 11 item 15.. This amount will then be deducted from your tax payable in No. 11 item 14.. You will have to provide documents to the Revenue Department to prove the amount of withholding tax.

No. 11 item 16. Tax payable or tax overpaid

Enter the result of No. 11 item 14. minus No. 11 item 15.. Then check the box that applies to you. Check the box "Payable" if the result is higher than zero. Check the box "Overpaid" if the result is below zero.

No. 11 item 17. Tax payable or tax overpaid from No. 8 (if any)

If applicable, enter the amount from No. 8 and check the box that applies to you.

No. 11 item 18. Total tax


1. If in both No. 11 item 16. and item 17., you have checked the box "Payable", check the box "Payable" in No. 11 item 18. as well. Then, enter the result of No. 11 item 16 added by No. 11 item 17..
2. If in both No. 11 item 16. and 17., you have checked the box "Overpaid", check the box "Overpaid" in No. 11 item 18. as well. Then, enter the result of No. 11 item 16. added by No. 11 item 17..

3. If the status in No. 11 item 16. and No. 11 item 17. are different (one “Payable” and one “Overpaid”), subtract the amount of the overpaid one from the amount of the payable one and fill in the result in No. 11 item 18.. If the result is above zero, check the box “Payable” in No. 11 item 18.. If, however, the result is below zero, check the box “Overpaid”.


No. 11 item 19. Plus additional tax payable from No.9 (if any)

Enter the total tax amount in No. 9 (if any).

No. 11 item 20. Plus additional tax payable from the Attachment Form (if any)

If you received severance pay (a lump sum paid by the employer due to the termination of an employment contract) and your employment lasted for at least 5 years, you may choose NOT to include this amount as part of your Section 40(1) income and calculate tax separately for this amount in the Attachment of ภ.ง.ด.90/ภ.ง.ด.91 form. If you have done so, please fill in the amount of tax payable from  6. in the Attachment Form (if any) in No. 11 item 20..

No. 11 item 21. Less tax overpaid from the Attachment Form (if any)

On the other hand, if you received severance pay and chose NOT to include this amount as part of your Section 40(1) income and calculate tax separately for this amount in the Attachment of ภ.ง.ด.90/ภ.ง.ด.91 form and there was tax overpaid, please fill in the amount of tax overpaid from  7. in the Attachment Form in No. 11 item 21..

No. 11 item 22. Less tax paid from previous filing (in case of additional filing)

In the case of additional filing, please specify the type of tax return you previously filed by checking the box “ภ.ง.ด.90” or “ภ.ง.ด.91”. Then, fill in the amount of tax previously paid from that filing in No. 11 item 22..

No. 11 item 23. Tax payable/overpaid

If the result in No. 11 item 18. is tax payable, please do the following:

Amount in No. 11 item 18. + Amount in No. 11 item 19. (if any) + Amount in No. 11 item 20. (if any) – Amount in No. 11 item 21. (if any) – Amount in No. 11 item 22. (if any) = Result A

However, if the result in No. 11 item 18. is tax overpaid, please do the following:

Amount in No. 10 item 19. (if any) + Amount in No. 11 item 20. (if any) - Amount in No. 11 item 18. - Amount in No. 11 item 21. (if any) - Amount in No. 11 item 22. (if any) = Result A

If **Result A** is greater than or equal to zero, check the box “Payable” and fill in the amount of **Result A** in No. 11 item 23.. Otherwise, check the box “Overpaid” and fill in the absolute amount of **Result A** in No. 11 item 23., instead.

No. 11 item 24. Add surcharge (if any)

Enter the amount of surcharge (if any) of 1.5% per month (fraction of a month equals a month) of the total tax due.

No. 11 item 25. Total Tax payable/overpaid

Enter the sum of No. 11 item 23. and No. 11 item 24..

WHEN, WHERE & HOW TO FILE & PAY TAX DUE?

(A) WHEN TO FILE?

For income received in the tax year, you must file ภ.พ.ด.90 and pay tax (if any) during 1 January – 31 March 2017, during the official office hours.

(B) WHERE TO FILE?

You may file ภ.พ.ด.90 according to one of the following methods:

1. File the return at an Area Revenue Branch Office.
2. If you are a resident of Bangkok, you can file a tax return by registered mail attaching a bank check (type b, c or d which will be described below) or money order for the amount of total tax payable. The registered mail should be addressed to

**“Bureau of Finance and Revenue Management, the Revenue Department
Revenue Department Building 90 Soi Phaholyothin 7
Phaholyothin Road, Phayathai, Bangkok 10400”**

Tax returns shall be mailed during 1 January – 31 March 2017 only. The filing date is the date stamped by postal office. The Revenue Department will mail back a receipt to taxpayers via registered mail.

(C) HOW TO PAY TAX DUE?

1. Cash
2. Electronic card: only at the following Area Revenue Branch Office in Bangkok:
 - (1) Area Revenue Branch Office in Bangkok
 - (2) Area Revenue Branch Office in Chon Buri Province which are Mueng Chon Buri 1 Area Revenue Branch Office, Phan Thong Area Revenue Branch Office, Si Racha 1 Area Revenue Branch Office, Si Racha 2 Area Revenue Branch Office, Bang Lamung 1 Area Revenue Branch Office, and Bang Lamung 2 Area Revenue Branch Office
 - (3) Area Revenue Branch Office in Samut Prakan Province which are Samut Prakan 1 Area Revenue Branch Office, Samut Prakan 2 Area Revenue Branch Office, Phra Pradaeng 1 Area Revenue Branch Office, Phra Pradaeng 2 Area Revenue Branch Office, and Phra Samut Chedi Area Revenue Branch Office
 - (4) Area Revenue Branch Office in Chachoengsao which are Muang Chachengsao Area Revenue Branch Office and Bang Pakong Area Revenue Branch Office
 - (5) Area Revenue Branch Office in Rayong which are Muang Rayong 2 Area Revenue Branch Office and Pluak Daeng Area Revenue Branch Office
 - (6) Area Revenue Branch Office in Nonthaburi which are Nonthaburi 1 Area Revenue Branch Office, Nonthaburi 2 Area Revenue Branch Office, Pak Kret 1 Area Revenue Branch Office, Pak Kret 2 Area Revenue Branch Office, Bang Kruai Area Revenue Branch Office and Bang Bua Thong Area Revenue Branch Office
 - (7) Area Revenue Branch Office in Pathum Thani which are Muang Pathum Thani Area Revenue Branch Office, Khlong Luang 1 Area Revenue Branch Office, Khlong Luang 2 Area Revenue Branch Office, Thanyaburi Area Revenue Branch Office, and Lam Luk Ka Area Revenue Branch Office
 - (8) Area Revenue Branch Office in Ayutthaya which are Bang Pa-in Area Revenue Branch Office, Wang Noi Area Revenue Branch Office, and Uthai Area Revenue Branch Office
 - (9) Area Revenue Branch Office in Saraburi which are Kaeng Khoi Area Revenue Branch Office and Nong Khae Area Revenue Branch Office

2.1 Credit Card, Tax Smart Card, and Debit Card of Krungthai Card PCL. (KTC), Krung Thai Bank (KTB) is usable at Area Revenue Branch Office in (1)-(9) of 2.

2.2 Credit Card and Tax Smart Card of Kasikorn Bank (KBANK) and Bangkok Bank (BBL) is usable at Area Revenue Branch Office in (1)-(5) of 2.

2.3 Credit Card of Siam Commercial Bank (SCB) is usable at Area Revenue Branch Office in (1)-(5) of 2.

Note: The cardholder is obliged to pay the fee.

3. Check or draft

3.1 Check paid must be one of the following types:

- (1) Check issued by Bank of Thailand (type a.)
- (2) Check secured by banks (type b.)
- (3) Check signed by banks (type c.)
- (4) Check signed by taxpayers (type d.). Type d. check must be issued by the following banks:

a) For tax payment in Bangkok, Nonthaburi, Patumthani, Samutprakarn, Samutsakorn (Mueng and Kratumban district only), Nakhonpatom (Sampran district only) and Pranakorn Sri Ayudhya (Bangpa-in district only), the check must be issued by a bank or a branch of a bank situated in such province/district.

b) For the tax payment besides a), a check is only allowed if you have a deposit account with the bank or the branch of the bank situated in the area of your residence.

3.2 The check/draft must be crossed and paid to

- In Bangkok: If you are filing a return at an Area Revenue Branch Office or banks, the check/draft must be paid to “the Revenue Department” crossing out “or bearer”.
- Other than Bangkok: If you are filing a return at an Area Revenue Branch Office with the check/draft type d., the check/draft must be paid to “the Revenue Department”. For other types of check/draft, please contact an Area Revenue Branch Office.

Notes about check/draft usage:

- (1) Checks for filing at Area Revenue Branch Offices shall be dated the filing date or no more than 15 days (for check type a. b. or c. or draft) or 7 days (for check type d.) prior to the filing date.
- (2) Checks for filing via banks or postal offices shall be dated the filing date or no more than 7 days prior to the filing date.
- (3) A post-dated check is not acceptable.
- (4) Negotiated check/draft is not acceptable.
- (5) Check/draft in the amount exceeding tax payable is not acceptable.
- (6) Tax payment is completed when the Revenue Department receives the total amount due from check/draft.

4. Money order

If you are a resident of Bangkok and you are filing by registered mail. Please attach with the return a money order for the amount equal to the amount of tax payable. You cannot deduct any fees from the amount of tax payable. The money order shall be sent to:

**“Bureau of Finance and Revenue Management, the Revenue Department
P.O. Box Ministry of Finance”**

Paying tax in installments

If the amount of tax payable is at least 3,000 baht, you may request to pay tax in 3 equal installments:

Installments	Due date	Requirements
1 st	31 March (or the next business day)	1/3 amount of tax + ภ.ง.ด. 90 tax return
2 nd	30 April	1/3 amount of tax
3 rd	31 May	1/3 amount of tax

If you fail to pay any installment in time, you are deprived of the right to pay tax in installments. Then you are required to pay the total amount due along with surcharge.

If you are paying tax in installments at an Area Revenue Branch Office, the officer will provide you with บ.ร.35.

CAUTION:

If tax payable is not paid within 31 March 2016, a surcharge of 1.5% per month (fraction of a month equals a month) of the total tax due will be charged. A criminal fine up to 2,000 baht may also be charged.

Appendix

Table A: Deductible Rate of Necessary and Reasonable Actual Expenses Incurred for Income under Section 40(8)

	Assessable income	Deductible Rate (%)
1.	Performance of drama, movie film, radio or television performers, singers, musicians, professional sportsmen or performers for any kind of entertainment (a) for the portion not exceeding 300,000 baht (b) for the portion exceeding 300,000 baht	60 40
2.	Sale of land on installment or sale of land by way of hire-purchase	61
3.	Collection of commissions or charges from gambling, contest or games	65
4.	Taking, development, printing or enlargement of photographs, movie films, including sale of accessories	70
5.	Business of dockyard, shipyard or ship repair other than repair of machinery, mechanical devices	70
6.	Shoe making and making of genuine leather or synthetic leather products, including sale of accessories	70
7.	Tailoring, sewing, knitting, embroidering of clothing or other things, including sale of accessories	70
8.	Making, decoration or repair of household furniture, including sale of accessories	70
9.	Hotel or restaurant business or preparation of food or beverage for sale	70
10.	Hair perming, cutting and styling or body styling	70
11.	Making of soap, shampoo or cosmetics	70

	Assessable income	Deductible Rate (%)
12.	Literature production	75
13.	Trading in silverware, gold, precious metal alloys, diamonds, precious gems or other	75
14.	Business of clinic under the law governing clinics, but only a clinic with patient beds for overnight stay, including medical treatment and sale of medicines	75
15.	Stone milling or rock crushing	75
16.	Forestry, rubber or perennial plantation	80
17.	Transportation or provision of hired service by vehicle	80
18.	Block and seal making, printing or binding of books, documents, including sale of accessories	80
19.	Mining	80
20.	Making of beverages under the law governing beverage tax	80
21.	Making of ceramics, glazed wares, cement products or potteries	80
22.	Generation or distribution of electricity	80
23.	Ice making	80
24.	Making of glue, starch glue or other similar articles and making of powder of various kinds other than cosmetics	80
25.	Making of balloons, glass wares, plastic goods or finished rubber products	80
26.	Laundry or dyeing	80
27.	Sale of goods other than those listed in other items where the seller is not a manufacturer	80
28.	Prizes received by horse owners from racing their horses	80

	Assessable income	Deductible Rate (%)
29.	Acceptance of price of redemption for redeeming property sold with right of redemption or acquisition of absolute ownership in property sold with right of redemption	85
30.	Rubber smoking, making of rubber sheets or other kinds of rubber which are not finished rubber products	85
31.	Leather tanning	85
32.	Making of sugar or sugar molasses	85
33.	Fishery	85
34.	Sawmill business	85
35.	Oil refinery or extraction	85
36.	Sale by way of hire-purchase of movable properties not falling under Section 40 (5) of the Revenue Code	85
37.	Rice mill business	85
38.	Agriculture in the category of seasonal plant and grain farming	85
39.	Tobacco steaming or curing	85
40.	Raising of all kinds of animals, including sale of by-products	85
41.	Animal slaughter for sale, including sale of by products	85
42.	Salt farming	85
43.	Sale of ships or vessels of six tons or over, steamers or motor boats of five tons or over or floating rafts	85
44.	For other types of income, please deduct actual expense.	