Clear All

ล.ย. 04

Disabled or Incompetent Person Care Allowance Certificate

Under Notification of the Director-General of Revenue Department on Income Tax (No. 182)

1. (First Name-Surname) .....

Taxpayer Identification No.

Address.....

.....

is a guardian of the person specified in 1.1 and/or 1.2 and is entitled to care allowance in filing Personal Income Tax return for year (.....)

1.1 Disabled person who has disabled person ID card issued under Disabled Persons' Life Quality Promotion and Development Act has income not exceeding 30,000 baht, and specifies taxpayer's name as a guardian in disabled person ID card (additional person can be filled in additional ล. ย. 04)

(1) (First Name-Surname of disabled person).....

Personal Identification No.

Relationship with taxpayer *

(2) (First Name-Surname of disabled person).....

Personal Identification No.

Relationship with taxpayer *

1.2 Qualified incompetent person - must be incompetent person for at least 180 days

- must have medical certificate issued in tax year the allowance is claimed
- must have Incompetent Person Care Certificate (ล.ย. 04-1)

(1) (First Name-Surname of incompetent person).....

Personal Identification No.

Relationship with taxpayer *

(2) (First Name-Surname of incompetent person).....

Personal Identification No.

Relationship with taxpayer *

2. I have taken care of the disabled or incompetent person specified in 1.1 and/or1.2 total ..... person(s) where the allowance per person is 60,000 baht

Total allowance ..... baht *(to be filled in ภ.ง.ด.90 under No. 9 5. or ภ.ง.ด.91 under C 5.)*

I hereby certify that all stated above are true.

Signature ..... Taxpayer who entitled to deduct allowance

..... / ..... / .....

(DD/MM/YYYY)

Notice* Mark X for status of disabled or incompetent person

1 husband/wife of taxpayer	4 father of husband/wife of taxpayer	7 legitimate child of husband/wife of taxpayer
2 father of taxpayer	5 mother of husband/wife of taxpayer	8 adopted child of taxpayer
3 mother of taxpayer	6 legitimate child of taxpayer	9 other person