ภ.ง.ด.91 Attachment - Joint Filing

○ **Taxpayer**   Taxpayer Identification No.

○ **Spouse**   Taxpayer Identification No.

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

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)

	Taxpayer	**Spouse**	**Total** (to be filled in ภ.ง.ด.91)
Payer of Income			
	Taxpayer Identification No.	Taxpayer Identification No.	

Ⓐ Tax Computation

1. Salaries, wages, pensions, etc.

   (Plus exempted income from Ⓑ **5.***)*

2. Less exempted income *(from* Ⓑ **6.***)*

3. Balance (1. - 2.)

4. Less expense

   (40 percent of 3. but not exceeding legal limit)

5. Balance (3. - 4.)

13. Less Exemption for first time home buyer

   Property Value

Ⓑ Exempted Income

1. Provident fund contribution

   (Only the part exceeding 10,000 baht)

2. Government Pension Fund contribution

3. Private teacher aid fund contribution

4. Income exemption

   ☐ Disabled taxpayer aged under 65 years old

   ☐ Taxpayer aged 65 years or older (including
      disabled taxpayer)

5. Severance pay under Labor Law

   (If opt to include)

6. Total *(1. to 5.)* to be filled in Ⓐ **2.**

   Amount of income opted to pay tax without including with other income

   (To be used as a base in calculating the purchase of Retirement Mutual Fund unit

   or Long-Term Equity Fund unit)

Remark : In the case that you receive income paid as lump-sum payment by the employer due to the termination of employment,
please fill in ภ.ง.ด.90/ภ.ง.ด.91 attachment joint filling before calculating joint return.

	Taxpayer	Spouse	Total (to be filled in ภ.ง.ด.91)

C Allowance(s) and Exemption(s) after Deduction of Expense(s)

1. Taxpayer

2. Spouse *(30,000 baht)*

3. Child *15,000* baht/person [......] person(s)
   (not studying or studying abroad)
   (fill in Personal Identification No.)

   Child *17,000* baht/person [......] person(s)
   (studying in Thailand)
   (fill in Personal Identification No.)

4. Parental care
   Father of taxpayer
   (fill in Personal Identification No.)

   Mother of taxpayer
   (fill in Personal Identification No.)

   Father of spouse
   (fill in Personal Identification No.)

   Mother of spouse
   (fill in Personal Identification No.)

5. Disabled/Incompetent person support
   (carried from ล.ย.04)

6. Health insurance premium for parents of
   both taxpayer and spouse

7. Life insurance premium paid
   Pension insurance premium paid

8. Provident fund contribution
   (not exceeding 10,000 baht)

9. National Savings Fund contribution

10. Retirement Mutual Fund unit purchase

11. Long - Term Equity Fund unit purchase

12. Interest paid on loan for purchase,
    hire-purchase, or construction of residence

13. First time home buyer expense
    Property Value

14. Social security fund contribution

15. Food and domestic tourism expense
    during the Songkarn festival

16. Domestic tourism expense

17. Purchase of One Tambon One Product (OTOP) goods

18. Year – end domestic tourism expense

19. Domestic purchase of goods or services expense

20. **Total** *(1. to 19.)* to be filled in **A** 6. of ภ.ง.ด.91
    (Evidence attached **B** *1. to 5. and 4. to 19. total .... copy/copies)*