

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

Payer of Income

Taxpayer Identification No.

1. Section 40 (1) : Salary, wage, pension, etc.
(including exempted income from 2.(5))
2. Less (1) Provident fund contribution
(only the part exceeding 10,000 baht)
- (2) Government Pension Fund contribution
- (3) Private teacher aid fund contribution
- (4) National Savings Fund contribution
- (5) Severance pay under Labor Law
(if opt to include)
- Total (1) to (5) (Attachment from (1) to (5))
..... copy/copies
3. Section 40 (2): Meeting allowances, commissions, etc.
4. Balance (1. - 2. + 3.)
5. Less expense (40 percent but not exceeding 60,000 baht)
6. Balance (4. - 5.) to be included in No. 10 1.

No. 2 Assessable Income Under Section 40 (3)

Payer of Income

Taxpayer Identification No.

1. Goodwill, other royalties, annuities from wills, other juristic act, or court order, etc.
 - (1) (Specify)..... ①
 - (2) (Specify)..... ②
 - (3) (Specify)..... ③
 - (4) (Specify)..... ④
2. Royalties

Less expense (40 percent but not exceeding 60,000 baht)

Balance ⑤

Total ① to ⑤ to be included in No. 10 1.

No. 3 Assessable Income Under Section 40 (4)

Payer of Income

Taxpayer Identification No.

1. Interest, bill or debt instrument discount, which the taxpayer is the first holder
(if opt not to pay tax at the rate of 15 percent)
2. Share of profits from mutual fund
(if opt not to pay tax at the rate of 10 percent)
3. Dividends from foreign companies
4. Dividends from company or juristic partnership incorporated under Thai law
(if opt not to pay tax at the rate of 10 percent)
5. Dividend tax credit from item 4.*
6. Others (Specify).....
- Total (1. to 6.) to be included in No. 10 1.

* For more details, please see instruction on page 11

No. 4 Assessable Income Under Section 40 (5)

Payer of Income

Taxpayer Identification No.

1. Rental of properties
 - (1) House, building, other structure, or floating house
 - Less expense ☐ 30 percent ☐ Actual
 - Balance ①
 - (2) Other (Specify).....
 - Less expense ☐ percent ☐ Actual
 - Balance ②
 - (3) Other (Specify).....
 - Less expense ☐ percent ☐ Actual
 - Balance ③
2. Breach of hire-purchase, or installment sales contract.
- Less expense 20 percent
- Balance ④
- Total ① to ④ to be included in No. 10 1.

No. 5 Assessable Income Under Section 40 (6)

Payer of Income

Taxpayer Identification No.

- Income from liberal professions; legal, arts of healing, engineering, architecture, accounting, and fine arts
1. Arts of healing
 - Less expense ☐ 60 percent ☐ Actual
 - Balance ①
 2. Other (Specify).....
 - Less expense ☐ 30 percent ☐ Actual
 - Balance ②
 3. Other (Specify).....
 - Less expense ☐ 30 percent ☐ Actual
 - Balance ③
 - Total ① to ③ to be included in No. 10 1.

No. 6 Assessable Income Under Section 40 (7)

Payer of Income

Taxpayer Identification No.

- Income from contracts of work where the contractor has to provide essential material other than equipment
- (Specify).....
- Less expense ☐ 70 percent ☐ Actual
- Balance to be included in No. 10 1.

No. 7 Assessable Income Under Section 40 (8)

Payer of Income

Taxpayer Identification No.

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

(1)(Specify) is income of taxpayer percent ; of spouse percent

Less expense percent Actual Balance

1 ▶

(2)(Specify) is income of taxpayer percent ; of spouse percent

Less expense percent Actual Balance

2 ▶

(3)(Specify) is income of taxpayer percent ; of spouse percent

Less expense percent Actual Balance

3 ▶

(4)(Specify) is income of taxpayer percent ; of spouse percent

Less expense percent Actual Balance

4 ▶

2. Share of profits from mutual fund under Securities and Exchange law (where taxpayer does not allow payer of income to withhold 10 percent tax or want to request for refund or tax credit) 5 ▶

3. Income from sales of immovable properties (only where opt to include with other income)

(1) Inheritance or gift Less expense 50 percent Balance 6 ▶

(2) Acquired not in a commercial or profitable manner

Less expense percent Actual Number of years of holding year(s)

Balance 7 ▶

4. Income from sales of unit in Retirement Mutual Fund

Cost price

Gains

☐ Exempted

☐ Not Exempted 8 ▶

5. Income from sales of unit in Long-Term Equity Fund

Cost price

Gains

☐ Exempted

☐ Not Exempted 9 ▶

Total 1 to 9 to be included in No. 10 1. ▶

Necessary and reasonable actual expense incurred for income under Section 40 (5) (6) (7) or (8) : In case of separate filing, taxpayer and spouse must divide their expense based on the same ratio used to divide their respective income (If space is insufficient, please provide separate sheet using this format)

For income under Section 40 (5)

1. Cost of service provision

2. Salaries / wages

3. Other expense(s)

Total

For income under Section 40 (6)

1. Cost of service provision

2. Salaries / wages

3. Other expense(s)

Total

For income under Section 40 (7)

1. Cost of service provision

2. Salaries / wages

3. Other expense(s)

Total

For income under Section 40 (8)

A. Cost of goods sold / services

1. Stock at the beginning of the year

2. Plus purchase of goods during the year

Total

3. Less stock on the last day of the year

Balance

B. Expense(s)

1. Salaries / wages

2.

3.

4.

5.

Total

Total (A. + B.)

No. 8 Income from sales of immovable properties acquired in a non-commercial and non-profitable manner and opt to pay tax separate from other income

No.	1 Income from sales of immovable properties	2 Necessary and reasonable expense	No. of years of holding	3 Tax payable	4 Withholding tax	3 - 4 Payable/Overpaid

(Attached Evidence copy/copies) Total ☐ Tax payable ☐ Tax Overpaid to be filled in No. 10 17. ▶

