

APPENDIX **B**

Annual Tax Return (P.N.D. 90)

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.(4))
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) Severance pay under Labor Law
(if opt to include)
- Total (1) to (4) (Attachment from (1) to (4)
copy/copies)
3. Section 40 (2): Meeting allowances,
commissions, etc.
4. Balance (1. - 2. + 3.)
5. Less expense (50 percent but not exceeding 100,000 baht)
6. Balance (4. - 5.) to be included in No. 11 1.

No. 2 Assessable Income Under Section 40 (3)

Payer of Income
Taxpayer Identification No.

1. Annuities from wills, other juristic act,
or court order, etc.
 - (1) (Specify) 1
 - (2) (Specify) 2
 - (3) (Specify) 3
2. Royalties
 Goodwill, other rights
Less expense 50 percent (but not exceeding 100,000 baht)
 Actual
- Balance 4
- Total 1 to 4 to be included in No. 11 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) 1
2. Share of profits from mutual fund under Securities and Exchange law
(from 20th August 2019)
(if opt not to pay tax at the rate of 10 percent) 2
3. Share of profits from mutual fund under the Announcement of the
National Executive Council
(before 20th August 2019)
(if opt not to pay tax at the rate of 10 percent) 3
4. Dividends from foreign companies 4
5. Dividends from company or juristic partnership
incorporated under Thai law
(if opt not to pay tax at the rate of 10 percent) 5
6. Dividend tax credit from item 5.* 6

* For more details, please see instruction on page 10

7. Others (Specify) 7

- (1) Income from sales of unit in Retirement Mutual Fund
(from 20th August 2019)
Cost price
Gains
 Exempted Not Exempted 8
- (2) Income from sales of unit in Long-Term Equity Fund
(from 20th August 2019)
Cost price
Gains
 Exempted Not Exempted 9
- Total 1 to 9 to be included in No. 11 1.

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. 11 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. 11 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 60 percent Actual
- Balance to be included in No. 11 1.