

Income Exemption Entitlement Form to be used with **พ.ร.บ. ๙๔** for tax year.....

Disabled Person or Disabled Person who is a foreigner under 65 Years Old

Taxpayer (Including Disabled Person and Disabled Person who is a foreigner) 65 Years of Age or Older

Taxpayer :

| | | | |
|--|--|--|--|
| | | | |
|--|--|--|--|

Taxpayer Identification No.

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

First Name.....Surname.....
(Please clearly specify title: Mr., Mrs., Miss, or others)

Spouse :

| | | | |
|--|--|--|--|
| | | | |
|--|--|--|--|

Taxpayer Identification No.

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

First Name.....Surname.....
(Please clearly specify title: Mr., Mrs., Miss, or others)

| No. 1 Assessable Income under Section 40 (5) | Assessable Income | Exempted Income* | Income after deduction** of exemption to be filled in พ.ร.บ. ๙๔ |
|--|-----------------------------------|------------------|---|
| 1. Rental of properties | | | |
| (1) Houses, buildings, hire-purchase, other structures or floating house | Taxpayer <input type="checkbox"/> | | |
| | Spouse <input type="checkbox"/> | | |
| (2) Others (Specify)..... | Taxpayer <input type="checkbox"/> | | |
| | Spouse <input type="checkbox"/> | | |
| 2. Breach of hire purchase /installment sale contract | Taxpayer <input type="checkbox"/> | | |
| | Spouse <input type="checkbox"/> | | |

| No. 2 Assessable Income under Section 40 (6) | Assessable Income | Exempted Income* | Income after deduction** of exemption to be filled in พ.ร.บ. ๙๔ |
|---|-----------------------------------|------------------|---|
| Income from liberal professions : laws, arts of healing, engineering, architecture, accounting etc. | | | |
| 1. Arts of healing | Taxpayer <input type="checkbox"/> | | |
| | Spouse <input type="checkbox"/> | | |
| 2. Others (Specify)..... | Taxpayer <input type="checkbox"/> | | |
| | Spouse <input type="checkbox"/> | | |

| No. 3 Assessable Income under Section 40 (7) | Assessable Income | Exempted Income* | Income after deduction** of exemption to be filled in พ.ร.บ. ๙๔ |
|--|-----------------------------------|------------------|---|
| Income from contract of work where the contractor has to provide essential materials other than equipment (Specify)..... | | | |
| | Taxpayer <input type="checkbox"/> | | |
| | Spouse <input type="checkbox"/> | | |

| No. 4 Assessable Income under Section 40 (8) | Assessable Income | Exempted Income* | Income after deduction** of exemption to be filled in พ.ร.บ. ๙๔ |
|--|-----------------------------------|------------------|---|
| 1. Income from business, commerce, agriculture, industry, transport, etc., including sales of immovable property acquired in a commercial or profitable manner | | | |
| (1) (Specify)..... | Taxpayer <input type="checkbox"/> | | |
| | Spouse <input type="checkbox"/> | | |
| (2) (Specify)..... | Taxpayer <input type="checkbox"/> | | |
| | Spouse <input type="checkbox"/> | | |
| (3) (Specify)..... | Taxpayer <input type="checkbox"/> | | |
| | Spouse <input type="checkbox"/> | | |
| 2. Share of profits from mutual fund under Securities and Exchange Act (only where taxpayer does not allow payer of income to withhold tax 10 percent or request for refund or tax credit) | | | |
| | Taxpayer <input type="checkbox"/> | | |
| | Spouse <input type="checkbox"/> | | |
| 3. Income from sales of immovable properties (where taxpayer wishes to include with other income) | | | |
| (1) Inheritance or gift | Taxpayer <input type="checkbox"/> | | |
| | Spouse <input type="checkbox"/> | | |
| (2) Acquired not in a commercial or profitable manner | Taxpayer <input type="checkbox"/> | | |
| | Spouse <input type="checkbox"/> | | |
| 4. Gains from the sales of unit in Retirement Mutual Fund which is not exempted | Taxpayer <input type="checkbox"/> | | |
| | Spouse <input type="checkbox"/> | | |
| 5. Gains from the sales of unit in Long-Term Mutual Fund which is not exempted | Taxpayer <input type="checkbox"/> | | |
| | Spouse <input type="checkbox"/> | | |
| 6. Income from a gift, only the amount which was not exempted under Section 42(26) (27) and (28) | | | |
| (1) Income from a transfer of ownership/ possessory right in an immovable property under Section 42(26) | Taxpayer <input type="checkbox"/> | | |
| | Spouse <input type="checkbox"/> | | |
| (2) Income from a moral sponsorship/ gift from an ascendant under Section 42(27) | Taxpayer <input type="checkbox"/> | | |
| | Spouse <input type="checkbox"/> | | |
| (3) Income from a moral sponsorship/ gift received in a ceremony or on an occasion in accordance with custom and tradition under Section 42(28) | Taxpayer <input type="checkbox"/> | | |
| | Spouse <input type="checkbox"/> | | |

For 6., choose one of the following methods to pay tax

- In case of choosing to include the income with other incomes, fills the income after deducting the exemption* in **๗.7** of พ.ร.บ. ๙๔
- In case of choosing to pay tax at a rate of 5 percent, fills the income after deducting the exemption* in **๗.8** of พ.ร.บ. ๙๔

Signature.....Taxpayer
Signature.....Spouse
Date.....(DD/MM/YYYY)

* Accumulated income exemption for disabled person or disabled person who is a foreigner under 65 years old or taxpayer over 65 years old (including disabled person and disabled person who is a foreigner) from all types of income must not exceed 190,000 baht
Assessable income after deducting income exemption to be filled in **พ.ร.บ. ๙๔**

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