ภ.ง.ด.90 Attachment - Joint Filing

Taxpayer Taxpayer Identification No.

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

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

Middle Name.....

Surname.....

Spouse Taxpayer Identification No.

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

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

Middle Name.....

Surname.....

No. 1 Assessable Income Under Section 40 (1) (2)	Taxpayer	Spouse	Total (to be filled in ภ.ง.ด.90)
Payer of Income			
	Taxpayer Identification No.	Taxpayer Identification No.	
1. Section 40 (1) Salary, wage, pension, etc.			
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, comissions, etc.			
4. Balance (1. - 2. + 3.)			
5. Less expense *(**50** percent but not exceeding **100,000** baht)*			
6. Balance (4. - 5.)			

No. 2 Assessable Income Under Section 40 (3)	Taxpayer	Spouse	Total (to be filled in ภ.ง.ด.90)
Payer of Income			
	Taxpayer Identification No.	Taxpayer Identification No.	
1. Annuities from wills, other juristic act, or court order, etc.			
(1) *(Specify)*..... 1 ►			
(2) *(Specify)*..... 2 ►			
(3) *(Specify)*..... 3 ►			
2. ☐ Copyright			
☐ Goodwill, other rights			
Less expense ☐ 50 percent *(but not exceeding 100,000 baht)*			
☐ Actual			
Balance 4 ►			
Total 1 to 4			

Remark :

In case of deriving income paid as lump-sum payment by the employer due to the termination of employment, or being disabled person or disabled person who is a foreigner under 65 years old or taxpayer (including disabled person and disabled person who is a foreigner) 65 years of age or older, or deriving assessable income under Section 40 (7) (8) only from product manufacturing/sales of goods/services rendered in Temporary Special Development Area, fill in corresponding attachment prior to filling in this attachment.

No. 3 Assessable Income Under Section 40 (4)	Taxpayer	Spouse	Total (to be filled in ภ.ง.ด.90)
Payer of Income			
	Taxpayer Identification No.	**Taxpayer Identification No.**	
1. Interest, negotiable or debt instrument discount, which the taxpayer is the first holder (if taxpayer does not select to pay tax at the rate of 15 percent) ① ►			
Money equivalent of dividend received from Depositary Receipt issuer or additional Depositary Receipt issued by the issuer (if taxpayer does not select to pay tax at the rate of 10 percent) ② ►			
2. Share of profits from mutual fund under Securities and Exchange law *(if opt not to pay tax at the rate of **10** percent)* ③ ►			
3. Dividends from foreign companies ④ ►			
4. Dividends from company or juristic partnership incorporated under Thai law *(if opt not to pay tax at the rate of **10** percent)* ⑤ ►			
5. Dividend **tax credit** from item **4.** ⑥ ►			
6. Others			
(1) Share of profits or other similar benefits received from holding or possessing digital tokens ⑦ ►			
(2) Gains received from transfer of cryptocurrencies or digital tokens ►			
☐ Exempted ►			
☐ Not Exempted ⑧ ►			
(3) Income from the sale of units in Retirement Mutual Fund ►			
Cost price ►			
Gains			
☐ Exempted ►			
☐ Not Exempted ⑨ ►			
(4) Income from the sale of units in Long-Term Equity Fund ►			
Cost price ►			
Gains			
☐ Exempted ►			
☐ Not Exempted ⑩ ►			
(5) Income from the sale of units in Super Savings Fund (SSF) / Super Savings Fund (Extra) (SSFX) ►			
Cost price ►			
Gains			
☐ Exempted ►			
☐ Not Exempted ⑪ ►			
(6) Income from the sale of units in a Thai ESG Fund/ Thai ESGX Fund ►			
Cost price ►			
Gains			
☐ Exempted ►			
☐ Not Exempted ⑫ ►			
(7) Other (specify)..... ⑬ ►			
Total (① to ⑬) ►			

No. 4 Assessable Income Under Section 40 (5)	Taxpayer	Spouse	Total (to be filled in ภ.ง.ด.90)
Payer of Income			
	Taxpayer Identification No.	**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 ►			
(4) Other *(Specify)*.....			
Less expense ☐ ..... percent ☐ Actual			
Balance ④ ►			
2. Breach of hire-purchase, or installment sales contract.			
Less expense **20** percent			
Balance ⑤ ►			
Total ① to ⑤			

No. 5 **Assessable Income Under Section 40 (6)** | **Taxpayer** | **Spouse** | **Total** (to be filled in ภ.ง.ด.90)

Payer of Income

Taxpayer Identification No. **Taxpayer Identification No.**

Income from liberal profession; legal, arts of healing, engineering, architecture, accounting, and fine arts

1. Arts of healing
- Less expense ☐ **60** percent ☐ Actual
- Balance ① ►

2. Fine Arts
- Less expense ☐ **60** percent ☐ Actual
- Balance ② ►

3. Other *(Specify)*.....
- Less expense ☐ **30** percent ☐ Actual
- Balance ③ ►

4. Other *(Specify)*.....
- Less expense ☐ **30** percent ☐ Actual
- Balance ④ ►

Total ① to ④ ►

No. 6 **Assessable Income Under Section 40 (7)** | **Taxpayer** | **Spouse** | **Total** (to be filled in ภ.ง.ด.90)

Payer of Income

Taxpayer Identification No. **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

No. 7 **Assessable Income Under Section 40 (8)** | **Taxpayer** | **Spouse** | **Total** (to be filled in ภ.ง.ด.90)

Payer of Income

Taxpayer Identification No. **Taxpayer Identification No.**

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

(1) *(Specify)*.....
- Less expense ☐ ..... percent ☐ Actual
- Balance ① ►

(2) *(Specify)*.....
- Less expense ☐ ..... percent ☐ Actual
- Balance ② ►

(3) *(Specify)*.....
- Less expense ☐ ..... percent ☐ Actual
- Balance ③ ►

(4) *(Specify)*.....
- Less expense ☐ ..... percent ☐ Actual
- Balance ④ ►

2. Share of profits from mutual fund under the Announcement of the National Executive Council (only where taxpayer does not allow payer of income to withhold tax 10 percent or 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 gift (where opt to include the amount which was not exempted under Section **42** (**26**) (**27**) (**28**) with other income)

(1) Income from a transfer of ownership/possessory right in an immovable property under Section **42** (**26**)

(2) Income from a moral sponsorship/from gift from an ascendant under Section **42** (**27**)

(3) Income from a moral sponsorship /from gift received in a ceremony or on occasions in accordance with custom and tradition under Section **42** (**28**)

Total ⑧ ►

Total ① to ⑧ ►

No. 8 **Income from sales of immovable properties acquired not in a commercial or profitable manner and opt to pay tax separate from other income**

Taxpayer

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 ►

Spouse

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 ►

Total (Taxpayer + Spouse) ☐ Tax payable ☐ Tax overpaid to be filled in **ภ.ง.ด. 90** No. 8 ►

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 (3)**

	Taxpayer	Spouse	Total (to be filled in ภ.ง.ด.90)
1. Cost of service provision			
2. Salaries/wages			
3. Other expense(s)			
Total			

For income under **Section 40 (5)**

	Taxpayer	Spouse	Total (to be filled in ภ.ง.ด.90)
1. Cost of service provision			
2. Salaries/wages			
3. Other expense(s)			
Total			

For income under **Section 40 (6)**

	Taxpayer	Spouse	Total (to be filled in ภ.ง.ด.90)
1. Cost of service provision			
2. Salaries/wages			
3. Other expense(s)			
Total			

For income under Section 40 (7)

	Taxpayer	Spouse	Total (to be filled in ภ.ง.ด.90)
1. Cost of service provision			
2. Salaries/wages			
3. Other expense(s)			
Total			

For income under Section 40 (8)

	Taxpayer	Spouse	Total (to be filled in ภ.ง.ด.90)
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.			
Total			
Total (A. + B.)			

No. 9 Income from gift (where opt to pay taxes at a rate of 5 percent on the amount which was not exempted under Section 42 (26) (27) (28))

Taxpayer

	Amount of income	Amount of tax
1. Income from a transfer of ownership/possessory right in an immovable property under Section 42 (26)		
2. Income from a moral sponsorship/from gift from an ascendant under Section 42 (27)		
3. Income from a moral sponsorship /from gift received in a ceremony or on occasions in accordance with custom and tradition under Section 42 (28)		
Total ►		

Spouse

	Amount of income	Amount of tax
1. Income from a transfer of ownership/possessory right in an immovable property under Section 42 (26)		
2. Income from a moral sponsorship/from gift from an ascendant under Section 42 (27)		
3. Income from a moral sponsorship /from gift received in a ceremony or on occasions in accordance with custom and tradition under Section 42 (28)		
Total ►		
Total income and taxes which taxpayer and spouse shall pay to be filled in ภ.ง.ด.90 No. 9 ►		

No. 10 Amount of income opted to pay tax without including with other income

(To be used as a tax base in calculating the purchase of Retirement Mutual Fund unit, Thai ESG Fund unit, or Annuity Insurance Premium Paid)

	Taxpayer	Spouse	Total (to be filled in ภ.ง.ด.90)

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

	Taxpayer	Spouse	Total (to be filled in ภ.ง.ด.90)
1. Taxpayer			
2. Spouse *(**60,000** baht)*			
3. Child **30,000** baht/person for ☐ person(s) *(fill in National Identification No.)*			
Child *(second child onwards born in or after 2018)*			
60,000 baht/person for ☐ person(s) *(fill in National Identification No.)*			

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

	Taxpayer	Spouse	Total (to be filled in ภ.ง.ด.90)
4. Parental care			
Father of taxpayer *(fill in National Identification No.)*			
Mother of taxpayer *(fill in National Identification No.)*			
Father of spouse *(fill in National Identification No.)*			
Mother of spouse *(fill in National Identification No.)*			
5. Disabled/Incompetent person support *(amount as specified in ค.ย.04)*			
6. Health insurance premium for parents of taxpayer and spouse			
7. Life insurance premium paid			
Health insurance premium paid			
Annuity insurance premium paid			
8. Provident fund contribution *(not exceeding **10,000** baht)*			
9. National Savings Fund contribution			
10. Retirement Mutual Fund unit purchase			
11. Interest paid on loan for purchase, hire-purchase, *or construction of residence*			
12. Social Security Fund contribution			
13. Purchase and installation of a Closed-Circuited Television (CCTV) expense (only for income under section 40 (5) (6) (7) and (8) of the Revenue Code in the temporary special development area)			
14. Antenatal care and child delivery expense			
15. Political parties donations			
16. Amout invested in shares or capital contribution to establish or increase capital of a company or juristic partnership registered as social enterprise			
17. Domestic purchase of goods and services under "Easy E-Receipt 2.0" (from January 16, 2025 to February 28, 2025) only eligible for those with e-Tax Invoice and e-Receipt			
17.1 Purchase of goods and services registered for VAT			
17.2 Purchase of books, newspapers and magazines			
17.3 Purchase of e-books and e-book subscription services			
17.4 Purchase of OTOP, Community Enterprise, and Social Enterprise goods or services			
18. Thai ESG Fund unit purchase			
19. Thai ESGX Fund unit purchase			
19.1 Value of unit purchase			
19.2 Value of units switched from LTF			
20. Construction cost for building a new residential property paid to a contractor who is a VAT registrant			
21. Art purchase			
22. Domestic travel (from October 29, 2025 to December 15, 2025)			
22.1 Primary Provinces e-Tax invoice			
Paper Tax invoice			
22.2 Secondary Provinces e-Tax invoice			
Paper Tax invoice			
23. Others			
24. Total (**1.** *to* **23.**) to be included in No. 11 **2.** of ภ.ง.ด.90			

(Evidence attached 4. to 23. Total ..... copy/copies)