Tax Year .....

Personal Income Tax Return

for taxpayer with income not only from employment

ภ.ง.ด.90

Taxpayer: Taxpayer Identification No.

Date of Birth : ../../.. (DD/MM/YYYY) Taxpayer aged 65 years or older is required to attach income exemption attachment form

First Name

(Please clearly specify title: Mr., Mrs., Miss, Others, Estate, Ordinary Partnership, Group of persons, or Community Enterprise)

Middle Name

Surname

Trade Name:

*Please be advised that for non-VAT registrants with multiple places of business and an office address differing from the below, detailed information should be filled in the 'Office Address Information Attachment'.

Address:Building Room No. Floor No. Village

House No. Moo Lane/Soi Junction

Road Sub-District

District Province

Postal Code

Website:

(Please specify your business website address)

☐ Regular Filing ☐ Additional Filing

Spouse : Taxpayer Identification No.

Date of Birth : ../../.. (DD/MM/YYYY) Taxpayer aged 65 years or older is required to attach income exemption attachment form

First Name

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

Middle Name

Surname

Marital status

- ☐ Marriage existed throughout tax year
- ☐ Married during tax year
- ☐ Divorced during tax year
- ☐ Deceased during tax year

Filing Status

- ☐ (1) Has income under Section 40(1)-(8)
  - ☐ Joint filing*
  - ☐ Separate filing
  - ☐ Separate filing only Section 40(1)
- ☐ (2) Has income under Section 40(2)-(8)
  - ☐ Joint filing*
  - ☐ Separate filing
- ☐ (3) Has income under Section 40(1) only and files separately
- ☐ (4) Has no income

** In case of joint filing, fill in ภ.ง.ด.90 Attachment-joint filing*

In case spouse has no income and is a foreigner, please specify

Passport No.

Nationality Country

Taxpayer Status

- ☐ (1) Individual
  - ☐ Single ☐ Married ☐ Divorced/ Widowed
- ☐ (2) Deceased during tax year
- ☐ (3) Undivided estate
- ☐ (4) Non-registered ordinary partnership
- ☐ (5) Group of persons
- ☐ (6) Community Enterprise under Community Enterprise Promotion Act B.E. 2548

For Officer's Use Only

Tax Payable baht

Tax Overpaid baht

Contribution of tax payable to political party :

Political Party No. :

Taxpayer	☐ Yes, contribute	– baht	to	☐ No
Spouse	☐ Yes, contribute	– baht	to	☐ No

(The contributor must be an individual with Thai citizenship)

Statement of Certification

I hereby certify that all items declared are true and have attached Income Exemption Entitlement Form, Income Declaration in Temporary Special Development Area, Income Declaration for Foreign-Sourced Income, and attachments matched with the filing Tax Year (if any).

Total ..... copy/copies

Signature Taxpayer

Signature Representative

( )

as (relationship to taxpayer)

Address (of representative)

Date (DD/MM/YYYY)

Request for Tax Refund

I hereby request a refund of the tax overpaid above in the amount of baht

Signature Taxpayer

Date (DD/MM/YYYY)

The Revenue Department will refund the tax via **PromptPay system.** For your convenience, you can use your National ID number to subscribe to the system with any banks providing such service in Thailand.

The Revenue Department provides electronic services related to ภ.ง.ด.90 on the website www.rd.go.th as follows:

1. ภ.ง.ด.90 submission, tax payment or refund request through the E-Filing system
2. Personal income tax calculation program

For further information, please contact

RD Intelligence Center Tel. 1161

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, 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 ►

* For more details, please see instruction on page 9

6. Others (Specify) .....
   (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/ Super Savings Fund (Extra) ►
   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 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 ►
   (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 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; laws, 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 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. ►

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 sale of an 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 the Announcement of the National Executive Council (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 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)

8 ►

Total 1 to 8 to be included in No. 11 1. ►

Necessary and reasonable actual expense incurred for income under Section 40 (3) (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)

1. Cost of service provision
2. Salaries / wages
3. Other expense(s)

Total

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. .....

   Total

   Total (A. + B.)

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

No.	1 Income from sale 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. 11 17. ►

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))

	Income amount	Tax amount
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. . . . . ►		

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)

No. 11 Tax Computation

1. Income after deduction of expenses (Total of the last items from No. 1 to No. 7) . . . . . .
2. Less allowances, etc. *(from the last item of Allowance(s) and Exemption(s) after Deduction of Expenses(s) Attachment or ภ.ง.ด.90 Attachment in case of joint filing (from the last item of Allowance(s) and Exemption(s) after Deduction of Expenses(s)))*. . . . . .
3. Balance (1. - 2.) . . . . . .
4. Less donation (twice the actual amount paid but not exceeding 10 percent of 3.) . . . . . .
5. Balance (3. - 4.) . . . . . .
6. Less other donation (not exceeding 10 percent of 5.) . . . . . .
7. Net income (5. - 6.) . . . . . .
8. Tax computed on income from 7. . . . . .
9. Tax computed from assessable income of 120,000 baht or above: 0.5 percent of total assessable income before deduction of expenses under No. 1 to No. 7 1. to 4. (excluding income under Section 40(1))=.....X0.005=
10. Tax payable (higher amount between 8. and 9., unless tax computed in 9. is less than 5,000 baht , then tax payable is the amount under 8.) . . . . . .
11. Tax payable from the form “Income Declaration in the Temporary Special Development Area…” . . . . . .
12. Total tax payable . . . . . .
13. Less tax credit for income tax paid abroad (Not exceeding the amount of Thailand’s tax liable on foreign-sourced income). . . . . .
14. Total tax payable after credit for income tax paid abroad (12. - 13.) . . . . . .
15. Less ☐ withholding tax and tax credit. . . . . .
    ☐ tax paid according to ภ.ง.ด.93 . . . . . .
    ☐ tax paid according to ภ.ง.ด.94 . . . . . .
16. Tax : ☐ Payable ☐ Overpaid . . . . . .
17. Tax : ☐ Payable ☐ Overpaid (carried over from No. 8 (if any)) . . . . . .
18. Total tax ☐ Payable ☐ Overpaid (Attached evidence for 4., 6., 13., 15., and 17. total ..... copy/copies) . . ►
19. Plus additional tax payable (from No. 9 (if any)) . . . . . .
20. Plus additional tax payable (from C 6. on Attachment Form (if any)) . . . . . .
21. Less tax overpaid (from C 7. on Attachment Form (if any)) . . . . . .
22. Less tax calculated from previous filing of ☐ ภ.ง.ด.90 ☐ ภ.ง.ด.91 (In the case of additional filing) . . . .
23. Tax ☐ Payable ☐ Overpaid . . . . . .
24. Add surcharge (if any) . . . . . .
25. Total Tax ☐ Payable ☐ Overpaid . . . . . ►