ภ.ง.ด.91 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 .....

	Taxpayer	Spouse	Total (to be filled in ภ.ง.ด.91)
Payer of Income			
	Taxpayer Identification No.	Taxpayer Identification No.	

A Tax Computation

1. **Salaries**, wages, pensions, etc. *(Plus exempted income from B 5.)*
2. **Less** exempted income *(from B 6.)*
3. **Balance** (1. - 2.)
4. **Less** expense *(50 percent of 3. but not exceeding legal limit)*
5. **Balance** (3. - 4.)

B Exempted Income

1. **Provident fund** contribution *(Only the part exceeding 10,000 baht)*
2. **Government Pension Fund** contribution
3. **Private teacher aid fund** contribution
4. **Income exemption**
   - ☐ Disabled person or disabled person who is a foreigner aged under 65 years old
   - ☐ Taxpayer aged 65 years or older *(including disabled person and disabled person who is a foreigner)*
5. **Severance pay under Labor Law** *(If opt to include)*
6. **Total** (*1. to 5.*) to be filled in A 2.

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)

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

	Taxpayer	Spouse	Total (to be filled in ภ.ง.ด.91)
1. Taxpayer			
2. Spouse *(60,000 baht)*			
3. Child 30,000 baht/person ..... 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.)			

Remark : In the case that you receive income paid as lump-sum payment by the employer due to the termination of employment, please fill in ภ.ง.ด.90/ภ.ง.ด.91 attachment before calculating joint return.

C Allowance(s) and Exemption(s) after Deduction of Expense(s)	Taxpayer	Spouse	Total (to be filled in ภ.ง.ด.91)
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.ป.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 registant			
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 (A) 6. of ภ.ง.ด.91			

(Evidence attached (B) *1. to 5. and 4. to 23. total ..... copy/copies)*