Tax Year .....

Personal Income Tax Return

for taxpayer with only income from employment
under Section 40 (1) of the Revenue Code

ภ.ง.ด.91

Taxpayer

Taxpayer Identification No.

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

First Name
(Please clearly specify title: Mr., Mrs., Miss, or Others)
Middle Name
Surname
Address:Building Room No. Floor No. Village Name
House No. Moo Lane/Soi Junction
Road Sub-District
District Province
Postal Code

☐ Regular Filing ☐ Additional Filing

Status ☐ Single ☐ Married ☐ Divorced/ Widowed ☐ Deceased during this tax year

Spouse

Taxpayer Identification No.

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

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 and files joint tax return*
- ☐ (2) Has income and files separate tax return
- ☐ (3) Has no income

*In case of joint filing, fill in ภ.ง.ด.91 Attachment-joint filing.

In case spouse has no income and is a foreigner, please specify
Passport No.
Nationality Country

For Officer's Use Only

Tax Payable baht

Tax Overpaid baht

Contribution of tax payable to political party :

Taxpayer ☐ Yes, contribute - baht
Spouse ☐ Yes, contribute - baht

(The contributor must be an individual with Thai citizenship)

Political Party No. :

Taxpayer to ☐ No
Spouse to ☐ No

Statement of Certification

I hereby certify that all items declared are true and have attached 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)

The Revenue Department provides electronic services related to ภ.ง.ด.91 on the website www.rd.go.th as follows:

1. ภ.ง.ด.91 submission, tax payment or refund request through the e-Filing system
2. Personal income tax calculation program

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.

For further information, please contact
RD Intelligence Center Tel. 1161

Payer of Income

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.)
6. Less allowances (from the last item of Allowance(s) and Exemption(s) after Deduction of Expenses(s) Attachment or ภ.ง.ด.91 Attachment in case of joint filing (from the last item of Allowance(s) and Exemption(s) after Deduction of Expenses(s)))
7. Balance (5. - 6.)
8. Less donation (twice the actual amount paid but not exceeding 10 percent of 7.)
9. Balance (7. - 8.)
10. Less other donation (not exceeding 10 percent of 9.)
11. Net Income (9. - 10.)
12. Tax computed from Net Income under 11.
13. Less tax credit for income tax paid abroad (Not exceeding the amount of Thailand's tax liable to foreign-sourced income)
14. Total tax payable after credit for income tax paid abroad (12. - 13.)
15. ☐ Withholding Tax
    ☐ Tax paid according to ภ.ง.ด. 93
16. Total Tax : ☐ Payable ☐ Overpaid
    (Attached evidence for 8., 10., 13., and 15. total.....copy/copies)
17. Add additional tax payable
    (from C 6. on Attachment Form (if any))
18. Less tax overpaid
    (from C 7. on Attachment Form (if any))
19. Less tax calculated from previous filing of ภ.ง.ด.91
    (In the case of additional filing)
20. Tax : ☐ Payable ☐ Overpaid
21. Add surcharge (if any)
22. Total Tax : ☐ Payable ☐ Overpaid

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 taxpayer aged under 65 years old
   ☐ Taxpayer aged 65 years or older (including disabled taxpayer)
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)