



Tax Year **2024**

Personal Income Tax Return

for taxpayer with income not only from employment

ภ.จ.ด.90

Taxpayer: 2072 00011 89 1
Taxpayer Identification No.

Spouse: _____
Taxpayer Identification No.

Date of Birth: **03 04 1989**
Taxpayer aged 65 years or older is required to attach income exemption attachment form (DDMM/YYYY)

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

First Name: **IAN MR.**
Middle Name: **THOMAS**
Surname: **NICOLAN**

First Name: _____
Middle Name: _____
Surname: _____

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

Marital status: Marriage existed throughout tax year
 Married during tax year
 Divorced during tax year
 Deceased during tax year

Address: Building _____ Room No. _____ Floor No. _____ Village _____
House No. **28/32** Moo **9** Lane/Soi **3** Junction _____
Road _____ Sub-District **NONGRANG -**
District **BANGLAMPUN 9** Province **CHANGSAI**
Postal Code **20150**
Website: _____
(Please specify your business website address)

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.จ.ด.90 Attachment-joint filing

Regular Filing Additional Filing

Taxpayer Status

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

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

Tax Payable _____ baht

Tax Overpaid _____ baht

Contribution of tax payable to political party :

Political Party No. :

Taxpayer No Yes, contribute _____ baht to _____
Spouse No Yes, contribute _____ baht to _____

(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
Development Area 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 **23/7/2024** (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.จ.ด.90 on the website www.rd.go.th as follows:
1. ภ.จ.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 6 2072 00011 89 1
Taxpayer Identification No.

- 1. Section 40 (1) : Salary, wage, pension, etc.
(including exempted income from 2.(4)) 1 000000-00
- 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 TAX COMPUTATION
- Balance
- Total 1 to 4 to be included in No. 11. 1. 1 000 000 - 00

No. 3 Assessable Income Under Section 40 (4)

Payer of Income 6 2072 00011 89 1
Taxpayer Identification No.

- 1. Interest, bill or debt instrument discount, which the taxpayer is the
first holder (if opt not to pay tax
at the rate of 15 percent) 1
- Money equivalent of dividend received from Depository Receipt issuer
or additional Depository Receipt granted by the issuer (if opt not to pay tax
at the rate of 10 percent) 2 28 678-00
- 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 (Specify) 7
- (1) share of profits or other similar benefits received from holding
or possessing digital tokens
- Cost price
- Gains
- Exempted
- Not Exempted 8

(2) gains received from transfer of cryptocurrencies or digital tokens

- Cost price
- Gains
- Exempted
- Not Exempted 9
- (3) Income from sales of unit in Retirement Mutual Fund
- Cost price
- Gains
- Exempted
- Not Exempted 10
- (4) Income from sales of unit in Long-Term Equity Fund
- Cost price
- Gains
- Exempted
- Not Exempted 11
- (5) Income from sales of unit in Super Savings Fund/
Super Savings Fund (Extra)
- Cost price TAX COMPUTATION
- Gains
- Exempted
- Not Exempted 12
- Total 1 to 12 to be included in No. 11. 1. 28 678 - 00

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 300 000-00
Less expense 30 percent Actual 90 000-00
Balance 1 210 000-00
- (2) Other (Specify)
- Less expense percent Actual
- Balance 2
- (3) Other (Specify)
- Less expense percent Actual
- Balance 3
- 2. Breach of hire-purchase, or installment
sales contract.
- Less expense 20 percent
- Balance 4
- Total 1 to 4 to be included in No. 11. 1. 210 000 - 00

No. 5 Assessable Income Under Section 40 (6)

Payer of Income
Taxpayer Identification No.

- Income from liberal professions; legal, arts of healing, engineering,
architecture, accounting, and fine arts
- 1. Arts of healing
Less expense 60 percent Actual
Balance 1
- 2. Other (Specify)
- Less expense 30 percent Actual
Balance 2
- 3. Other (Specify)
- Less expense 30 percent Actual
Balance 3
- Total 1 to 3 to be included in No. 11. 1.

* For more details, please see instruction on page 11

TAX COMPUTATION

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 sales of 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 in a non-commercial and non-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 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 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 sales of immovable properties acquired in a non-commercial and non-profitable manner and opt to pay tax separate from other income

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 to be filled in **No. 11** 15.

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 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 base in calculating the purchase of Retirement Mutual Fund unit or Super Savings Fund (SSF) unit or Thailand ESG Fund unit or Pension Insurance Premium)

No. 11 Tax Computation

$1,000,000 + 28,678 + 210,000 = 1,238,678.00$

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 บ.จ.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 supporting education / sports / others (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 Temporary Development Area..."
12. Total tax payable
13. Less withholding tax and tax credit.
 tax paid according to บ.จ.ด.93
 tax paid according to บ.จ.ด.94
14. Tax : Payable Overpaid
15. Tax : Payable Overpaid (carried over from No. 8 (if any))
16. Total tax Payable Overpaid (Attached evidence for 4., 6., 13., and 15. total copy/copies).
17. Plus additional tax payable (from No. 9 (if any))
18. Plus additional tax payable (from 6. on Attachment Form (if any))
19. Less tax overpaid (from 7. on Attachment Form (if any))
20. Less tax calculated from previous filing of บ.จ.ด.90 บ.จ.ด.91 (In the case of additional filing)
21. Tax Payable Overpaid
22. Add surcharge (if any)
23. Total Tax Payable Overpaid

$275,000.00$
 $963,678.00$

115,750.00

115,750.00