



Tax Year **2024**

# Personal Income Tax Return

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

# ภ.จ.ด. 91

Taxpayer **6 2022 00011 89 1**  
Taxpayer Identification No.

Spouse  
Taxpayer Identification No.

Date of Birth: **03 / 04 / 1949** (DD/MM/YYYY)

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

First Name **IQJ**  
Middle Name **TANAS**  
Surname **MC GOWD**  
Address: Building **88/24** Room No. Floor No. Village Name  
House No. **28/32** Moo **9** Lane/Soi **3** Junction  
Road **Moo 9** Sub-District **NENG PRUE**  
District **BAN ANONG** Province  
Postal Code **20150**

First Name  
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.จ.ด.91 Attachment-joint filing.

Regular Filing  Additional Filing  
Status  Single  Married  Divorced/  
Widowed  Deceased during this tax year

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

Tax Payable \_\_\_\_\_ baht

Tax Overpaid \_\_\_\_\_ baht

Contribution of tax payable to political party :

Political Party No. :

Taxpayer  No  Yes, contribute \_\_\_\_\_ baht  
Spouse  No  Yes, contribute \_\_\_\_\_ baht

(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 **Jae Biggs** Taxpayer  
Signature \_\_\_\_\_ Representative

( \_\_\_\_\_ )  
as \_\_\_\_\_ (relationship to taxpayer)  
Address (of representative) \_\_\_\_\_

Date **20/05/2024** (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.

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

The Revenue Department provides electronic services  
related to ภ.จ.ด.91 on the website [www.rd.go.th](http://www.rd.go.th) as follows:  
1. ภ.จ.ด.91 submission, tax payment or refund  
request through the E-Filing system  
2. Personal income tax calculation program

Payer of Income

0307200011 A21

Taxpayer Identification No.

**A** Tax Computation

1. Salaries, wages, pensions etc.

(Plus exempted income from **B** 5.)

1,000,000.00  
100,000.00  
810,000.00

2. Less exempted income (from **B** 6.)

3. Balance (1. - 2.)

4. Less expense

(50 percent of 3. but not exceeding legal limit) < 100,000.

100,000.00  
710,000.00

5. Balance (3. - 4.)  
6. Less allowances (from the last item of Allowance(s) and Exemption(s) after Deduction of Expenses(s) Attachment or ฏ.ฎ.๑.91 Attachment in case of joint filing (from the last item of Allowance(s) and Exemption(s) after Deduction of Expenses(s)))

85,000.00  
625,000.00

7. Balance (5. - 6.)

8. Less donation supporting education/sports/others

(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.)

625,000.00  
0.00

12. Tax computed from Net Income under 11.

13.  Withholding Tax

Tax paid according to ฏ.ฎ.๑. 93

14. Total Tax :  Payable  Overpaid

(Attached evidence for 8., 10., and 13.. total.....copy/copies)

15. Add additional tax payable

(from **C** 6. on Attachment Form (if any))

16. Less tax overpaid

(from **C** 7. on Attachment Form (if any))

17. Less tax calculated from previous filing of ฏ.ฎ.๑.91

(In the case of additional filing)

18. Tax :  Payable  Overpaid

19. Add surcharge (if any)

20. Total Tax :  Payable  Overpaid

46,250.00

**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)

100,000.00

5. Severance pay under Labor Law

(If opt to include)

6. Total (1. to 5.) to be filled in **A** 2.

100,000.00

**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)

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

Attachment  ภ.ว.ด.90  ภ.ว.ด.91 Tax year 2023

<p><b>Taxpayer</b></p> <p>Taxpayer Identification No. <u>6-2072-00011-891</u></p> <p>First Name _____ Middle Name _____ Surname _____</p>	<p><b>Spouse</b></p> <p>Taxpayer Identification No. _____</p> <p>First Name _____ Middle Name _____ Surname _____</p>
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1. Taxpayer (60,000 baht or 120,000 baht, as the case may be) . . . . . 60,000.00
2. Spouse (60,000 baht if filing jointly or has no income) . . . . .
3. Child 30,000 baht/person for \_\_\_\_\_ person(s) . . . . .
- (fill in Personal Identification No.) . . . . .
- \_\_\_\_\_ . . . . .
- \_\_\_\_\_ . . . . .
- \_\_\_\_\_ . . . . .
- Child (second child onwards born in or after 2018) 60,000 baht/person for \_\_\_\_\_ person(s) . . . . .
- (fill in Personal Identification No.) . . . . .
- \_\_\_\_\_ . . . . .
- \_\_\_\_\_ . . . . .
- \_\_\_\_\_ . . . . .
4. Parental care . . . . .
- (fill in Personal Identification No.) . . . . .
- \_\_\_\_\_ . . . . .
- (Father of taxpayer)
- \_\_\_\_\_ . . . . .
- (Mother of taxpayer)
- \_\_\_\_\_ . . . . .
- (Father of spouse who is filling jointly or has no income)
- \_\_\_\_\_ . . . . .
- (Mother of spouse who is filling jointly or has no income)
5. Disabled/Incompetent person support (amount as specified in 8.8.04) . . . . .
6. Health insurance premium for parents of taxpayer and spouse . . . . .
- (fill in Personal Identification No.) . . . . .
- \_\_\_\_\_ . . . . .
- (Father of taxpayer)
- \_\_\_\_\_ . . . . .
- (Mother of taxpayer)
- \_\_\_\_\_ . . . . .
- (Father of spouse)
- \_\_\_\_\_ . . . . .
- (Mother of spouse)
7. Life insurance premium paid . . . . .
- Health insurance premium paid . . . . . 25,000.00
- Pension insurance premium paid . . . . .
8. Provident fund contribution (not exceeding 10,000 baht) . . . . .
9. National Savings Fund contribution . . . . .
10. Retirement Mutual Fund unit purchase . . . . .
11. Super Savings Fund (SSF) unit purchase . . . . .
12. Interest paid on loan for purchase, hire-purchase, or construction of residence . . . . .
13. Social Security Fund contribution . . . . .
14. Purchase and installation of a Closed-Circuit Television (CCTV) expense . . . . .
- (only for income under 40 (5) (6) (7) and (8) in the special development zone) . . . . .
15. Antenatal Care and Delivery Expense . . . . .
16. Political parties donations . . . . .
17. Amount invested in shares or contribution as partner to establish or increase capital of a company . . . . .
- or juristic partnership registered as social enterprise . . . . .
18. Domestic purchase of goods and services under "Shop-Dee-Mee-Kuen" (from January 1 to February 15, 2023)
- 18.1 Goods and services which are subject to VAT . . . . .
- (1) Tax Invoice . . . . .
- (2) e-Tax Invoice (e-Tax Invoice & e-Receipt) . . . . .
- 18.2 Books and e-books . . . . .
- 18.3 OTOP goods . . . . .
19. Thailand ESG Fund unit purchase . . . . .
20. Total (1. to 19.) to be included in No. 11 2. of ภ.ว.ด.90 . . . . . 85,000.00
- or to be filled in A 6. of ภ.ว.ด.91