How To Fill Out Your Tax Form PIT 90

Stage 1: Understand the categories



The Forms & Guidance You Will Need

- PIT 90
 - (Personal Income Tax Declaration form)
- Guide 90 66 Complete
 - How to fill in PIT90
- PIT 91
 - (Personal Income Tax Declaration form)
- Guide 91 66 Complete
 - How to fill in PIT91

OK so I live here more than 180 days, why do I have to fill out PIT 90 & 91?

PIT90:

- used for individuals who have income from sources other than employment.
- includes income from rental properties, business operations, freelance work, investments, or other non-salary sources.

PIT91:

• specifically for individuals who have income solely from employment, i.e., salary, wages, or other employment-related earnings.

<mark>Page 1</mark> OF ภ.ง.ด.90 – Taxpayer's Details

TAXPAYER'S DETAILS

SPOUSE'S DETAILS

TAXPAYER'S STATUS

CONTRIBUTION OF TAX PAYABLE TO POLITICAL PARTY

TAX PAYABLE

TAX OVERPAID

REQUEST FOR TAX REFUND

<mark>Pages 2-4</mark> OF ภ.ง.ด.90 – Assessable Income

NO. 1 EMPLOYMENT INCOME/INCOME FROM THE HIRE OF SERVICE

No. 2 GOODWILL, ROYALTIES, ANNUITIES, AND OTHER INCOMES OF SIMILAR

8

NATURE

NO. 3 INTEREST, SHARE OF PROFITS, AND DIVIDENDS

NO. 4 RENT AND BENEFITS RECEIVED FROM A BREACH OF HIRE-PURCHASE OR

INSTALLMENT SALE CONTRACT

No. 5 INCOME FROM LIBERAL PROFESSIONS

No. 6 INCOME FROM CONTRACTS OF WORK

<mark>Page 2-4</mark> OF ภ.ง.ด.90 – Assessable Income

No. 7 INCOME FROM BUSINESS, COMMERCE, AGRICULTURE, SALE(S) OF

PROPERTY ACQUIRED IN A COMMERCIAL OR PROFITABLE MANNER, SHARE OF

PROFITS FROM CERTAIN MUTUAL FUNDS NECESSARY AND REASONABLE ACTUAL

EXPENSE INCURRED FOR SECTION 40 (3), (5), (6), (7), OR (8) INCOME

No. 8 INCOME FROM SALE(S) OF IMMOVABLE PROPERTY WHICH WAS NOT

ACQUIRED FOR TRADING PURPOSES OPTED FOR SEPARATE TAX COMPUTATION

No. 9 INCOME FROM GIFT

NO. 10 INCOME THAT TAXPAYER HAS USED THE OPTION TO PAY TAX ON GROSS INCOME

No. 11 Tax Computation

What to do Next?

Gather Necessary Documents:	Identification : Passport and visa details.	Income Records: Documents detailing all sources of income, such as rental income, business income, investment income, etc.
Expense Records: Documentation of expenses that are deductible under Thai tax laws.	Previous Tax Returns : If applicable, for reference.	Download the Form: • The PIT90 form can be obtained from the Revenue Department's website or from a local tax office.

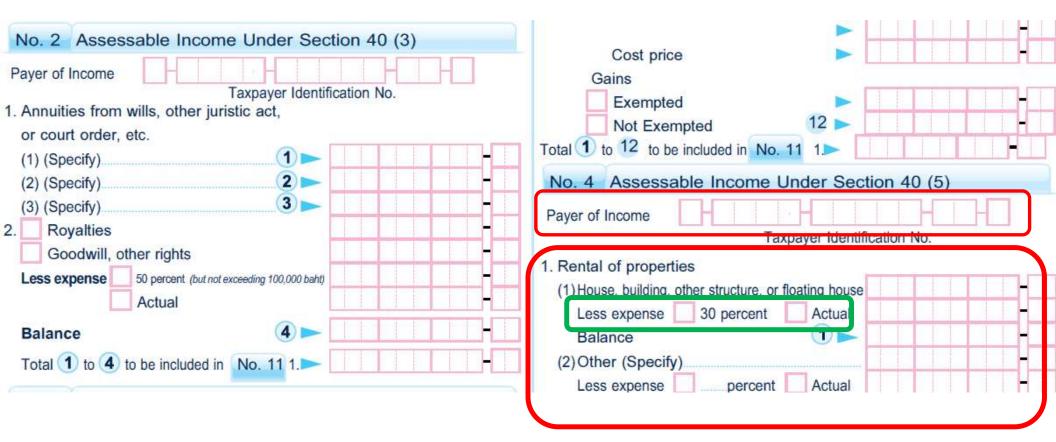
Thai Tax Rates

Income band THB	National income tax rates
1 to 150,000	0%
150,001 to 300,000	5%
300,001 to 500,000	10%
500,001 to 750,000	15%
750,001 to 1,000,000	20%
1,000,001 to 2,000,000	25%
2,000,001 to 5,000,000	30%
5,000,001 +	35%

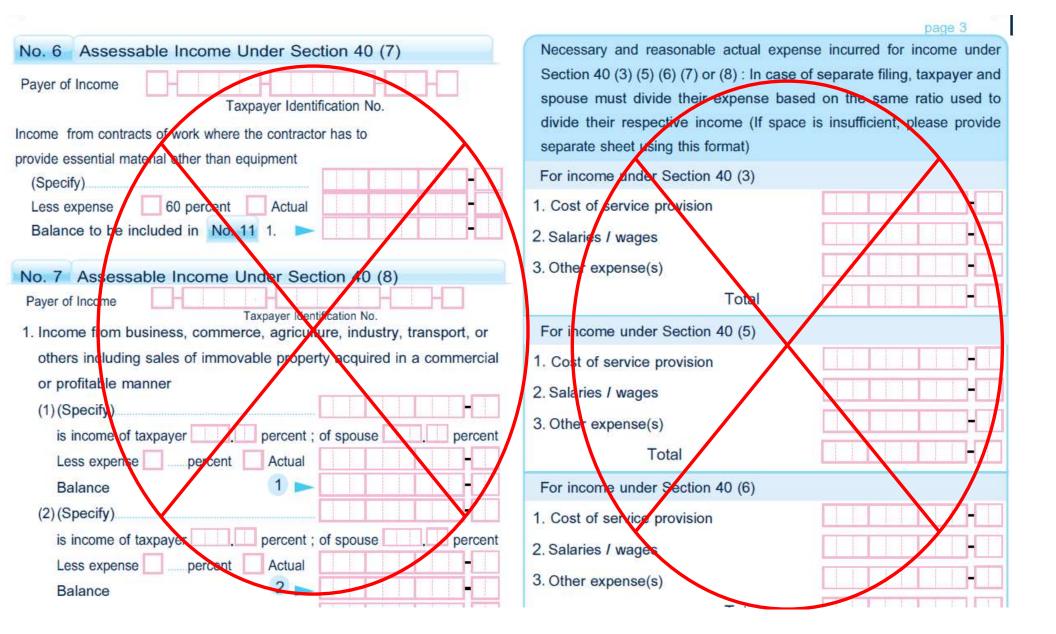
Tax Ye	ear for taxpayer with income not o		<mark>PIT90</mark> ภ.ง.ด.90
Taxpayer:	Taxpayer Identification No.	Spouse : T	axpayer Identification No.
Date of Birth : (DDMMAY First Name (Please clearly specify title: Mr., Mrs., Middle Name Surname		First Name	aged 65 years or older is required to attach income exemption attachment fo e: Mr., Mrs., Miss, or Others)
Trade Name: *Please be advised that for non-VAT r differing from the below, detailed infor Address:Building	egistrants with multiple claces of business and for those with an office address mation shall be free in the 'Office Address Information Attachment'.	Marital status Marriage existed throughout tax year Married during tax year	Filing Status (1) Has income under Section 40(1)-(8 Joint filing* Separate filing
House No. Moo Road District	Sub-District Province	Divorced during tax year Deceased during tax year	 Coparate filing Separate filing only Section 40(1) (2) Has income under Section 40(2)-(8 Joint filing*
Postal Code Website: (Please specify your bus		* In case of joint filing, fill in ภ.ง.ด.90 Attachment-joint filing	 Separate filing (3) Has income under Section 40(1) only and files separately (4) Has no income

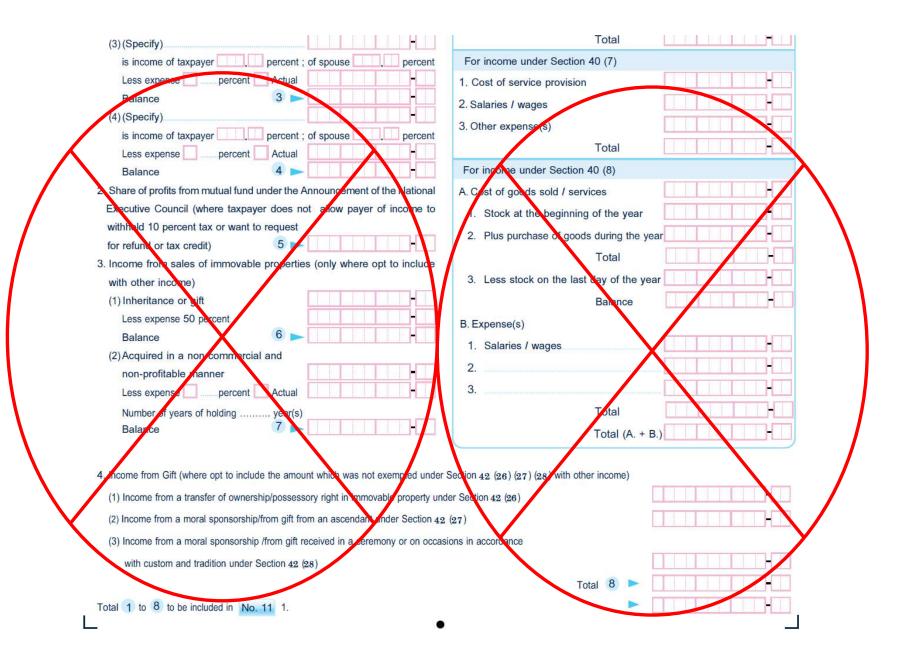
Та	xpayer Status	In case spouse has no income and is a foreigner, please specify
(1) Individual	(4) Non-registered ordinary partnership	Passport No.
Single Married Divord Widow	ed/	Nationality Country
(2) Deceased during tax year (3) Undivided estate	 (5) Group of persons (6) Community Enterprise under Community Enterprise Promotion Act B.E. 2548 	From Section 11, Page 4, Iter
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 in	lividual with Thai citizenship)	
Stateme	nt of Certification	Request for Tax Refund
	items declared are true and have attached Form, Income Declaration in Temporary	
Development Area and attachm Fotal copy/copies	ents matched with the filing Tax Year (if any).	Signature Taxpayer Date (DD/MM/YYYY)
Signature	Taxpayer	(
Signature	Representative	
. ()	
. as	(relationship to taxpayer)	The Revenue Department will refund the tax via
Address (of representative)		PromptPay system. For your convenience, you can use your National ID number to subscribe to the system
Signature (. as Address (of representative) - Date	(DD/MM/YYYY)	with any banks providing such service in Thailand.
The Revenue Departme related to ภ.ง.ด.90 on 1. ภ.ง.ด.90 sub	ent provides electronic services he website www.rd.go.th as follows: mission, tax payment or refund gh the E-Filing system	For further information, please contact

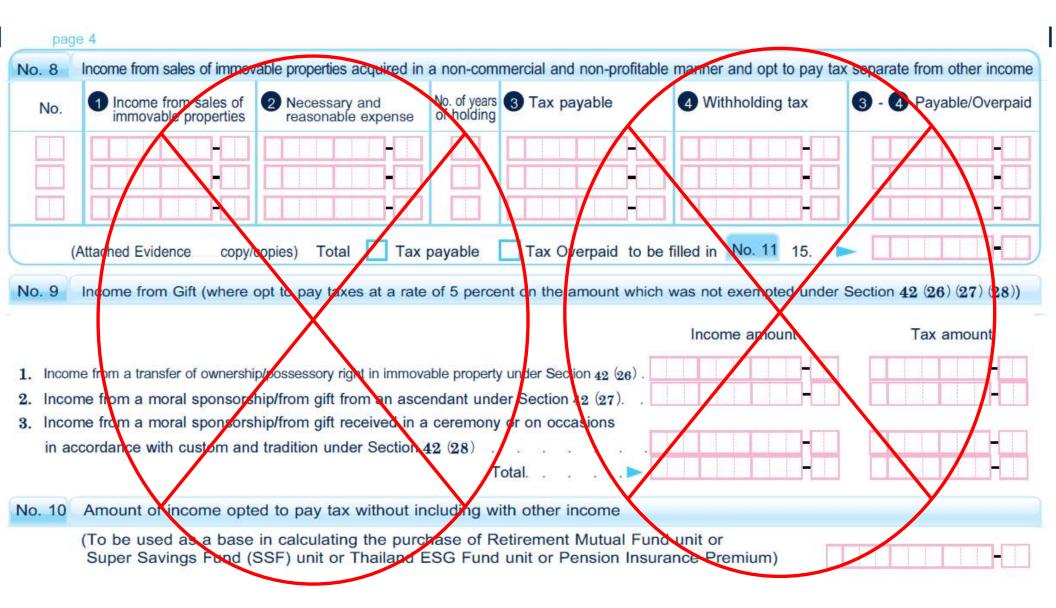
	Digit TIN
No. 1 Assessable Income Under Section 40 (1) (2)	(2) gains received from transfer of cryptocurrencies or digital tokens
Payer of Income Taxpayer Identification No.	Cost price
1. Section 40 (1) : Salary, wage, pension, etc. (including exempted income from 2.(4))	Exempted 9
2. Less (1) Provident fund contribution (only the part exceeding 10,000 baht)	(3) Income from sales of unit in Retirement Mutual Fund
(2) Government Pension Fund contribution	Cost price Gains
 (3) Private teacher aid fund contribution (4) Severance pay under Labor Law (if opt to include) 	Exempted IO III -
Total (1) to (4) (Attachment from (1) to (4)	(4) Income from sales of unit in Long-Term Equity Fund
3. Section 40 (2): Meeting allowances, commissions, etc.	Gains
4. Balance (1 2. + 3.) 5. Less expense (50 percent but not exceeding 100,000 baht)	(5) Income from sales of unit in Super Savings Fund/
6. Balance (4 5.) to be included in No. 11 1.	Super Savings Fund (Extra)



No. 3 Assessable Income Under Section 40 (4)	Less expense Balance 2
Payer of Income Taxpayer Identification No.	(3) Other (Specify) Less expense percent Actual
 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) Money equivalent of dividend received from Depositary Receipt issuer or additional Depositary Receipt granted by the issuer (if opt not to pay tax at the rate of 10 percent) Share of profits from mutual fund under Securities and Exchange law 	Balance 3 2. Breach of hire-purchase, or installment sales contract. Less expense 20 percent Balance Total 1 to 4 to be included in No. 11 1.
(if opt not to pay tax at the rate of 10 percent) 3 > -	No. 5 Assessable Income Under Section 40 (6)
 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 	Payer of Income Taxpayer Identification No. Income from liberal professions; legal, arts of healing, engineering, architecture, accounting, and fine arts 1. Arts of healing
 6. Others (Specify) (1) share of profits or other similar benefits received from holding or possessing digital tokens 	Less expense 60 percent Actual Balance 1 > 2. Other (Specify) -
Cost price Gains Exempted Not Exempted 8	Less expense 30 percent Actual Balance 2 > 3. Other (Specify) - Less expense 30 percent Actual Balance 3 >
* For more details, please see instruction on page 11	Total 1 to 3 to be included in No. 11 1.

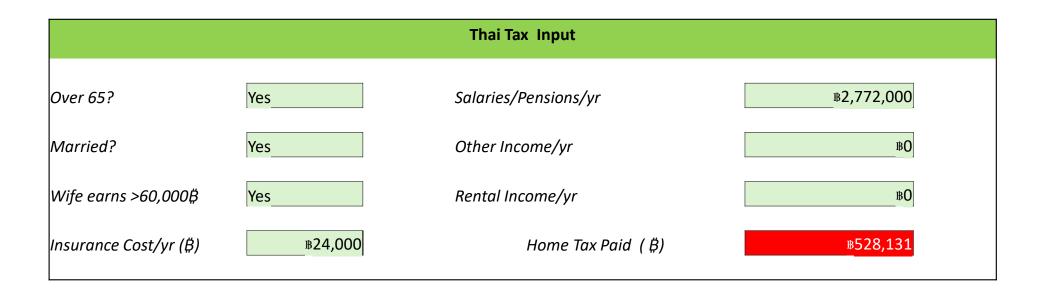


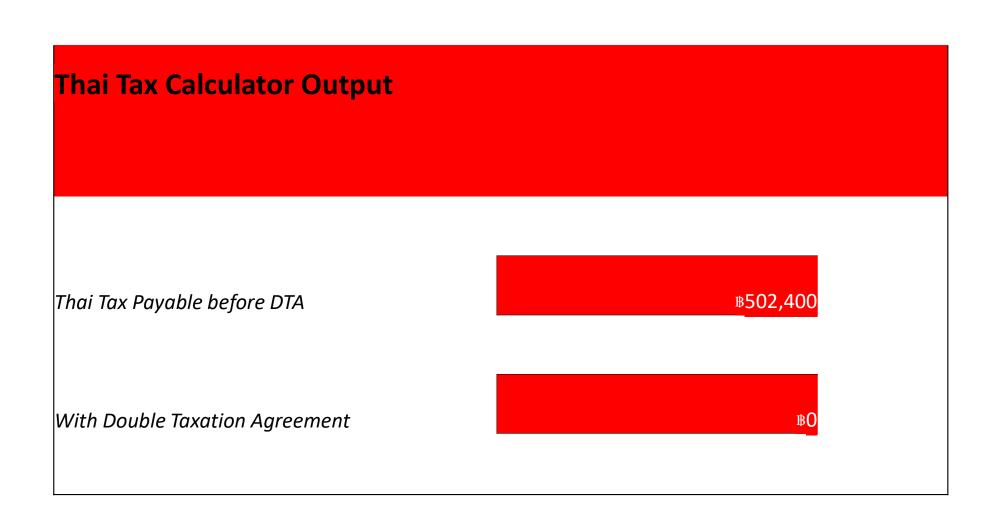




No. 11 Tax Computation
1. Income after deduction of expenses (Total of the last items from No. 1 to No. 7) 2. Less allowances, etc. (from the last item of Allowance(s) and Exemption(s) after Deduction of Expenses(s) Attachment or n.s.@.90 Attachment in case of joint filing (from the last item of Allowance(s) and Exemption(s) after Deduction of Expenses(s))). 2. Belance (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 ก.ง.ด.93
tax paid according to ภ.ง.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 🔄 ກ.ຈ.ຄ.90 🔄 ກ.ຈ.ຄ.91 (In the case of additional filing)
21. Tax Payable Overpaid
22 Add surcharge (if any)
23. Total Tax 📃 Payable 📃 Overpaid

Home Country Tax Input	
Home Country <mark>UK</mark>	Local Currency GBP
Income/yr 60,000 GBP	Exchange rate: THB/ 46.20 GBP
<i>Tax Paid/yr</i> 528,131 THB	Money brought in to Thai 2,772,000 THB







My Thai Tax 2024 Questionnaire

Question	Input
Your Name	
Your Contact Email	
Your Home Country	
Your Home Country Income/yr (your currency)	
Tax paid in your country (your currency)	
Money brought into Thailand (THB/yr) (Salary/pensions/money transferred)	
(balary pensions money transferred)	
Are you over 65?	
Are you Married?	
Does your wife earn more than 60,000THB/yr	
bees your whe earthfore than oo,ooo hib/yi	
(If yes fill out tax forms for her separately)	
If you have medical insurance how much do you	
pay/yr (THB)	
How much other income do you have?	
(e.g share dividends) in THB/yr	
Do you have rental income, if so how much	
THB/yr?	



Disclaimer:

This info will be kept private between you & Dr Ian T Nicolson. It will be used to calculate an estimate of how much tax you may have to pay on the money you brought in and/or earned here in Thailand if you are a Thai Tax resident.

The result will give you a ballpark figure to give you an idea of what your liabilities may be. It is not a definitive result and cannot be used to claim against Thai Revenue Dept or against Dr Ian T Nicolson. The author is not a tax expert and has just applied the rules given in the Guides to Thai Revenue forms PIT 90 & 91: 2023. If you need a definitive answer consult a local Tax expert.

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This is <u>a fillable</u> pdf file. Send your completed forms to <u>itnicolson@hotmail.com</u> or hand them in at the next PEC Meeting if you don't have a printer or a computer!

Original Signed by Dr Ian T Nicolson

