



Tax Year .....

# Personal Income Tax Return

for taxpayer with income not only from employment

# ภ.ง.ด.90

**Taxpayer:**

Taxpayer Identification No.

**Spouse :**

Taxpayer Identification No.

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

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

First Name .....  
(Please clearly specify title: Mr., Mrs., Miss, Others, Estate, Ordinary Partnership, Group of persons, or Community Enterprise)

First Name .....  
(Please clearly specify title: Mr., Mrs., Miss, or Others)

Middle Name .....

Middle Name .....

Surname .....

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'.

Address: Building ..... Room No. .... Floor No. .... Village .....

House No. .... Moo ..... Lane/Soi ..... Junction .....

Road ..... Sub-District .....

District ..... Province .....

Postal Code

Website: .....

(Please specify your business website address)

Regular Filing  Additional Filing

Marital status

- Marriage existed throughout tax year
- Married during tax year
- Divorced during tax year
- Deceased during tax year

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.ง.ด.90 Attachment-joint filing

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

Nationality ..... Country .....

### Taxpayer Status

- (1) Individual
  - Single
  - Married
  - Divorced/Widowed
- (4) Non-registered ordinary partnership

- (2) Deceased during tax year
- (3) Undivided estate
- (5) Group of persons
- (6) Community Enterprise under Community Enterprise Promotion Act B.E. 2548

For Officer's Use Only

**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

### Request for Tax Refund

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

I hereby request a refund of the tax overpaid above in the amount of       baht

Signature ..... Taxpayer  
Signature ..... Representative

Signature ..... Taxpayer  
Date ..... (DD/MM/YYYY)

( ..... )  
as ..... (relationship to taxpayer)  
Address (of representative) .....  
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.ง.ด.90 on the website [www.rd.go.th](http://www.rd.go.th) as follows:  
1. ภ.ง.ด.90 submission, tax payment or refund request through the E-Filing system  
2. Personal income tax calculation program

**No. 1 Assessable Income Under Section 40 (1) (2)**

Payer of Income

Taxpayer Identification No.

- Section 40 (1) : Salary, wage, pension, etc.  
(including exempted income from 2.(4))
- 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)
- Section 40 (2): Meeting allowances, commissions, etc.
- Balance (1. - 2. + 3.)
- Less expense (50 percent but not exceeding 100,000 baht)
- Balance (4. - 5.) to be included in **No. 11** 1.

**No. 2 Assessable Income Under Section 40 (3)**

Payer of Income

Taxpayer Identification No.

- Annuities from wills, other juristic act, or court order, etc.
  - (1) (Specify) .....
  - (2) (Specify) .....
  - (3) (Specify) .....
- Royalties  
 Goodwill, other rights  
Less expense  50 percent (but not exceeding 100,000 baht)  
 Actual
- Balance
- Total  to  to be included in **No. 11** 1.

**No. 3 Assessable Income Under Section 40 (4)**

Payer of Income

Taxpayer Identification No.

- 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 Depository Receipt issuer or additional Depository 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 (if opt not to pay tax at the rate of 10 percent)
- Dividends from foreign companies
- Dividends from company or juristic partnership incorporated under Thai law (if opt not to pay tax at the rate of 10 percent)
- Dividend tax credit from item 4.\*
- Others (Specify) .....
- (1) share of profits or other similar benefits received from holding or possessing digital tokens
 

Cost price

Gains  Exempted  Not Exempted

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

Cost price

Gains  Exempted  Not Exempted

(3) Income from sales of unit in Retirement Mutual Fund

Cost price

Gains  Exempted  Not Exempted

(4) Income from sales of unit in Long-Term Equity Fund

Cost price

Gains  Exempted  Not Exempted

(5) Income from sales of unit in Super Savings Fund/ Super Savings Fund (Extra)

Cost price

Gains  Exempted  Not Exempted

Total  to  to be included in **No. 11** 1.

**No. 4 Assessable Income Under Section 40 (5)**

Payer of Income

Taxpayer Identification No.

- Rental of properties
  - House, building, other structure, or floating house  
Less expense  30 percent  Actual
  - Other (Specify) .....
  - Other (Specify) .....
- Breach of hire-purchase, or installment sales contract.  
Less expense 20 percent
- Balance
- Total  to  to be included in **No. 11** 1.

**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

- Arts of healing  
Less expense  60 percent  Actual
- Other (Specify) .....
- Other (Specify) .....

Total  to  to be included in **No. 11** 1.

\* For more details, please see instruction on page 11

**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 **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	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
2. Salaries / wages	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
3. Other expense(s)	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Total	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

For income under Section 40 (5)

1. Cost of service provision	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
2. Salaries / wages	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
3. Other expense(s)	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Total	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

For income under Section 40 (6)

1. Cost of service provision	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
2. Salaries / wages	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
3. Other expense(s)	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Total	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

For income under Section 40 (7)

1. Cost of service provision	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
2. Salaries / wages	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
3. Other expense(s)	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Total	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

For income under Section 40 (8)

A. Cost of goods sold / services	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
1. Stock at the beginning of the year	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
2. Plus purchase of goods during the year	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Total	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
3. Less stock on the last day of the year	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Balance	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

B. Expense(s)	
1. Salaries / wages	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
2. ....	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
3. ....	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Total	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Total (A. + B.)	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

Total **8**

**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. Income after deduction of expenses (Total of the last items from <b>No. 1</b> to <b>No. 7</b> ) . . . . .	<input type="text"/>
2. Less allowances, etc. (from the last item of Allowance(s) and Exemption(s) after Deduction of Expenses(s) Attachment or ภ.ง.ด.90 Attachment in case of joint filing (from the last item of Allowance(s) and Exemption(s) after Deduction of Expenses(s))) . . . . .	<input type="text"/>
3. Balance (1. - 2.) . . . . .	<input type="text"/>
4. Less donation supporting education / sports / others (twice the actual amount paid but not exceeding 10 percent of 3.) . . . . .	<input type="text"/>
5. Balance (3. - 4.) . . . . .	<input type="text"/>
6. Less other donation (not exceeding 10 percent of 5.) . . . . .	<input type="text"/>
7. Net income (5. - 6.) . . . . .	<input type="text"/>
8. Tax computed on income from 7. . . . .	<input type="text"/>
9. Tax computed from assessable income of 120,000 baht or above: 0.5 percent of total assessable income before deduction of expenses under <b>No. 1</b> to <b>No. 7</b> 1. to 4. (excluding income under Section 40(1))=.....X0.005=	<input type="text"/>
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.) . . . . .	<input type="text"/>
11. Tax payable from the form "Income Declaration in Temporary Development Area..." . . . . .	<input type="text"/>
12. Total tax payable . . . . .	<input type="text"/>
13. Less <input type="checkbox"/> withholding tax and tax credit. . . . .	<input type="text"/>
<input type="checkbox"/> tax paid according to ภ.ง.ด.93 . . . . .	<input type="text"/>
<input type="checkbox"/> tax paid according to ภ.ง.ด.94 . . . . .	<input type="text"/>
14. Tax : <input type="checkbox"/> Payable <input type="checkbox"/> Overpaid . . . . .	<input type="text"/>
15. Tax : <input type="checkbox"/> Payable <input type="checkbox"/> Overpaid (carried over from <b>No. 8</b> (if any)) . . . . .	<input type="text"/>
16. Total tax <input type="checkbox"/> Payable <input type="checkbox"/> Overpaid (Attached evidence for 4., 6., 13., and 15. total ..... copy/copies). . . . . ▶	<input type="text"/>
17. Plus additional tax payable (from <b>No. 9</b> (if any)) . . . . .	<input type="text"/>
18. Plus additional tax payable (from <input checked="" type="radio"/> 6. on Attachment Form (if any)) . . . . .	<input type="text"/>
19. Less tax overpaid (from <input checked="" type="radio"/> 7. on Attachment Form (if any)) . . . . .	<input type="text"/>
20. Less tax calculated from previous filing of <input type="checkbox"/> ภ.ง.ด.90 <input type="checkbox"/> ภ.ง.ด.91 (In the case of additional filing) . . . . .	<input type="text"/>
21. Tax <input type="checkbox"/> Payable <input type="checkbox"/> Overpaid . . . . .	<input type="text"/>
22. Add surcharge (if any) . . . . .	<input type="text"/>
23. Total Tax <input type="checkbox"/> Payable <input type="checkbox"/> Overpaid . . . . . ▶	<input type="text"/>

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

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

<div style="display: flex; justify-content: space-between;"> <div style="text-align: center;"> <p><b>Taxpayer</b></p> </div> <div style="text-align: center;"> <p><b>Taxpayer Identification No.</b></p> <table border="1" style="width: 100%; height: 20px; border-collapse: collapse;"> <tr> <td style="width: 15%;"></td> <td style="width: 15%;"></td> <td style="width: 15%;"></td> <td style="width: 15%;"></td> <td style="width: 15%;"></td> <td style="width: 15%;"></td> <td style="width: 15%;"></td> <td style="width: 15%;"></td> </tr> </table> </div> </div> <p>First Name _____          Middle Name _____          Surname _____</p>									<div style="display: flex; justify-content: space-between;"> <div style="text-align: center;"> <p><b>Spouse</b></p> </div> <div style="text-align: center;"> <p><b>Taxpayer Identification No.</b></p> <table border="1" style="width: 100%; height: 20px; border-collapse: collapse;"> <tr> <td style="width: 15%;"></td> <td style="width: 15%;"></td> <td style="width: 15%;"></td> <td style="width: 15%;"></td> <td style="width: 15%;"></td> <td style="width: 15%;"></td> <td style="width: 15%;"></td> <td style="width: 15%;"></td> </tr> </table> </div> </div> <p>First Name _____          Middle Name _____          Surname _____</p>								

1. Taxpayer (60,000 baht or 120,000 baht, as the case may be). . . . . 

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2. Spouse (60,000 baht if filing jointly or has no income) . . . . . 

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3. Child 30,000 baht/person for    person(s) . . . . . 


  
 (fill in Personal Identification No.)  

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- Child (second child onwards born in or after 2018) 60,000 baht/person for    person(s) . . . . . 

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 (fill in Personal Identification No.)  

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4. Parental care  
 (fill in Personal Identification No.)  

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 (Father of taxpayer)  

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 (Mother of taxpayer)  

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 (Father of spouse who is filling jointly or has no income)  

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 (Mother of spouse who is filling jointly or has no income)
5. Disabled/Incompetent person support (amount as specified in ๓.๕.04)
6. Health insurance premium for parents of taxpayer and spouse.  
 (fill in Personal Identification No.)  

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 (Father of taxpayer)
 

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 (Mother of taxpayer)
 

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 (Father of spouse)
 

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 (Mother of spouse)
7. Life insurance premium paid . . . . . 

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 Health insurance premium paid . . . . . 

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 Pension insurance premium paid . . . . . 

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8. Provident fund contribution (not exceeding 10,000 baht)
9. National Savings Fund contribution . . . . . 

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10. Retirement Mutual Fund unit purchase. . . . . 

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11. Super Savings Fund (SSF) unit purchase . . . . . 

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12. Interest paid on loan for purchase, hire-purchase, or construction of residence . . . . . 

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13. Social Security Fund contribution. . . . . 

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14. Purchase and installation of a Closed-Circuited Television (CCTV) expense  
 (only for income under 40 (5) (6) (7) and (8) in the special development zone). . . . . 

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15. Antenatal Care and Delivery Expense . . . . . 

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16. Political parties donations . . . . . 

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17. Amount invested in shares or contribution as partner to establish or increase capital of a company  
 or juristic partnership registered as social enterprise . . . . . 

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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 . . . . . 

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    - (2) e-Tax Invoice (e-Tax Invoice & e-Receipt) . . . . . 

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  - 18.2 Books and e-books . . . . . 

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  - 18.3 OTOP goods . . . . . 

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19. Thailand ESG Fund unit purchase . . . . . 

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20. Total (1. to 19.) to be included in No. 11 2. of ภ.ง.ด.90 . . . . . 

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 or to be filled in A 6. of ภ.ง.ด.91