



Tax Year B.E. 2562 (2019)

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)
Surname
Trade Name:
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)

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

[] Regular Filing [] Additional Filing

Taxpayer Status

[] (1) Individual: [] Single, [] Married, [] Divorced/Widowed
[] (2) Deceased during tax year
[] (3) Undivided estate
[] (4) Non-registered ordinary partnership
[] (5) Group of persons
[] (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

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
Spouse [] No [] Yes, contribute [] [] [] baht

to [] [] []
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 supporting documents and attachment forms (if any). Total copy/copies

Signature Taxpayer
Signature Representative
()
as (relationship to taxpayer)
Address (of representative)
Date (DD/MM/YYYY)

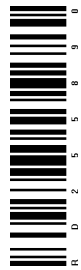
Request for Tax Refund

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 prompt-pay 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 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.

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

No. 3 Assessable Income Under Section 40 (4)

Payer of Income
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**
2. Share of profits from mutual fund under Securities and Exchange law
(from 20th August 2019)
(if opt not to pay tax at the rate of 10 percent) **2**
3. Share of profits from mutual fund under the Announcement of the
National Executive Council
(before 20th August 2019)
(if opt not to pay tax at the rate of 10 percent) **3**
4. Dividends from foreign companies **4**
5. Dividends from company or juristic partnership
incorporated under Thai law
(if opt not to pay tax at the rate of 10 percent) **5**
6. Dividend tax credit from item 5.* **6**

* For more details, please see instruction on page 10

7. Others (Specify) **7**

- (1) Income from sales of unit in Retirement Mutual Fund
(from 20th August 2019)
- Cost price
- Gains
- Exempted
- Not Exempted **8**
- (2) Income from sales of unit in Long-Term Equity Fund
(from 20th August 2019)
- Cost price
- Gains
- Exempted
- Not Exempted **9**
- Total **1** to **9** to be included in **No. 11** 1.

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
 - Less expense 30 percent Actual
 - Balance **1**
 - (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.

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.

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 Securities and Exchange law (before 20th August 2019) (where taxpayer does not allow payer of income to withhold 10 percent tax or want to request for refund or tax credit) 5 ▶

3. Share of profits from mutual fund under the Announcement of the National Executive Council (from 20th August 2019) (where taxpayer does not allow payer of income to withhold 10 percent tax or want to request for refund or tax credit) 6 ▶

4. Income from sales of immovable properties (only where opt to include with other income)

(1) Inheritance or gift
Less expense 50 percent
Balance 7 ▶

(2) Acquired in a non-commercial and non-profitable manner
Less expense percent Actual
Number of years of holding year(s)
Balance 8 ▶

5. Income from sales of unit in Retirement Mutual Fund (before 20th August 2019)
Cost price
Gains
 Exempted 9 ▶
 Not Exempted ▶

6. Income from sales of unit in Long-Term Equity Fund (before 20th August 2019)
Cost price
Gains
 Exempted ▶
 Not Exempted 10 ▶

7. 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)

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.)

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

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** 17. ▶

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 Long-Term Equity Fund unit or Pension Insurance Premium)

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 ๓.๓.๑.90 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. and 7. and gain from sales of mutual fund unit where not exempted in No. 7 5. and 6.(if any) (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 Exemption for first time home buyer <input type="text"/> (Property Value)	
14. Tax Payable (only if 12. is more than 13.)	
15. Less <input type="checkbox"/> withholding tax and tax credit. <input type="checkbox"/> tax paid according to ๓.๓.๑.93 and ๓.๓.๑.94	
16. Tax : <input type="checkbox"/> Payable <input type="checkbox"/> Overpaid	
17. Tax : <input type="checkbox"/> Payable <input type="checkbox"/> Overpaid (carried over from No. 8 (if any))	
18. Total tax <input type="checkbox"/> Payable <input type="checkbox"/> Overpaid (Attached evidence for 4., 6., 13., and 15. total copy/copies).	
19. Plus additional tax payable (from No. 9 (if any)).	
20. Plus additional tax payable (from C 6. on Attachment Form (if any))	
21. Less tax overpaid (from C 7. on Attachment Form (if any))	
22. Less tax calculated from previous filing of <input type="checkbox"/> ๓.๓.๑.90 <input type="checkbox"/> ๓.๓.๑.91 (In the case of additional filing)	
23. Tax <input type="checkbox"/> Payable <input type="checkbox"/> Overpaid	
24. Add surcharge (if any)	
25. Total Tax <input type="checkbox"/> Payable <input type="checkbox"/> Overpaid	

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

Attachment ๓.๓.๑.๙๐ Tax year..... ๓.๓.๑.๙๑ Tax year.....

Taxpayer	Spouse
Taxpayer Identification No. <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	Taxpayer Identification No. <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
First Name <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	First Name <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Surname <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	Surname <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

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

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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 Child (second child onwards born in or after 2018) 60,000 baht/person for person(s)
 (fill in Personal Identification No.)

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

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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 (Father of taxpayer)

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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 (Mother of taxpayer)

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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 (Father of spouse who is filling jointly or has no income)

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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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.)

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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 (Father of taxpayer)

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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 (Mother of taxpayer)

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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 (Father of spouse)

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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 (Mother of spouse)
7. Life insurance premium paid
 Health insurance premium paid
 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. Long-Term Equity Fund unit purchase
12. Interest paid on loan for purchase, hire-purchase, or construction of residence
13. First time home buyer expense
 Property Value
14. Social Security Fund contribution.
15. 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).
16. Debit card processing Fees (only for income under 40 (5) (6) (7) and (8))
17. Subscription of shares or investment in the establishment or the increase of capital of enterprise carrying on target industry business expense
18. Antenatal Care and Delivery Expense
19. Political parties donations
20. Domestic purchase of goods or service expense
 20.1 tires of motor vehicles, motorcycles, and bicycles
 20.2 books, e-books
 20.3 OTOP goods
21. House repair expense (due to the disaster during 3rd January 2019 - 31st March 2019)
22. Vehicle repair expense (due to the disaster during 3rd January 2019 - 31st March 2019)
23. Domestic Tourism Expense (from 30th April 2019 - 30th June 2019).
 Non-secondary province tourism
 Secondary province tourism
24. Education and sports equipment expense (from 1st May 2019 - 30th June 2019)
25. Purchase of OTOP Goods (from 30th April 2019 - 30th June 2019).
26. Purchase of Books and Electronic Books (e-Books) Expense
27. First time home buyer expense (Ministerial Regulation No.348 (B.E. 2562))
 Property Value
28. House repair expense (due to the disaster during 29th August 2019 - 30th November 2019)
29. Vehicle repair expense (due to the disaster during 29th August 2019 - 30th November 2019).
30. Total (1. to 29.) to be included in **No. 11 2. of ๓.๓.๑.๙๐**
 or to be filled in **(A) 6. of ๓.๓.๑.๙๑**