Tax Year	Personal Income for taxpayer with income not		ภ.ง.ด.90	
Taxpayer:	ayer Identification No.	Spouse :	xpayer Identification No.	
Date of Birth :	ayer aged 65 years or older is required to attach income exemption attachment fo	m Date of Birth :/	ged 65 years or older is required to attach income exemption attac	
First Name (Please dearly specify title: Mr., Mrs., Miss, Others, Esta Middle Name	te, Ordinary Partnership, Group of persons, or Community Enterprise	First Name ^(Please clearly specify title:) Middle Name Surname	Mr., Mrs., Miss, or Others)	
Surname				
Trade Name:			Filing Status	
0	Room No. Floor No. Village	Marriage existed throughout tax year	(1) Has income under Section 40	
House No. Lane/S		Married during tax year	Separate filing	
Road	Sub-District	Divorced during tax year	Separate filing only Section 4	
District Postal Code	Province	Deceased during tax year	(2)Has income under Section 40	
			Joint filing*	
Website: (Please specify your business website a	uddress)		Separate filing	
	,	* In case of joint filing,	(3) Has income under Section 40	
Regular Filing	Additional Filing	fill in ภ.ง.ด.90 Attachment-joint filing	only and files separately (4)Has no income	
			and is a foreigner, please specify	
Taxpa	ayer Status	Passport No.	and is a loreigner, please specily	
(1) Individual	(4) Non-registered ordinary partnership	Nationality	Country	
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		er's Use Only	
Tax Payable	baht	Tax Overpaid	baht	
Contribution of	tax payable to political party :	Political Pa	rty No. :	
Taxpayer No	Yes, contribute	- baht to		
Spouse No	Yes, contribute	- baht to		
(The contributor must be an individ	dual with Thai citizenship)			
Statement	of Certification	Request fo	r Tax Refund	
I hereby certify that all iter	ns declared are true and have attached	I hereby request a	a refund of the tax overp	
Income Exemption Entitlement Fo	orm, Income Declaration in Temporary	above in the amount of	b	
Development Area and attachments	s matched with the filing Tax Year (if any)		_	
Total copy/copies	ç (,)	Signature	Taxpayer	
	_	Date	(DD/MM/YY)	
	Taxpayer			
Signature	Representative			
)			
. as	(relationship to taxpayer)		ent will refund the tax vi	
Address (of representative)		prompt-pay system. Fo	r your convenience, you ca	
•		use your National ID num	ber to subscribe to the system	
- Date	(DD/MM/YYYY)	with any banks providir	ng such service in Thailand	
-				
The Revenue Department p	provides electronic services website www.rd.go.th as follows:			

request through the E-Filing system 2. Personal income tax calculation program

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page 2	
No. 1 Assessable Income Under Section 40 (1) (2)	(2) gains received from transfer of cryptocurrencies or digital tokens
Payer of Income	Cost price
Taxpayer Identification No.	Gains
1. Section 40 (1) : Salary, wage, pension, etc.	Exempted
(including exempted income from 2.(4))	Not Exempted 8 ►
2. Less (1) Provident fund contribution	(3) Income from sales of unit in Retirement Mutual Fund
(only the part exceeding 10,000 baht)	
(2) Government Pension Fund	Cost price
contribution -	Gains
(3) Private teacher aid fund contribution	Exempted -
(4) Severance pay under Labor Law	Not Exempted 9 ►
(if opt to include)	(4) Income from sales of unit in Long-Term Equity Fund
Total (1) to (4) (Attachment from (1) to (4)	Cost price
copy/copies)	Gains
3. Section 40 (2): Meeting allowances,	Exempted -
commissions, etc.	Not Exempted 10 >
4. Balance (1 2. + 3.)	(5) Income from sales of unit in Super Savings Fund/
5. Less expense (50 percent but not exceeding 100,000 baht)	Super Savings Fund (Extra)
6. Balance (4 5.) to be included in No. 11 1.	
	Cost price
No. 2 Assessable Income Under Section 40 (3)	Gains
Payer of Income	Exempted -
Taxpayer Identification No.	Total 1 to 11 to be included in No. 11 1.
1. Annuities from wills, other juristic act,	
or court order, etc.	No. 4 Assessable Income Under Section 40 (5)
(1) (Specify)	Payer of Income
	Taxpayer Identification No.
(2) (Specify)	1. Rental of properties
(3) (Specify)	(1) House, building, other structure, or floating house
2. Royalties	Less expense 30 percent Actual -
Goodwill, other rights	
Less expense 50 percent (but not exceeding 100,000 baht)	(2) Other (Specify)
	Balance
	(3) Other (Specify)
Balance 4 >	Less expense
Total 1 to 4 to be included in No. 11 1.	Balance 3 -
No. 3 Assessable Income Under Section 40 (4)	2. Breach of hire-purchase, or installment
	sales contract.
Payer of Income Taxpayer Identification No.	Less expense 20 percent
	Balance (4) -
1. Interest, bill or debt instrument discount, which the taxpayer is the first holder (if opt not to pay tax at the rate	Total 1 to 4 to be included in No. 11 1.
of 15 percent)	No. 5 Assessable Income Under Section 40 (6)
2. Share of profits from mutual fund under Securities and Exchange law	Payer of Income
(if opt not to pay tax at the rate of 10 percent)	Taxpayer Identification No.
3. Dividends from foreign companies 3 >	Income from liberal professions; legal, arts of healing, engineering,
4. Dividends from company or juristic partnership	architecture, accounting, and fine arts
incorporated under Thai law (if opt not to pay tax at the rate	1. Arts of healing
of 10 percent)	Less expense 60 percent Actual
5. Dividend tax credit from item 4.* 5	Balance
6. Others (Specify) 6 (1) share of profits or other similar benefits received from holding	2. Other (Specify)
or possessing digital tokens	Less expense 30 percent Actual
	Balance 2
Cost price	3. Other (Specify)
Gains	Less expense 30 percent Actual
Not Exempted 7	Balance 3 -
* For more details, please see instruction on page 11	Total 1 to 3 to be included in No. 11 1.
-	

No. 6 Assessable Income Under Section 40 (7) Payer of Income	Necessary and reasonable actual expense Section 40 (3) (5) (6) (7) or (8) : In case of a spouse must divide their expense based	
Taxpayer Identification No. Income from contracts of work where the contractor has to		separate filing, taxpayer and
Income from contracts of work where the contractor has to	spouse must divide their expense based	on the same ratio used to
	divide their respective income (If space is	
provide essential material other than equipment	separate sheet using this format)	
	For income under Section 40 (3)	
(Specify) 60 percent Actual 1	1. Cost of service provision	
	·	
	2. Salaries / wages	
No. 7 Assessable Income Under Section 40 (8)	3. Other expense(s)	
Payer of Income Taxpayer Identification No.	Total	
1. Income from business, commerce, agriculture, industry, transport, or	For income under Section 40 (5)	
others including sales of immovable property acquired in a commercial	1. Cost of service provision	
or profitable manner	2. Salaries / wages	
(1) (Specify)	-	
is income of taxpayer percent ; of spouse percent	3. Other expense(s)	
Less expensepercentActual	Total	
Balance	For income under Section 40 (6)	
	1. Cost of service provision	
is income of taxpayer percent ; of spouse percent	2. Salaries / wages	
Less expensepercentActual	3. Other expense(s)	
Balance	Total	
(3) (Specify)		
is income of taxpayer percent ; of spouse percent	For income under Section 40 (7)	
	1. Cost of service provision	
(4) (Specify)	2. Salaries / wages	
is income of taxpayer	3. Other expense(s)	
Less expensepercent Actual	Total	
	For income under Section 40 (8)	
2. Share of profits from mutual fund under the Announcement of the National	A. Cost of goods sold / services	
Executive Council (where taxpayer does not allow payer of income to	1. Stock at the beginning of the year	
withhold 10 percent tax or want to request		
for refund or tax credit) 5	2. Plus purchase of goods during the year	
3. Income from sales of immovable properties (only where opt to include	Total	
with other income)	3. Less stock on the last day of the year	
(1) Inheritance or gift	Balance	
	B.Expense(s)	
Balance 6 -	1. Salaries / wages	
(2)Acquired in a non-commercial and	2.	
non-profitable manner		
Less expensepercentActual	3.	
Number of years of holding year(s)	Total	
Balance	Total (A. + B.)	

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

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	Income from sales of immov	able properties acquired in	a non-commercial a	and non-profitable	manner and opt to pay tax	separate from other incor
No.	1 Income from sales of immovable properties	2 Necessary and reasonable expense	No. of years 3 Tax of holding		4 Withholding tax	3 - 4 Payable/Overpa
(4	Attached Evidence copy/	copies) Total 🗌 Tax p	oayable 🗌 Tax	Overpaid to be f	illed in No. 11 15.	
lo. 9	Income from Gift (where	opt to pay taxes at a rate	of 5 percent on th	e amount which v	was not exempted under	Section 42 (26) (27) (28)
					Income amount	Tax amount
2. Incor 3. Incor	he from a transfer of ownershi ne from a moral sponsors ne from a moral sponsors	hip/from gift from an asce hip/from gift received in a	ndant under Section ceremony or on c	on 42 (27).		
in ac	cordance with custom and	d tradition under Section 4	£2 (28) Total	· · · ·		
o. 10	Amount of income opte	ed to pay tax without in	cluding with othe	er income		
	(To be used as a base i	1 3	0		unit	
		d (SSF) unit or Pension				
o. 11	Tax Computation					
	allowances, etc. (from the ment or ภ.ง.ด.90 Attachm			·	,	
	eduction of Expenses(s)))					
Balan	ce (1 2.)				eeding 10 percent of 3)	
Balano Less o	ce (1 2.)				eeding 10 percent of 3.)	
Balano Less o Balano	ce (1 2.) donation supporting educat ce (3 4.)				eeding 10 percent of 3.)	
Baland Less o Baland Less o	ce (1 2.) donation supporting educat ce (3 4.) other donation (not exceed	ion / sports / others (twice 	the actual amoun		eeding 10 percent of 3.)	
Baland Less of Baland Less of Net in	ce (1 2.) donation supporting educat ce (3 4.) other donation (not exceed come (5 6.)		the actual amoun		eeding 10 percent of 3.)	
Baland Less of Baland Less of Net in Tax co	ce (1 2.) donation supporting educat ce (3 4.) other donation (not exceed come (5 6.) omputed on income from 7			t paid but not exc 		
Baland Less of Baland Less of Net in Tax co	ce (1 2.)			t paid but not exce	sable income before	
Baland Less of Baland Less of Net in Tax co Tax co deduc	ce (1 2.) donation supporting educat ce (3 4.) other donation (not exceed come (5 6.) omputed on income from 7		the actual amoun the actual amount the actual amo	t paid but not exce 	sable income before	
Baland Less of Baland Less of Net in Tax co deduc Tax pa	ce (1 2.)		the actual amoun the actual amoun 	t paid but not exce 	sable income before	
Baland Less of Baland Less of Net in Tax of deduc Tax pa 5,000	ce (1 2.)		the actual amount the actual amount amount the actual amount the a	t paid but not exce 	sable income before 	
Baland Less of Baland Less of Net in Tax of deduc Tax pa 5,000 Tax pa	ce (1 2.)		the actual amount the actual amount and the actual amount to above: 0.5 percent (excluding income un to computed in 9. in the actual amount to above: 0.5 percent to above: 0.5	t paid but not exce 	sable income before 	
Baland Less of Baland Less of Net in Tax of deduc Tax pa 5,000 Tax pa Total t	ce (1 2.)	tion / sports / others (twice ding 10 percent of 5.) . 	the actual amoun the actual amount the actual am	t paid but not exce 	sable income before 	
Baland Less of Baland Less of Net in Tax of deduc Tax pa 5,000 Tax pa Total t	ce (1 2.)		the actual amount the actual amount and the actual amount to above: 0.5 perce (excluding income u computed in 9. i and the actual amount to a the actual amount	t paid but not exce 	sable income before 	
Baland Less of Baland Less of Net in Tax of deduc Tax pa 5,000 Tax pa Total t	ce (1 2.)	tion / sports / others (twice ding 10 percent of 5.) . 	the actual amount the actual amount and the actual amount to above: 0.5 perce (excluding income u computed in 9. i and the actual amount to a the actual amount	t paid but not exce 	sable income before 	
Baland Less of Baland Less of Net in Tax of deduc Tax pa 5,000 Tax pa Total fi Less	ce (1 2.)		the actual amount the actual amount and the actual amount of above: 0.5 percent (excluding income ut x computed in 9. i and the actual amount the actual amount of a bove: 0.5 percent the actual amount of actual amount of actual amount of actu	t paid but not exce 	sable income before 	
Baland Less of Baland Less of Net in Tax of deduc Tax pa 5,000 Tax pa Total fi Less	ce (1 2.)		the actual amoun the	t paid but not exc 	sable income before =X0.005=	
Baland Less of Baland Less of Net in Tax co deduc Tax pa 5,000 Tax pa Total fi Less Tax : Tax :	ce (1 2.)		 	t paid but not excr 	sable income before =	
Baland Less of Baland Less of Net in Tax of deduc Tax pa 5,000 Tax pa Total fi Less Tax : Tax : Tax : Tax 1	ce (1 2.)		the actual amoun the actual amoun 	t paid but not exce 	sable income before =	
Baland Less of Net in Tax co deduc Tax pa 5,000 Tax pa Total fi Less Tax : Tax : Tax : Total fi	ce (1 2.)	ion / sports / others (twice ding 10 percent of 5.) . 	 the actual amount 	t paid but not exce 	sable income before =X0.005=	
Baland Less of Baland Less of Net in Tax of deduc Tax pa 5,000 Tax pa Total f Less Tax : Tax : Tax : Tax a Plus a Plus a	ce (1 2.)	tion / sports / others (twice 	 the actual amoun a the actual amoun<	t paid but not exce 	sable income before =X0.005=	
Baland Less of Baland Less of Net in Tax of deduc Tax pa 5,000 Tax pa 5,000 Tax pa Total f Less Tax : Tax : Total f Plus a Plus a Less t	ce (1 2.)	ion / sports / others (twice 	 the actual amount a the actual amount b the actual amount a the actual amount b the actual amount a the actual amount b the actual amount a the act	t paid but not exce 	sable income before =X0.005=	
Baland Less of Baland Less of Net in Tax of deduc Tax pa 5,000 Tax pa 5,000 Tax pa Total f Less Tax : Tax : Tax : Tax : Tax s Less t	ce (1 2.)	ion / sports / others (twice ing 10 percent of 5.) . 7		t paid but not exce 	sable income before	
Baland Less of Baland Less of Net in Tax of deduc Tax pa 5,000 Tax pa 5,000 Tax pa 5,000 Tax pa Total fi Less Tax : Tax : Tax : Tax i Plus a Less t Less t	ce (1 2.)	ion / sports / others (twice ing 10 percent of 5.) . 7	 the actual amount a the actual amount b the actual amount a the actual amount b the actual amount a the actual amount b the actual amount a the act	t paid but not exce 	sable income before	

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Attachment 🗌 ภ.ง.ด.90 🗌 ภ.ง.ด.91 Tax year 2022						
Taxpayer Taxpayer Identification No.	Spouse		Taxpayer	· Identification No.		
First Name	First Name		<u> </u>			
Middle Name Surname	Middle Name Surname					
Juinaine	Surname					
. Taxpayer (60,000 baht or 120,000 baht, as the case may be).						
. Spouse (60,000 baht if filing jointly or has no income)						
. 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/pers	son for persor	n(s)				
(fill in Personal Identification No.)						
. 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)	0 (1 0 1)					
. Disabled/Incompetent person support (amount as specified in		• • •	· · ·			
Health insurance premium for parents of taxpayer and spouse						
(fill in Personal Identification No.)						
(Father of taxpayer)	of taxpayer)					
(Father of spouse) (Mother of	of spouse)					
. Life insurance premium paid.						
Health insurance premium paid						
Pension insurance premium paid						
 Provident fund contribution (not exceeding 10,000 baht) 						
National Savings Fund contribution						
Retirement Mutual Fund unit purchase.						
. Super Savings Fund (SSF) unit purchase						
 Super Savings Fund (SSF) unit purchase Interest paid on loan for purchase, hire-purchase, or construct 						
Social Security Fund contribution. Consider the second contribution of a Closed Circuited Television (CCT)		· · ·				
L. Purchase and installation of a Closed-Circuited Television (CCTV) (apply for income under 40 (5) (6) (7) and (8) in the special development						
(only for income under 40 (5) (6) (7) and (8) in the special develo	1					
Antenatal Care and Delivery Expense						
B. Political parties donations						
Amout invested in shares or contribution as partner to establish or						
or juristic partnership registered as social enterprise						
B. Domestic purchase of goods and services under "Shop-Dee-Mee-Ki		1 to ⊦ebua	ary 15, 2022	<u>')</u>		
18.1 Goods and services which are subject to VAT				4		
18.2 Books and e-books	🖵		╘╧╧┦╧	4		
18.3 OTOP goods						