



**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  
(if opt not to pay tax at the rate of 10 percent) **2**
3. Dividends from foreign companies **3**
4. Dividends from company or juristic partnership  
incorporated under Thai law  
(if opt not to pay tax at the rate of 10 percent) **4**
5. Dividend tax credit from item 4.\* **5**
6. Others (Specify) **6**
- (1) share of profits or other similar benefits received from holding  
or possessing digital tokens
- Cost price
- Gains
- Exempted
- Not Exempted **7**

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

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

Cost price

Gains

Exempted

Not Exempted **8**

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

Cost price

Gains

Exempted

Not Exempted **9**

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

Cost price

Gains

Exempted

Not Exempted **10**

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

Cost price

Gains

Exempted

Not Exempted **11**

Total **1** to **11** 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 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 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> )	
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)))	
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 <b>No. 1</b> to <b>No. 7</b> 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 <input type="checkbox"/> withholding tax and tax credit.	
<input type="checkbox"/> tax paid according to ภ.ง.ด.93	
<input type="checkbox"/> tax paid according to ภ.ง.ด.94	
14. Tax : <input type="checkbox"/> Payable <input type="checkbox"/> Overpaid	
15. Tax : <input type="checkbox"/> Payable <input type="checkbox"/> Overpaid (carried over from <b>No. 8</b> (if any))	
16. Total tax <input type="checkbox"/> Payable <input type="checkbox"/> Overpaid (Attached evidence for 4., 6., 13., and 15. total ..... copy/copies).	
17. Plus additional tax payable (from <b>No. 9</b> (if any))	
18. Plus additional tax payable (from <b>C</b> 6. on Attachment Form (if any))	
19. Less tax overpaid (from <b>C</b> 7. on Attachment Form (if any))	
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)	
21. Tax <input type="checkbox"/> Payable <input type="checkbox"/> Overpaid	
22. Add surcharge (if any)	
23. Total Tax <input type="checkbox"/> Payable <input type="checkbox"/> Overpaid	

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

Attachment  ภ.ง.ด.90  ภ.ง.ด.91 Tax year 2022

<p><b>Taxpayer</b></p> <p align="center">Taxpayer Identification No. <input type="text"/></p> <p>First Name <input type="text"/></p> <p>Middle Name <input type="text"/></p> <p>Surname <input type="text"/></p>	<p><b>Spouse</b></p> <p align="center">Taxpayer Identification No. <input type="text"/></p> <p>First Name <input type="text"/></p> <p>Middle Name <input type="text"/></p> <p>Surname <input type="text"/></p>
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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.)
- 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 ฅ.ฅ.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   
 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-Circuited 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, 2022)
  - 18.1 Goods and services which are subject to VAT
  - 18.2 Books and e-books
  - 18.3 OTOP goods
19. Total (1. to 18.) to be included in **No. 11 2.** of ภ.ง.ด.90   
 or to be filled in **A 6.** of ภ.ง.ด.91