



Tax Year

Personal Income Tax Return

for taxpayer with only income from employment
under Section 40 (1) of the Revenue Code Only

ภ.ง.ด. 91

Taxpayer

Taxpayer Identification No.

Date of Birth: / / (DD/MM/YYYY)

First Name

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

Middle Name

Surname

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

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

Road _____ Sub-District _____

District _____ Province _____

Postal Code _____

Regular Filing

Additional Filing

Status

Single

Married

Divorced/
Widowed

Deceased during this
tax year

Spouse

Taxpayer Identification No.

Date of Birth: / / (DD/MM/YYYY)

First Name

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

Middle Name

Surname

Marital status

Marriage existed throughout
tax year

Married during tax year

Divorced during tax year

Deceased during tax year

Filing Status

(1) Has income and files joint tax return*

(2) Has income and files separate

tax return

(3) Has no income

*In case of joint filing, fill in ภ.ง.ด.91
Attachment-joint filing.

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

to _____

Spouse No Yes, contribute _____ baht

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
Income Exemption Entitlement Form, Income Declaration in Temporary
Development Area and attachments matched with the filing Tax Year (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.

For further information, please contact

RD Intelligence Center Tel. 1161

The Revenue Department provides electronic services
related to ภ.ง.ด.91 on the website www.rd.go.th as follows:

1. ภ.ง.ด.91 submission, tax payment or refund request through the E-Filing system
2. Personal income tax calculation program

Payer of Income

Taxpayer Identification No.

Taxpayer Identification No.

A Tax Computation

1. Salaries, wages, pensions etc.

(Plus exempted income from B 5.)

Table with 6 columns and 3 rows for item 1

2. Less exempted income (from B 6.)

Table with 6 columns and 2 rows for item 2

3. Balance (1. - 2.)

Table with 6 columns and 2 rows for item 3

4. Less expense

(50 percent of 3. but not exceeding legal limit)

Table with 6 columns and 2 rows for item 4

5. Balance (3. - 4.)

Table with 6 columns and 2 rows for item 5

6. Less allowances (from the last item of Allowance(s) and Exemption(s) after Deduction of Expenses(s) Attachment or ๓.๓.๑.๙1 Attachment in case of joint filing (from the last item of Allowance(s) and Exemption(s) after Deduction of Expenses(s)))

Table with 6 columns and 2 rows for item 6

7. Balance (5. - 6.)

Table with 6 columns and 2 rows for item 7

8. Less donation supporting education/sports/others

(twice the actual amount paid but not exceeding 10 percent of 7.)

Table with 6 columns and 2 rows for item 8

9. Balance (7. - 8.)

Table with 6 columns and 2 rows for item 9

10. Less other donation (not exceeding 10 percent of 9.)

Table with 6 columns and 2 rows for item 10

11. Net Income (9. - 10.)

Table with 6 columns and 2 rows for item 11

12. Tax computed from Net Income under 11.

13. Withholding Tax

Tax paid according to ๓.๓.๑. 93

Table with 6 columns and 2 rows for item 13

14. Total Tax : Payable Overpaid

(Attached evidence for 8., 10. and 13. total.....copy/copies)

Table with 6 columns and 2 rows for item 14

15. Add additional tax payable

(from C 6. on Attachment Form (if any))

Table with 6 columns and 2 rows for item 15

16. Less tax overpaid

(from C 7. on Attachment Form (if any))

Table with 6 columns and 2 rows for item 16

17. Less tax calculated from previous filing of ๓.๓.๑.๙1

(In the case of additional filing)

Table with 6 columns and 2 rows for item 17

18. Tax : Payable Overpaid

Table with 6 columns and 2 rows for item 18

19. Add surcharge (if any)

20. Total Tax : Payable Overpaid

Table with 6 columns and 2 rows for item 20

B Exempted Income

1. Provident fund contribution

(Only the part exceeding 10,000 baht)

Table with 6 columns and 2 rows for item 1

2. Government Pension Fund contribution

Table with 6 columns and 2 rows for item 2

3. Private teacher aid fund contribution

Table with 6 columns and 2 rows for item 3

4. Income exemption

Disabled taxpayer aged under 65 years old

Taxpayer aged 65 years or older (including

disabled taxpayer)

Table with 6 columns and 2 rows for item 4

5. Severance pay under Labor Law

(If opt to include)

Table with 6 columns and 2 rows for item 5

6. Total (1. to 5.) to be filled in A 2.

Table with 6 columns and 2 rows for item 6

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 Saving Fund unit or Pension Insurance Premium)

Table with 6 columns and 2 rows for item 6

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

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

<p>Taxpayer</p> <p align="center">Taxpayer Identification No. <input style="width:100px;" type="text"/></p> <p>First Name <input style="width:100%;" type="text"/> Middle Name <input style="width:100%;" type="text"/> Surname <input style="width:100%;" type="text"/></p>	<p>Spouse</p> <p align="center">Taxpayer Identification No. <input style="width:100px;" type="text"/></p> <p>First Name <input style="width:100%;" type="text"/> Middle Name <input style="width:100%;" type="text"/> Surname <input style="width:100%;" 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.)

<input style="width:100%;" type="text"/>	<input style="width:100%;" type="text"/>
<input style="width:100%;" type="text"/>	<input style="width:100%;" type="text"/>
<input style="width:100%;" type="text"/>	<input style="width:100%;" type="text"/>
- Child (second child onwards born in or after 2018) 60,000 baht/person for person(s)
(fill in Personal Identification No.)

<input style="width:100%;" type="text"/>	<input style="width:100%;" type="text"/>
<input style="width:100%;" type="text"/>	<input style="width:100%;" type="text"/>
<input style="width:100%;" type="text"/>	<input style="width:100%;" type="text"/>
4. Parental care
(fill in Personal Identification No.)

<input style="width:100%;" type="text"/>	<input style="width:100%;" type="text"/>
<i>(Father of taxpayer)</i>	
<input style="width:100%;" type="text"/>	<input style="width:100%;" type="text"/>
<i>(Mother of taxpayer)</i>	
<input style="width:100%;" type="text"/>	<input style="width:100%;" type="text"/>
<i>(Father of spouse who is filling jointly or has no income)</i>	
<input style="width:100%;" type="text"/>	<input style="width:100%;" type="text"/>
<i>(Mother of spouse who is filling jointly or has no income)</i>	
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 style="width:100%;" type="text"/>	<input style="width:100%;" type="text"/>
<i>(Father of taxpayer)</i>	<i>(Mother of taxpayer)</i>
<input style="width:100%;" type="text"/>	<input style="width:100%;" type="text"/>
<i>(Father of spouse)</i>	<i>(Mother of spouse)</i>
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