

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, negotiable or debt instrument discount, which the taxpayer
is the first holder (if taxpayer does not select to pay tax
at the rate of 15 percent) ①
- Money equivalent of dividend received from Depository Receipt issuer
or additional Depository Receipt issued by the issuer (if taxpayer does not
select to pay tax at the rate of 10 percent) ②
2. Share of profits from mutual fund under Securities and Exchange law
(if opt not to pay tax at the rate
of 10 percent) ③
3. Dividends from foreign companies ④
4. Dividends from company or juristic partnership
incorporated under Thai law
(if opt not to pay tax at the rate
of 10 percent) ⑤
5. Dividend tax credit from item 4.* ⑥

* For more details, please see instruction on page 9

6. Others (Specify).....

- (1) share of profits or other similar benefits received from holding
or possessing digital tokens ⑦
 - (2) gains received from transfer of cryptocurrencies or digital tokens
⑧
 - (3) Income from the sale of units in Retirement Mutual Fund
 Cost price
 Gains
☐ Exempted
☐ Not Exempted ⑨
 - (4) Income from the sale of units in Long-Term Equity Fund
 Cost price
 Gains
☐ Exempted
☐ Not Exempted ⑩
 - (5) Income from the sale of units in Super Savings Fund/
Super Savings Fund (Extra)
 Cost price
 Gains
☐ Exempted
☐ Not Exempted ⑪
 - (6) Income from the sale of units in a Thai ESG Fund
 Cost price
 Gains
☐ Exempted
☐ Not Exempted ⑫
 - (7) Other (Specify)..... ⑬
- Total ① to ⑬ 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.

Total (A. + B.)

No. 8 Income from sale 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 sale 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 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 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 No. 1 to No. 7 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 Special 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 No. 8 (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 No. 9 (if any)).	
18. Plus additional tax payable (from 6. on Attachment Form (if any))	
19. Less tax overpaid (from 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	

Attachment ☐ ภ.ง.ด.90 ☐ ภ.ง.ด.91 Tax year 2024

<p>1. Taxpayer (60,000 baht or 120,000 baht, as the case may be).</p> <p>2. Spouse (60,000 baht if filing jointly or has no income)</p> <p>3. Child 30,000 baht/person for person(s). (fill in Personal Identification No.)</p> <table border="1" style="width: 200px; height: 40px; margin-bottom: 5px;"></table> <p>Child (second child onwards born in or after 2018) 60,000 baht/person for person(s) (fill in Personal Identification No.)</p> <table border="1" style="width: 200px; height: 40px;"></table> <p>4. Parental care (fill in Personal Identification No.)</p> <table border="1" style="width: 200px; height: 20px; margin-bottom: 5px;"></table> <p>(Father of taxpayer)</p> <table border="1" style="width: 200px; height: 20px; margin-bottom: 5px;"></table> <p>(Mother of taxpayer)</p> <table border="1" style="width: 200px; height: 20px; margin-bottom: 5px;"></table> <p>(Father of spouse who is filling jointly or has no income)</p> <table border="1" style="width: 200px; height: 20px; margin-bottom: 5px;"></table> <p>(Mother of spouse who is filling jointly or has no income)</p> <p>5. Disabled/Incompetent person support (amount as specified in §.๘.04)</p> <p>6. Health insurance premium for parents of taxpayer and spouse. (fill in Personal Identification No.)</p> <table border="1" style="width: 200px; height: 20px; margin-bottom: 5px;"></table> <p>(Father of taxpayer)</p> <table border="1" style="width: 200px; height: 20px; margin-bottom: 5px;"></table> <p>(Father of spouse)</p> <table border="1" style="width: 200px; height: 20px; margin-bottom: 5px;"></table> <p>(Mother of taxpayer)</p> <table border="1" style="width: 200px; height: 20px; margin-bottom: 5px;"></table> <p>(Mother of spouse)</p> <p>7. Life insurance premium paid . Health insurance premium paid . Pension insurance premium paid .</p> <p>8. Provident fund contribution (not exceeding 10,000 baht)</p> <p>9. National Savings Fund contribution .</p> <p>10. Retirement Mutual Fund unit purchase.</p> <p>11. Super Savings Fund (SSF) unit purchase .</p> <p>12. Super Savings Fund (Extra) (SSFX) unit purchase .</p> <p>13. Interest paid on loan for purchase, hire-purchase, or construction of residence .</p> <p>14. First time home buyer expense . Property Value. </p> <p>15. Social Security Fund contribution.</p> <p>16. 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).</p> <p>17. Debit card processing Fees (only for income under 40 (5) (6) (7) and (8)) .</p> <p>18. Domestic purchase of goods and services under “Easy E-Receipt” (from January 1 to February 15, 2024) only eligible for those with e-Tax Invoice and e-Receipt</p> <p>18.1 Purchase of goods and services registered for VAT . 18.2 Purchase of books, newspapers and magazines . 18.3 Purchase of e-books and e-book subscription services . 18.4 Purchase of OTOP goods .</p> <p>19. Thai ESG Fund unit purchase</p> <p>20. Construction cost for building a new residential property paid to a contractor who is a VAT registrant</p> <p>21. Domestic tours (from May 1, 2024, to November 30, 2024) .</p> <p>22. Home repair expenses (due to flooding between August 16, 2024, and December 31, 2024) .</p> <p>23. Vehicle repair expenses (due to flooding between August 16, 2024, and December 31, 2024)</p> <p>24. Total (1. to 23.) to be included in No. 11 2. of ก.ร.ด.90 or to be filled in A 6. of ก.ร.ด.91</p>	<table border="1" style="width: 100%; height: 100%;"></table>
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