

No. 5 Assessable Income Under Section 40 (6)

Taxpayer

Spouse

Total (to be filled in ภ.ง.ด.90)

Payer of Income

Taxpayer Identification No. grid

Taxpayer Identification No. grid

Taxpayer Identification No.

Taxpayer Identification No.

Income from liberal profession; legal, arts of healing, engineering, architecture, accounting, and fine arts

1. Arts of healing

Less expense [] 60 percent [] Actual Balance [] 1

Grid for Arts of healing

Grid for Arts of healing

Grid for Arts of healing

2. Fine Arts

Less expense [] 60 percent [] Actual Balance [] 2

Grid for Fine Arts

Grid for Fine Arts

Grid for Fine Arts

3. Other (Specify).....

Less expense [] 30 percent [] Actual Balance [] 3

Grid for Other (Specify)

Grid for Other (Specify)

Grid for Other (Specify)

4. Other (Specify).....

Less expense [] 30 percent [] Actual Balance [] 4

Grid for Other (Specify)

Grid for Other (Specify)

Grid for Other (Specify)

Total 1 to 4

No. 6 Assessable Income Under Section 40 (7)

Taxpayer

Spouse

Total (to be filled in ภ.ง.ด.90)

Payer of Income

Taxpayer Identification No. grid

Taxpayer Identification No. grid

Taxpayer Identification No.

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 []

Grid for Section 40(7)

Grid for Section 40(7)

Grid for Section 40(7)

No. 7 Assessable Income Under Section 40 (8)

Taxpayer

Spouse

Total (to be filled in ภ.ง.ด.90)

Payer of Income

Taxpayer Identification No. grid

Taxpayer Identification No. grid

Taxpayer Identification No.

Taxpayer Identification No.

1. Income from business, commerce, agriculture, industry, transport, or others including sales of an immovable property acquired in a commercial or profitable manner

(1) (Specify)..... Less expense [] percent [] Actual Balance [] 1

Grid for 1.1

Grid for 1.1

Grid for 1.1

(2) (Specify)..... Less expense [] percent [] Actual Balance [] 2

Grid for 1.2

Grid for 1.2

Grid for 1.2

(3) (Specify)..... Less expense [] percent [] Actual Balance [] 3

Grid for 1.3

Grid for 1.3

Grid for 1.3

(4) (Specify)..... Less expense [] percent [] Actual Balance [] 4

Grid for 1.4

Grid for 1.4

Grid for 1.4

2. Share of profits from mutual fund under the Announcement of the National Executive Council

(only where taxpayer does not allow payer of income to withhold tax 10 percent or request for refund or tax credit) [] 5

Grid for 2

Grid for 2

Grid for 2

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

Grid for 3.1

Grid for 3.1

Grid for 3.1

(2) Acquired not in a commercial or profitable manner Less expense [] percent [] Actual Number of years of holding year(s) Balance [] 7

Grid for 3.2

Grid for 3.2

Grid for 3.2

For income under Section 40 (7)

1. Cost of service provision
2. Salaries/wages
3. Other expense(s)

	Taxpayer	Spouse	Total (to be filled in ภ.จ.ด.90)
	<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"/>
Total	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

	Taxpayer	Spouse	Total (to be filled in ภ.จ.ด.90)
	<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"/>
	<input type="text"/>	<input type="text"/>	<input type="text"/>
Balance	<input type="text"/>	<input type="text"/>	<input type="text"/>

- B. Expense(s)
1. Salaries/wages.....
 2.
 3.
- Total**
- Total (A. + B.)**

	Taxpayer	Spouse	Total (to be filled in ภ.จ.ด.90)
	<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"/>
Total	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total (A. + B.)	<input type="text"/>	<input type="text"/>	<input type="text"/>

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))

Taxpayer

1. Income from a transfer of ownership/possessory right in an 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)

Amount of income	Amount of tax
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>
Total	<input type="text"/>

Spouse

1. Income from a transfer of ownership/possessory right in an 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)

Amount of income	Amount of tax
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>
Total	<input type="text"/>

Total income and taxes which taxpayer and spouse shall pay to be filled in **ภ.จ.ด.90 No. 9**

No.10 Amount of income opted to pay tax without including with other income

(To be used as a base tax in calculating the purchase of Retirement Mutual Fund unit or Thai ESG Fund unit or Annuity Insurance Premium Paid)

Taxpayer	Spouse	Total (to be filled in ภ.จ.ด.90)
<input type="text"/>	<input type="text"/>	<input type="text"/>

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

1. Taxpayer
2. Spouse (60,000 baht)
3. Child 30,000 baht/person for person(s)
(fill in National Identification No.)

Taxpayer	Spouse	Total (to be filled in ภ.จ.ด.90)
<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"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>

Child (second child onwards born in or after 2018)

60,000 baht/person for <input type="text"/> person(s) (fill in National 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"/>

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

	Taxpayer	Spouse	Total (to be filled in ภ.จ.ด.90)
4. Parental care			
Father of taxpayer (fill in National Identification No.)	<input type="text"/>		<input type="text"/>
Mother of taxpayer (fill in National Identification No.)	<input type="text"/>		<input type="text"/>
Father of spouse (fill in National Identification No.)		<input type="text"/>	<input type="text"/>
Mother of spouse (fill in National Identification No.)		<input type="text"/>	<input type="text"/>
5. Disabled/Incompetent person support (amount as specified in ๑.๕.04)	<input type="text"/>	<input type="text"/>	<input type="text"/>
6. Health insurance premium for parents of taxpayer and spouse	<input type="text"/>	<input type="text"/>	<input type="text"/>
7. Life insurance premium paid	<input type="text"/>	<input type="text"/>	<input type="text"/>
Health insurance premium paid	<input type="text"/>	<input type="text"/>	<input type="text"/>
Annuity insurance premium paid	<input type="text"/>	<input type="text"/>	<input type="text"/>
8. Provident fund contribution (not exceeding 10,000 baht)	<input type="text"/>	<input type="text"/>	<input type="text"/>
9. National Savings Fund contribution	<input type="text"/>	<input type="text"/>	<input type="text"/>
10. Retirement Mutual Fund unit purchase	<input type="text"/>	<input type="text"/>	<input type="text"/>
11. Interest paid on loan for purchase, hire-purchase, or construction of residence	<input type="text"/>	<input type="text"/>	<input type="text"/>
12. Social Security Fund contribution	<input type="text"/>	<input type="text"/>	<input type="text"/>
13. Purchase and installation of a Closed-Circuit Television (CCTV) expense (only for income under section 40 (5) (6) (7) and (8) of the Revenue Code in the temporary special development area)	<input type="text"/>	<input type="text"/>	<input type="text"/>
14. Antenatal care and child delivery expense	<input type="text"/>	<input type="text"/>	<input type="text"/>
15. Political parties donations	<input type="text"/>	<input type="text"/>	<input type="text"/>
16. Amount invested in shares or capital contribution to establish or increase capital of a company or juristic partnership registered as social enterprise	<input type="text"/>	<input type="text"/>	<input type="text"/>
17. Domestic purchase of goods and services under "Easy E-Receipt 2.0" (from January 16, 2025 to February 28, 2025) only eligible for those with e-Tax Invoice and e-Receipt	<input type="text"/>	<input type="text"/>	<input type="text"/>
17.1 Purchase of goods and services registered for VAT	<input type="text"/>	<input type="text"/>	<input type="text"/>
17.2 Purchase of books, newspapers and magazines	<input type="text"/>	<input type="text"/>	<input type="text"/>
17.3 Purchase of e-books and e-book subscription services	<input type="text"/>	<input type="text"/>	<input type="text"/>
17.4 Purchase of OTOP, Community Enterprise, and Social Enterprise goods or services	<input type="text"/>	<input type="text"/>	<input type="text"/>
18. Thai ESG Fund unit purchase	<input type="text"/>	<input type="text"/>	<input type="text"/>
19. Thai ESGX Fund unit purchase	<input type="text"/>	<input type="text"/>	<input type="text"/>
19.1 Value of unit purchase	<input type="text"/>	<input type="text"/>	<input type="text"/>
19.2 Value of units switched from LTF	<input type="text"/>	<input type="text"/>	<input type="text"/>
20. Construction cost for building a new residential property paid to a contractor who is a VAT registrant	<input type="text"/>	<input type="text"/>	<input type="text"/>
21. Art purchase	<input type="text"/>	<input type="text"/>	<input type="text"/>
22. Domestic travel (from October 29, 2025 to December 15, 2025)			
22.1 Primary Provinces			
e-Tax invoice	<input type="text"/>	<input type="text"/>	<input type="text"/>
Paper Tax invoice	<input type="text"/>	<input type="text"/>	<input type="text"/>
22.2 Secondary Provinces			
e-Tax invoice	<input type="text"/>	<input type="text"/>	<input type="text"/>
Paper Tax invoice	<input type="text"/>	<input type="text"/>	<input type="text"/>
23. Others	<input type="text"/>	<input type="text"/>	<input type="text"/>
24. Total (1. to 23.) to be included in No. 11 2. of ภ.จ.ด.90	<input type="text"/>	<input type="text"/>	<input type="text"/>

(Evidence attached 4. to 23. Total copy/copies)