

**Taxpayer**

Taxpayer Identification No.

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

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

Middle Name

Surname

**Spouse**

Taxpayer Identification No.

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

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

Middle Name

Surname

	Taxpayer	Spouse	Total (to be filled in ภ.จ.ถ.91)
Payer of Income	<input type="text"/>	<input type="text"/>	
	Taxpayer Identification No.	Taxpayer Identification No.	

**A Tax Computation**

1. Salaries, wages, pensions, etc.

*(Plus exempted income from B 5.)*

Taxpayer	Spouse	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"/>

2. Less exempted income (from B 6.)

3. Balance (1. - 2.)

4. Less expense

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

5. Balance (3. - 4.)

Taxpayer	Spouse	Total
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>

**B Exempted Income**

1. Provident fund contribution

*(Only the part exceeding 10,000 baht)*

2. Government Pension Fund contribution

3. Private teacher aid fund contribution

4. Income exemption

Disabled person or disabled person who is a foreigner aged under 65 years old

Taxpayer aged 65 years or older (including disabled person and disabled person who is a foreigner)

5. Severance pay under Labor Law

*(If opt to include)*

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

Taxpayer	Spouse	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"/>
<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"/>

Amount of income opted to pay tax without including with other income

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

Taxpayer	Spouse	Total
<input type="text"/>	<input type="text"/>	<input type="text"/>

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

1. Taxpayer

2. Spouse (60,000 baht)

3. Child 30,000 baht/person (.....) 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"/>	<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"/>	<input type="text"/>

Child (second child onwards born in or after 2018)

60,000 baht/person for (.....) 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"/>	<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"/>

Taxpayer	Spouse	Total (to be filled in ภ.จ.ถ.91)
<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"/>
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<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"/>

**Remark :** In the case that you receive income paid as lump-sum payment by the employer due to the termination of employment, please fill in ภ.จ.ถ.90/ภ.จ.ถ.91 attachment before calculating joint return.

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

Taxpayer

Spouse

Total (to be filled in ก.ร.ด.91)

4. Parental care

Father of taxpayer (fill in National Identification No.)

Grid for Father of taxpayer

Mother of taxpayer (fill in National Identification No.)

Grid for Mother of taxpayer

Father of spouse (fill in National Identification No.)

Grid for Father of spouse

Mother of spouse (fill in National Identification No.)

Grid for Mother of spouse

5. Disabled/Incompetent person support (amount as specified in ก.ย.04)

Grid for Disabled/Incompetent person support (Taxpayer)

Grid for Disabled/Incompetent person support (Spouse)

Grid for Disabled/Incompetent person support (Total)

6. Health insurance premium for parents of taxpayer and spouse

Grid for Health insurance premium (Taxpayer)

Grid for Health insurance premium (Spouse)

Grid for Health insurance premium (Total)

7. Life insurance premium paid

Health insurance premium paid

Annuity insurance premium paid

Grid for Life insurance premium (Taxpayer)

Grid for Life insurance premium (Spouse)

Grid for Life insurance premium (Total)

8. Provident fund contribution (not exceeding 10,000 baht)

Grid for Provident fund contribution (Taxpayer)

Grid for Provident fund contribution (Spouse)

Grid for Provident fund contribution (Total)

9. National Savings Fund contribution

Grid for National Savings Fund contribution (Taxpayer)

Grid for National Savings Fund contribution (Spouse)

Grid for National Savings Fund contribution (Total)

10. Retirement Mutual Fund unit purchase

Grid for Retirement Mutual Fund unit purchase (Taxpayer)

Grid for Retirement Mutual Fund unit purchase (Spouse)

Grid for Retirement Mutual Fund unit purchase (Total)

11. Interest paid on loan for purchase, hire-purchase, or construction of residence

Grid for Interest paid on loan (Taxpayer)

Grid for Interest paid on loan (Spouse)

Grid for Interest paid on loan (Total)

12. Social security fund contribution

Grid for Social security fund contribution (Taxpayer)

Grid for Social security fund contribution (Spouse)

Grid for Social security fund contribution (Total)

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)

Grid for CCTV expense (Taxpayer)

Grid for CCTV expense (Spouse)

Grid for CCTV expense (Total)

14. Antenatal care and child delivery expense

Grid for Antenatal care and child delivery expense (Taxpayer)

Grid for Antenatal care and child delivery expense (Spouse)

Grid for Antenatal care and child delivery expense (Total)

15. Political parties donations

Grid for Political parties donations (Taxpayer)

Grid for Political parties donations (Spouse)

Grid for Political parties donations (Total)

16. Amount invested in shares or capital contribution to establish or increase capital of a company or juristic partnership registered as social enterprise

Grid for Amount invested in shares (Taxpayer)

Grid for Amount invested in shares (Spouse)

Grid for Amount invested in shares (Total)

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

Grid for Domestic purchase of goods and services (Taxpayer)

Grid for Domestic purchase of goods and services (Spouse)

Grid for Domestic purchase of goods and services (Total)

17.1 Purchase of goods and services registered for VAT

Grid for 17.1 (Taxpayer)

Grid for 17.1 (Spouse)

Grid for 17.1 (Total)

17.2 Purchase of books, newspapers and magazines

Grid for 17.2 (Taxpayer)

Grid for 17.2 (Spouse)

Grid for 17.2 (Total)

17.3 Purchase of e-books and e-book subscription services

Grid for 17.3 (Taxpayer)

Grid for 17.3 (Spouse)

Grid for 17.3 (Total)

17.4 Purchase of OTOP, Community Enterprise, and Social Enterprise goods or services

Grid for 17.4 (Taxpayer)

Grid for 17.4 (Spouse)

Grid for 17.4 (Total)

18. Thai ESG Fund unit purchase

Grid for Thai ESG Fund unit purchase (Taxpayer)

Grid for Thai ESG Fund unit purchase (Spouse)

Grid for Thai ESG Fund unit purchase (Total)

19. Thai ESGX Fund unit purchase

19.1 Value of unit purchase

19.2 Value of units switched from LTF

Grid for 19.1 (Taxpayer)

Grid for 19.1 (Spouse)

Grid for 19.1 (Total)

Grid for 19.2 (Taxpayer)

Grid for 19.2 (Spouse)

Grid for 19.2 (Total)

20. Construction cost for building a new residential property paid to a contractor who is a VAT registrant

Grid for Construction cost (Taxpayer)

Grid for Construction cost (Spouse)

Grid for Construction cost (Total)

21. Art purchase

Grid for Art purchase (Taxpayer)

Grid for Art purchase (Spouse)

Grid for Art purchase (Total)

22. Domestic travel (from October 29, 2025 to December 15, 2025)

22.1 Primary Provinces e-Tax invoice

Paper Tax invoice

22.2 Secondary Provinces e-Tax invoice

Paper Tax invoice

Grid for 22.1 (Taxpayer)

Grid for 22.1 (Spouse)

Grid for 22.1 (Total)

Grid for 22.1 (Taxpayer)

Grid for 22.1 (Spouse)

Grid for 22.1 (Total)

Grid for 22.2 (Taxpayer)

Grid for 22.2 (Spouse)

Grid for 22.2 (Total)

Grid for 22.2 (Taxpayer)

Grid for 22.2 (Spouse)

Grid for 22.2 (Total)

23. Others

Grid for Others (Taxpayer)

Grid for Others (Spouse)

Grid for Others (Total)

24. Total (1. to 23.) to be included in A 6. of ก.ร.ด.91

Grid for Total (Taxpayer)

Grid for Total (Spouse)

Grid for Total (Total)

(Evidence attached B 1. to 5. and 4. to 23. total ..... copy/copies)