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

Attachment ☐ ภ.ง.ด.90 ☐ ภ.ง.ด.91 **Tax year 2025**

Taxpayer	**Spouse**
Taxpayer Identification No.	**Taxpayer Identification No.**
First Name	**First Name**
Middle Name	**Middle Name**
Surname	**Surname**

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 National Identification No.)

Child (second child onwards born in or after 2018) ***60,000*** baht/person for ..... person(s)

(fill in National Identification No.)

4. Parental care *(fill in National 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 ล.ย.04)*

6. Health insurance premium for parents of taxpayer and spouse *(fill in National Identification No.)*

Father of taxpayer *Mother of taxpayer*

Father of spouse *Mother of spouse*

7. Life insurance premium paid

Health insurance premium paid

Annuity insurance premium paid

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

9. National Savings Fund contribution

10. Retirement Mutual Fund unit purchase.

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

12. Social Security Fund contribution.

13. Purchase and installation of a Closed-Circuited Television (CCTV) expense (only for income under Section 40 (5) (6) (7) and (8) of the Revenue Code in the Temporary Special Development Area)

14. Antenatal care and child delivery expense

15. Political parties donation

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

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

17.1 Purchase of goods and services registered for VAT

17.2 Purchase of books, newspapers, and magazines

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

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

18. Thai ESG Fund unit purchase

19. Thai ESGX Fund unit purchase

19.1 Value of unit purchase

19.2 Value of units switched from LTF

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

21. Art purchase

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

23. Others

24. **Total** (**1.** *to* **23.**) to be included in No. 11 2. of ภ.ง.ด.90

or to be filled in A 6. of ภ.ง.ด.91