Personal Income Tax Return

Tax Year B.E. 2568 (2025)

Half Year Tax Year B.E. 2568

for a taxpayer with income under Section 40 (5) (6) (7) (8) of the Revenue Code

ภ.ง.ด.94

Taxpayer

Taxpayer Identification No.

Date of Birth :............/............/............ (DD/MM/YYYY) Taxpayer aged 65 year or older is required to attach income exemption attachment form

First Name...

(Please clearly specify title: Mr., Mrs., Miss, Others, Estate, Ordinary Partnership, Group of persons, or Community Enterprise)

Middle Name...

Surname...

Trade Name:...

*Please be advised that for non-VAT registrants with multiple places of business and an office address differing from the below, detailed information should be filled in the 'Office Address Information Attachment'.

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

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

Road..................................Sub-District..................................

District..................................Province..................................

Postal Code

Website:...

(Please specify your business website address)

☐ Regular Filing ☐ Additional Filing

Taxpayer Status

- ☐ (1) Individual
  - ☐ Single ☐ Married ☐ Divorced/ Widowed
- ☐ (2) Deceased during tax year
- ☐ (3) Undivided estate
- ☐ (4) Non-registered ordinary partnership
- ☐ (5) Group of persons
- ☐ (6) Community Enterprise under Community Enterprise Promotion Act B.E. 2548

C Tax Computation

1. Income after deduction of expenses (Total of the last item from A or Additional Form (if any))
2. Less allowances, etc. (from the last item of B)
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 *(In case of being a taxpayer whose income is 120,000 baht or above, multiply the total amount of income under* A *1. to* A *7 by* ***0.005****)*
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. Plus tax payable (*under* A 8. (if any))
14. Less withholding tax
15. Balance tax payable (12. + 13. – 14.)
16. Less tax paid from previous filing of ภ.ง.ด. 94 (In the case of additional filing).
17. Tax payable (15. – 16.)
18. Surcharge (if any)
19. Total tax payable (17. + 18.)

Attention

The Revenue Department provides electronic services related to ภ.ง.ด. 94 on the website www.rd.go.th as follows: 1. ภ.ง.ด. 94 submission and tax payment through the E-Filing system 2. ภ.ง.ด. 94 Print from the E-Filing system

Spouse

Taxpayer Identification No.

Date of Birth :............/............/............ (DD/MM/YYYY) Taxpayer aged 65 year or older is required to attach income exemption attachment form

First Name...

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

Middle Name...

Surname...

Spouse filing status

- ☐ (1) Has income under Section 40 (5) - (8)
  - ☐ Jointly files ภ.ง.ด.94 with the taxpayer *
  - ☐ Seperately files ภ.ง.ด.94
- ☐ (2) Has income under Section 40 (1) - (4)
- ☐ (3) Has no income

* In case of joint filing, fill in ภ.ง.ด.94 Attachment-joint filling

In case spouse has no income and is a foreigner, please specify

Passport No...

Nationality..................... Country.....................

For Officer's Use Only

Tax Payable

Taxpayer ☐☐☐☐☐☐☐☐☐☐ baht

Statement of Certification

I hereby certify that all items declared are true and have attached Income Exemption Entitlement form with supporting documents and Income Declaration in Temporary Special Development Area forms (if any). Total .... copy/copies

Signature..Taxpayer

Signature..Representative

(..)

as..(relationship to taxpayer)

Address (of representative)..

....

Date.. (DD/MM/YYYY)

For further information, please contact RD Intelligence Center Tel. 1161

A Assessable Income Under Section 40 (5)-(8)

1. Taxpayer Identification No. of Payer of Income
Income (*Specify*)
is income of taxpayer . percent of spouse . percent
Less expense .... percent Actual
Balance (*only if income is more than expense*) 1

2. Taxpayer Identification No. of Payer of Income
Income (*Specify*)
is income of taxpayer . percent of spouse . percent
Less expense .... percent Actual
Balance (*only if income is more than expense*) 2

3. Taxpayer Identification No. of Payer of Income
Income (*Specify*)
is income of taxpayer . percent of spouse . percent
Less expense .... percent Actual
Balance (*only if income is more than expense*) 3

4. Taxpayer Identification No. of Payer of Income
Income (*Specify*)
is income of taxpayer . percent of spouse . percent
Less expense .... percent Actual
Balance (*only if income is more than expense*) 4

5. Taxpayer Identification No. of Payer of Income
Income (*Specify*)
is income of taxpayer . percent of spouse . percent
Less expense .... percent Actual
Balance (*only if income is more than expense*) 5

6. Taxpayer Identification No. of Payer of Income
Income (*Specify*)
is income of taxpayer . percent of spouse . percent
Less expense .... percent Actual
Balance (*only if income is more than expense*) 6

7. Income from gift (where opt to include the amount which was not exempted under Section 42(26) (27) and (28) with other income)
Income (*Specify*)
Income (*Specify*)
Income (*Specify*)

Total 1 to 7 to be filled in C 1. 7

8. 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) and (28))

	Income amount	**Tax amount**
Income (*Specify*)...........		
Income (*Specify*)...........		
Income (*Specify*)...........		
8		

Total income under Section 40 (5) - (8) before deduction of exempted income and expenses of **taxpayer**

Total income under Section 40 (5) - (8) before deduction of exempted income and expenses of **spouse**

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 units ,or Thai ESG Fund, or Annuity Insurance Premium Paid)

Necessary and resonable actual expense incurred for income under Section 40 (5) (6) (7) or (8) : In case of separate filing, taxpayer and spouse must divide their expense based on the same ratio used to divide their respective income

B Allowance and Exemption after Deduction of Expense(s)

1. Taxpayer (**30,000** *baht or* **60,000** *baht, as the case may be)*
2. Spouse (**30,000** *baht if filing jointly or has no income or has income under Section 40 (1) - (4) only)*
3. Child **15,000** *baht/person for* .... *person(s).*
(Fill in National Identification No.)
Child *(second child onwards born in or after 2018)* **30,000** *baht/person for* .... *person(s)*
4. Parental care *(Fill in National Identification No.)*
(Father of taxpayer)
(Mother of taxpayer)
(Father of spouse who is filing jointly or has no income)
(Mother of spouse who is filing jointly or has no income)
5. Disabled/Incompetent person support
6. Health insurance premium for parents *(Fill in National Identification No.)*
(Father of taxpayer)
(Mother of taxpayer)
(Father of spouse who is filing jointly or has no income)
(Mother of spouse who is filing jointly or has no income)
7. Life insurance premium paid
Health insurance premium paid
Annuity insurance premium paid
8. Retirement Mutual Fund unit purchase
9. National Savings Fund contribution
10. Interest paid on loan for purchase, hire-purchase, or construction of residence
11. Social Security Fund Contribution
12. Political Parties Donation
13. Purchase and installation of a Closed-Circuited Television (CCTV) *(only for income under 40 (5)(6)(7) and (8) in the Temporary Special Development Area)*
14. Antenatal care and child delivery expense
15. Amount invested in shares or capital contribution to establish or increase capital of a company or a juristic partnership registered as Social Enterprise
16. Domestic purchase of goods and services under Easy E-Receipt 2.0 (from January 16 to February 28, 2025) only eligible for those with e-Tax Invoice and e-Receipt
16.1 Goods and services which are subject to VAT
16.2 Books, newspapers, and magazines
16.3 e-books and e-book subscription services
16.4 OTOP, Community Enterprise and Social Enterprise goods or services
17. Thai ESG Fund unit purchase
18. Thai ESGX Fund unit purchase
19. Construction cost for building a new residential property paid to a contractor who is a VAT registrant
20. Total (**1. to 19.**) to be filled in C **2.**