

Tax Year B.E. **2563** (2020)

## Personal Income Tax Return

for taxpayer with income not only from employment

ภ.ง.ค.90

For further information, please contact

RD Intelligence Center Tel. 1161

Taxpayer:	ayer Identification No.	Spouse :	axpayer Identification No.	
Date of Birth :	syer aged 65 years or older is required to attach income exemption attachment form	Date of Birth :/Taxpayer	aged 65 years or older is required to attach income exemption attachment fo	
Middle Name	e, Ordinary Partnership, Group of persons, or Community Enterprise)	First Name (Please clearly specify title: Mr., Mrs., Miss, or Others) Middle Name Surname		
Surname Trade Name: Address:Building House No. Moo Lane/S Road District Postal Code Website: (Please specify your business website a	Sub-District Province	Marital status  Marriage existed throughout tax year  Married during tax year  Divorced during tax year  Deceased during tax year	Filing Status  (1) Has income under Section 40(1)-(8 Joint filing* Separate filing Separate filing only Section 40(1) (2) Has income under Section 40(2)-(8 Joint filing* Separate filing	
Regular Filing	Additional Filing	* In case of joint filing, fill in ภ.ง.ด.90 Attachment-joint filing	(3) Has income under Section 40(1) only and files separately (4) Has no income	
Тахра	yer Status	•	and is a foreigner, please specify	
(1) Individual Single Married Divorced/ Widowed	(4) Non-registered ordinary partnership	Passport No. Nationality	Country	
(2) Deceased during tax year (3) Undivided estate	(5) Group of persons  (6) Community Enterprise under Community Enterprise Promotion Act B.E. 2548	For Offi	cer's Use Only	
Tax Payable	- baht	Tax Overpaid	- baht	
Contribution of	tax payable to political party:	Political Pa	arty No. :	
Taxpayer No No No	Yes, contribute Yes, contribute	baht to baht to		
(The contributor must be an individ	dual with Thai citizenship)			
Statement of	of Certification	Request for	or Tax Refund	
	items declared are true and have s and attachment forms (if any).	I hereby request above in the amount of Signature		
Signature	Taxpayer		(DD/MM/YYYY)	
■ Signature	Representative		,,	
(	·			
	(relationship to taxpayer)	prompt-pay system. Fo	nent will refund the tax via	
- Date	(DD/MM/YYYY)		nber to subscribe to the system ng such service in Thailand.	
The Revenue Department p	provides electronic services website www.rd.go.th as follows:			

1. ภ.ง.ด.90 submission, tax payment or refund

request through the E-Filing system
2. Personal income tax calculation program

No. 7 Accessable Income Under Section 40 (9)	Necessary and reasonable actual expen-	se incurred for income under
No. 7 Assessable Income Under Section 40 (8)	Section 40 (3) (5) (6) (7) or (8) : In case of	f separate filing, taxpayer and
Payer of Income Taxpayer Identification No.	spouse must divide their expense base	d on the same ratio used to
1. Income from business, commerce, agriculture, industry, transport, or	divide their respective income (If space	is insufficient, please provide
others including sales of immovable property acquired in a commercial	separate sheet using this format)	
or profitable manner	For income under Section 40 (3)	
(1) (Specify)	Cost of service provision	<del>_</del>
is income of taxpayer percent; of spouse percent	2. Salaries / wages	
Less expense Actual	3. Other expense(s)	
	Total	H
	For income under Section 40 (5)	
(2) (Specify)	Cost of service provision	
is income of taxpayer percent ; of spouse percent	2. Salaries / wages	
Less expensepercentActual	3. Other expense(s)	
Balance 2	Total	<u> </u>
(3) (Specify)	For income under Section 40 (6)	
is income of taxpayer percent ; of spouse percent	1. Cost of service provision	
Less expensepercent Actual	2. Salaries / wages	
Balance 3 -	3. Other expense(s)	
(4) (Specify)	Total	<u> </u>
is income of taxpayer percent ; of spouse percent	For income under Section 40 (7)	
Less expensepercent Actual	Cost of service provision	
Balance 4	2. Salaries / wages	
2. Share of profits from mutual fund under the Announcement of the National	3. Other expense(s)	
Executive Council (where taxpayer does not allow payer of income to	Total	H
withhold 10 percent tax or want to request	For income under Section 40 (8)	
for refund or tax credit) 5	A. Cost of goods sold / services	
3. Income from sales of immovable properties (only where opt to include	Stock at the beginning of the year	<del>-</del>
	Plus purchase of goods during the ye	ar
with other income)	Total	
(1) Inheritance or gift	3. Less stock on the last day of the year	ar
Less expense 50 percent	Balance	
Balance 6	B. Expense(s)	
(2) Acquired in a non-commercial and	1. Salaries / wages	
non-profitable manner	2.	
Less expensepercent Actual	3.	
Number of years of holding year(s)	Total	
Balance 7 >	Total (A. + E	3.)
4. Income from Gift (where opt to include the amount which was not exempted under S	Continue 49 (98) (97) (99) with other incomes	
·	, , , , , , , , , , , , , , , , , , , ,	
(1) Income from a transfer of ownership/possessory right in immovable property under		
(2) Income from a moral sponsorship/from gift from an ascendant under Section 42 (	` ,	
(3) Income from a moral sponsorship /from gift received in a ceremony or on occasion	ons in accordance	
with custom and tradition under Section 42 (28)	T-1-1 0 N	 
T. 1. 4. 9. 1 . 1 . 1 . 1	Total 8	<u> </u>
Total 1 to 8 to be included in No. 11 1.		

NI-				·		x separate from other incor
No.	1 Income from sales of immovable properties	2 Necessary and reasonable expense	No. of years of holding	3 Tax payable	4 Withholding tax	3 - 4 Payable/Overpa
(,	Attached Evidence copy/o	copies) Total Tax ı	payable	Tax Overpaid to be	filled in No. 11 17.	<u> </u>
lo. 9	Income from Gift (where o	opt to pay taxes at a rate	of 5 perce	ent on the amount which	was not exempted under	Section 42 (26) (27) (28)
					Income amount	Tax amount
I. Incom	e from a transfer of ownershi	n/possessory right in immova	able property	v under Section 42 (26)		
	ne from a moral sponsorsl					-
3. Incor	ne from a moral sponsorsl	hip/from gift received in a	ceremony	or on occasions		
in ac	cordance with custom and	I tradition under Section 4	<b>12</b> ( <b>28</b> ) .			
			Т	otal ▶ _		
lo. 10	Amount of income opte	ed to pay tax without in	cluding w	ith other income		
	To be used as a base i or Super Savings Fund				unit	<u> </u>
lo. 11	Tax Computation					
Incom	e after deduction of expen	ses (Total of the last item	ns from	No. 1 to No. 7 )		
	allowances, etc. (from the	•		,	n of Expenses(s)	
	ment or ภ.ง.ด.90 Attachme	• * *			, , ,	
	eduction of Expenses(s)))			. ,		
Polone						
Dalani	ce (1 2.)					
	ce (1 2.)  Ionation supporting educat				ceeding 10 percent of 3.)	
Less	,				ceeding 10 percent of 3.)	-
Less o	lonation supporting educat	ion / sports / others (twice			ceeding 10 percent of 3.)	
Less of Baland Less of Net in	lonation supporting educative (3 4.)  other donation (not exceed come (5 6.)	ion / sports / others (twice	the actual		ceeding 10 percent of 3.)	
Less of Balance Less of Net inc.	lonation supporting educative (3 4.)  other donation (not exceed come (5 6.)	ion / sports / others (twice	the actual	I amount paid but not ex		
Less of Balance Less of Net inc. Tax co	lonation supporting educative (3 4.)  other donation (not exceed come (5 6.)  omputed on income from 7  omputed from assessable	ion / sports / others (twice	the actual	I amount paid but not ex	ssable income before	
Baland Less of Net index Tax condeduction	donation supporting educative (3 4.)  other donation (not exceed come (5 6.)  omputed on income from 7 omputed from assessable tion of expenses under	ion / sports / others (twice	e the actual	I amount paid but not ex	ssable income before	
Less of Balance Less of Net in Tax condeduce Tax page 1. Tax page	donation supporting educative (3 4.)  other donation (not exceed come (5 6.)  omputed on income from 7 omputed from assessable tion of expenses under ayable (higher amount between times)	ion / sports / others (twice	e the actual	I amount paid but not ex	ssable income before  X0.005=	
Less of Balance Less of Net in Tax condeduce Tax page 5,000	donation supporting educative (3 4.)  other donation (not exceed come (5 6.)  omputed on income from 7  omputed from assessable tion of expenses under ayable (higher amount betabaht, then tax payable is	ion / sports / others (twice in the sports / others / oth	e the actual   or above: 0  4. (excluding ax compute	I amount paid but not ex	ssable income before	
Less of Baland Less of Net in Tax condeductor. Tax pa 5,000	donation supporting educative (3 4.)  other donation (not exceed come (5 6.)  omputed on income from 7 omputed from assessable tion of expenses under ayable (higher amount beta baht, then tax payable is ayable from the form "Inco	ion / sports / others (twice in the control of the control of 10 percent of 5.)	e the actual  or above: 0  t. (excluding oux compute  orary Devel	I amount paid but not ex	ssable income before	
Less of Baland Less of Net in Tax condeduct. Tax pa 5,000 . Tax pa . Total t	lonation supporting educative (3 4.)  other donation (not exceed come (5 6.)  omputed on income from 7  omputed from assessable tion of expenses under layable (higher amount between the baht, then tax payable is ayable from the form "Inco ax payable".	ion / sports / others (twice	e the actual  or above: 0  t. (excluding oux compute  orary Devel	I amount paid but not ex	ssable income before )=X0.005=	
Less of Baland Less of Net in Tax condeduce Tax parts 5,000 Tax parts 1. Total to 1.	donation supporting educative (3 4.)  other donation (not exceed come (5 6.)  omputed on income from 7 omputed from assessable tion of expenses under ayable (higher amount beta baht, then tax payable is ayable from the form "Inco	ion / sports / others (twice	the actual  the actual  the actual  the actual  the actual  to act	I amount paid but not ex	ssable income before	
Less of Baland Less of Net in Tax co deduce Tax pa 5,000 Tax pa Total for Less E	donation supporting educative (3 4.)  other donation (not exceed come (5 6.)  omputed on income from 7 omputed from assessable tion of expenses under dayable (higher amount bett baht, then tax payable is ayable from the form "Inco ax payable  exemption for first time hoteless."	ion / sports / others (twice in the control of the control of 5.) income of 120,000 baht of the control of the	or above: 0  t. (excluding ex compute	I amount paid but not ex	ssable income before )=X0.005=	
Less of Baland Less of Net in Tax co deduce Tax pa 5,000 Tax pa Total for Less E	donation supporting educative (3 4.)  other donation (not exceed come (5 6.)  omputed on income from 7  omputed from assessable tion of expenses under ayable (higher amount between the baht, then tax payable is ayable from the form "Inco ax payable  exemption for first time how ayable (only if 12. is more	ion / sports / others (twice in the control of the control of 5.) income of 120,000 baht of the control of the	e the actual  or above: 0  f. (excluding  f. (excluding  f. compute  for any Devel  f. (Prop	I amount paid but not ex	ssable income before )=X0.005=	
Less of Baland Less of Net in Tax condeduce Tax parts 5,000 Tax parts Total to Less E	lonation supporting educative (3 4.)  wither donation (not exceed come (5 6.)  computed on income from 7 computed from assessable tion of expenses under layable (higher amount between the form the form "Income ax payable from the form "Income ax payable form the form time how the form the form the form "Income ax payable form the f	ion / sports / others (twice in the control of 5.) ing 10 percent of 5.) income of 120,000 baht of the control	or above: 0  4. (excluding ex compute	I amount paid but not ex	ssable income before )=X0.005=	
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Less of Balance Less of Net in: Tax co deduce Tax pa 5,000 Tax pa Less E Tax Pa Less E	lonation supporting educative (3 4.)  wither donation (not exceed come (5 6.)  computed on income from 7 computed from assessable tion of expenses under layable (higher amount between the baht, then tax payable is ayable from the form "Income ax payable is exemption for first time how withholding tax and tax paid according to Payable Ove	ion / sports / others (twice in the image) in percent of 5.) in the image of 120,000 baht of of 1	e the actual  or above: 0  d. (excluding  excompute  forary Devel  (Proportion  No. 8 (if	I amount paid but not ex	ssable income before )=X0.005=	
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Less of Balance Less of Net in: Tax co deduce Tax pa 5,000 Tax pa Total to Less E Tax Pa Less Tax: Total to Plus a Less to Plus a Less to	donation supporting educative (3 4.)  other donation (not exceed come (5 6.)  omputed on income from 7 omputed from assessable tion of expenses under dayable (higher amount between the baht, then tax payable is ayable from the form "Income ax payable in the form the	ion / sports / others (twice in ing 10 percent of 5.)	the actual	I amount paid but not ex	ssable income before )=X0.005=	
Less of Balance Less of Net in: Tax co deduce Tax pa 5,000 Tax pa Total to Less E Tax Pa Less Tax: Total to Plus a Less to Plus a Less to	donation supporting educative (3 4.)  other donation (not exceed come (5 6.)  omputed on income from 7 omputed from assessable tion of expenses under dayable (higher amount betwhat, then tax payable is ayable from the form "Inco ax payable  Exemption for first time how withholding tax and tax paid according to Payable Over ax Payable Over ax Payable from dditional tax payable (from dditional tax payable (from dditional tax payable (from dax overpaid (from C 7. c	ion / sports / others (twice in the image) i	the actual	I amount paid but not ex	ssable income before )=X0.005=	
Less of Baland Less of Net in Tax condeduce Tax parts 5,000 Tax parts 1. Less Earls Tax : Total to Plus and Less to Less to Less to Less to Tax :	donation supporting educative (3 4.)  wither donation (not exceed come (5 6.)  computed on income from 7 computed from assessable tion of expenses under dayable (higher amount between the baht, then tax payable is ayable from the form "Income ax payable is ayable from the form string time how tax payable (only if 12. is more withholding tax and tax paid according to Payable Over Payable	ion / sports / others (twice in ing 10 percent of 5.) income of 120,000 baht of No. 1 to No. 7 1. to 2 ween 8. and 9., unless tathe amount under 8.) me Declaration in Temporal me buyer than 13.) ax credit. in J. Ø. 93 and J. J. Ø. 94 bright of Carried over from Overpaid (Attached evidence in No. 9 (if any)) in C 6. on Attachment Form (if are its filing of J. J. Ø. 90 id	the actual	I amount paid but not ex	ssable income before )=X0.005=	

	Allowance(s) and Exemption(s) after D	_			ent
_	Attachment	_	ıx year.		IJ-n42
	Taxpayer Identification No.	Spouse		Taxpa	ayer Identification No.
1	First Name			1 1 1 1 1	
	Middle Name Surname				
٢	Surfame				
1.	Taxpayer (60,000 baht or 120,000 baht, as the case may be).				
2.	Spouse ( <b>60,000</b> baht if filing jointly or has no income)				. [
	Child <b>30,000</b> baht/person for person(s)				
	(fill in Personal Identification No.)				
			()		
	Child (second child onwards born in or after 2018) <b>60,000</b> baht/persor	n for () person	n(s) .		. <u>                                     </u>
	(fill in Personal Identification No.)				
4	. Parental care				
	(fill in Personal Identification No.)				
	(In the resolution reaction re				. [
	(Father of taxpayer)				
	(Mother of taxpayer)				. <u>                                    </u>
	(Mother of taxpayer)				. [H_
	(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 a	. <i>ย.04)</i>			
6.	Health insurance premium for parents of taxpayer and spouse.				. LiiliiliiHi
	(fill in Personal Identification No.)				
	(Father of taxpayer) (Mother of t	taxpayer)			
	(Father of spouse) (Mother of s	spouse)			
7.	Life insurance premium paid				H
••	Health insurance premium paid				
	Pension insurance premium paid				<u> </u>
8.	Provident fund contribution (not exceeding 10,000 baht)				. [H
	National Savings Fund contribution				
10.	Retirement Mutual Fund unit purchase				
11.	. Super Savings Fund (SSF) unit purchase				
	Super Savings Fund (Extra) (SSFX) unit purchase				
	. Interest paid on loan for purchase, hire-purchase, or construction				
14.	First time home buyer expense	<del> </del>			. Liiliilii Hi
	Social Security Fund contribution.				. <u>                                    </u>
16.	Purchase and installation of a Closed-Circuited Television (CCTV) $\epsilon$	•			
17	(only for income under 40 (5) (6) (7) and (8) in the special developed. Debit card processing Fees (only for income under 40 (5) (6) (7) and (8) in the special developed.				
	. Debit card processing rees (only for income under 40 (5) (6) (7) (8). Antenatal Care and Delivery Expense				
	Political parties donations				
	Domestic purchase of goods or service expense ("Shop-Dee-Mee-Kuer			to 31 Dec	2020)
	<b>20.1</b> goods and services which are subject to VAT .			.5 51 500	
	<b>20.2</b> books, e-books				
	<b>20.3</b> OTOP goods	<b></b> _			
21.	. Total (1. to 20.) to be included in No. 11 2. of ภ.ง.ด.90				<b>&gt;</b>
	or to be filled in A 6. of ภ.ง.ด.91				