



Tax Year B.E. 2563  
(2020)

# Personal Income Tax Return

for taxpayer with only income from employment  
under Section 40 (1) of the Revenue Code Only

ภ.ง.ด. 91

☐ Taxpayer

Taxpayer Identification No.

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

First Name

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

Middle Name

Surname

Address: Building Room No. Floor No. Village Name

House No. Moo Lane/Soi Junction

Road Sub-District

District Province

Postal Code

☐ Regular Filing

☐ Additional Filing

Status

☐ Single

☐ Married

☐ Divorced/  
Widowed

☐ Deceased during this  
tax year

☐ Spouse

Taxpayer Identification No.

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

First Name

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

Middle Name

Surname

Marital status

☐ Marriage existed throughout

tax year

☐ Married during tax year

☐ Divorced during tax year

☐ Deceased during tax year

Filing Status

☐ (1) Has income and files joint tax return\*

(2) Has income and files separate

tax return

☐ (3) Has no income

\*In case of joint filing, fill in ภ.ง.ด.91  
Attachment-joint filing.

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

Passport No.

Nationality Country

For Officer's Use Only

Tax Payable

baht

Tax Overpaid

baht

Contribution of tax payable to political party :

Political Party No. :

Taxpayer

☐ No

☐ Yes, contribute

baht

to

Spouse

☐ No

☐ Yes, contribute

baht

to

(The contributor must be an individual with Thai citizenship)

Statement of Certification

I hereby certify that all items declared are true and have attached  
supporting documents and attachment forms (if any). Total ..... copy/copies

Signature Taxpayer

Signature Representative

( )

as (relationship to taxpayer)

Address (of representative)

Date (DD/MM/YYYY)

Request for Tax Refund

I hereby request a refund of the tax overpaid  
above in the amount of ..... baht

Signature Taxpayer

Date (DD/MM/YYYY)

The Revenue Department will refund the tax via  
**prompt-pay system**. For your convenience, you can  
use your National ID number to subscribe to the system  
with any banks providing such service in Thailand.

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

The Revenue Department provides electronic services  
related to ภ.ง.ด.91 on the website [www.rd.go.th](http://www.rd.go.th) as follows:

1. ภ.ง.ด.91 submission, tax payment or refund  
request through the E-Filing system
2. Personal income tax calculation program

A

Tax Computation

1. Salaries, wages, pensions etc.  
(Plus exempted income from **B** 5.)

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.)

6. Less allowances (from the last item of Allowance(s) and Exemption(s) after Deduction of Expenses(s) Attachment or 1.1.1.91 Attachment in case of joint filing (from the last item of Allowance(s) and Exemption(s) after Deduction of Expenses(s)))

7. Balance (5. - 6.)

8. Less donation supporting education/sports/others  
(twice the actual amount paid but not exceeding 10 percent of 7.)

9. Balance (7. - 8.)

10. Less other donation (not exceeding 10 percent of 9.)

11. Net Income (9. - 10.)

12. Tax computed from Net Income under 11.

13. Less Exemption for first time home buyer  
Property Value

14. Tax Payable (only if 12. is more than 13.)

15. Less Withholding Tax

16. Total Tax : ☐ Payable ☐ Overpaid  
(Attached evidence for 8., 10., 13., and 15.. total.....copy/copies)

17. Add additional tax payable  
(from **C** 6. on Attachment Form (if any))

18. Less tax overpaid  
(from **C** 7. on Attachment Form (if any))

19. Less tax calculated from previous filing of 1.1.1.91  
(In the case of additional filing)

20. Tax : ☐ Payable ☐ Overpaid

21. Add surcharge (if any)

22. Total Tax : ☐ Payable ☐ Overpaid

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 taxpayer aged under 65 years old  
☐ Taxpayer aged 65 years or older (including disabled taxpayer)

5. Severance pay under Labor Law  
(If opt to include)

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

Amount of income opted to pay tax without including with other income  
(To be used as a base in calculating the purchase of Retirement Mutual Fund unit or Super Saving Fund unit or Pension Insurance Premium)

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

Attachment ☐ ๓.๓.๓.๙๐ Tax year..... ☐ ๓.๓.๓.๙๑ Tax year.....

<div style="display: flex; justify-content: space-between; align-items: center;"> <div style="text-align: center;"> <b>Taxpayer</b> </div> <div style="text-align: center;"> <b>Taxpayer Identification No.</b>  <div style="display: flex; justify-content: space-around; width: 100px;"> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> </div> </div> </div> <div style="margin-top: 5px;"> <b>First Name</b> .....  <b>Middle Name</b> .....  <b>Surname</b> .....         </div>	<div style="display: flex; justify-content: space-between; align-items: center;"> <div style="text-align: center;"> <b>Spouse</b> </div> <div style="text-align: center;"> <b>Taxpayer Identification No.</b>  <div style="display: flex; justify-content: space-around; width: 100px;"> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> </div> </div> </div>
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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) . . . . .   

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

- 4. Parental care  
 (fill in Personal 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 ๓.๘.04) . . . . .
- 6. Health insurance premium for parents of taxpayer and spouse.  
 (fill in Personal Identification No.)  

(Father of taxpayer) . . . . . (Mother of taxpayer)  
 (Father of spouse) . . . . . (Mother of spouse)
- 7. Life insurance premium paid . . . . .   
 Health insurance premium paid . . . . .   
 Pension insurance premium paid . . . . .
- 8. Provident fund contribution (not exceeding 10,000 baht) . . . . .
- 9. National Savings Fund contribution . . . . .
- 10. Retirement Mutual Fund unit purchase . . . . .
- 11. Super Savings Fund (SSF) unit purchase . . . . .
- 12. Super Savings Fund (Extra) (SSFX) unit purchase . . . . .
- 13. Interest paid on loan for purchase, hire-purchase, or construction of residence . . . . .
- 14. First time home buyer expense . . . . .   
**Property Value** . . . . .
- 15. Social Security Fund contribution . . . . .
- 16. Purchase and installation of a Closed-Circuited Television (CCTV) expense  
 (only for income under 40 (5) (6) (7) and (8) in the special development zone). . . . .
- 17. Debit card processing Fees (only for income under 40 (5) (6) (7) and (8)) . . . . .
- 18. Antenatal Care and Delivery Expense . . . . .
- 19. Political parties donations . . . . .
- 20. Domestic purchase of goods or service expense ("Shop-Dee-Mee-Kuen" Project from 23 Oct 2020 to 31 Dec 2020)  
 20.1 goods and services which are subject to VAT . . . . .   
 20.2 books, e-books . . . . .   
 20.3 OTOP goods . . . . .
- 21. Total (1. to 20.) to be included in No. 11 2. of ๓.๓.๓.๙๐ . . . . .   
 or to be filled in A 6. of ๓.๓.๓.๙๑