



Tax Year B.E. 2559  
(2016)

Personal Income Tax Return  
for taxpayer with income not only from employment

ภ.จ.ด.90

**Taxpayer:** [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ]  
Taxpayer Identification No.

**Spouse :** [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ]  
Taxpayer Identification No.

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

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

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

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

Surname

Marital status

Filing Status

Trade Name:

Marriage existed throughout tax year

(1) Has income under Section 40(1)-(8)  
 Joint filing\*

Address: Building Room No. Floor No. Village

Married during tax year

Separate filing

House No. Moo Lane/Soi Junction

Divorced during tax year

Separate filing only Section 40(1)

Road Sub-District

Deceased during tax year

(2) Has income under Section 40(2)-(8)  
 Joint filing\*

District Province

Separate filing

Postal Code [ ] [ ] [ ] [ ] [ ] [ ]

(3) Has income under Section 40(1) only and files separately

Website: (Please specify your business website address)

Separate filing

(3) Has income under Section 40(1) only and files separately

Regular Filing

Additional Filing

\* In case of joint filing,  
fill in ภ.จ.ด.90  
Attachment-joint filing

(4) Has no income

Taxpayer Status

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

(1) Individual

(4) Non-registered ordinary partnership

Passport No. ....

Single  Married  Divorced/  
Widowed

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

(2) Deceased during tax year

(5) Group of persons

(3) Undivided estate

(6) Community Enterprise under  
Community Enterprise Promotion  
Act B.E. 2548

For Officer's Use Only

Tax Payable [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] baht

Tax Overpaid [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] baht

Donation of tax payable to political party :

Political Party No. :

Taxpayer  No  Yes, donate 100 baht to

Spouse  No  Yes, donate 100 baht to

(The donor must be an individual with Thai citizenship)

Statement of Certification

Request for Tax Refund

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

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

Total ..... copy/copies

Signature ..... Taxpayer

Signature ..... Taxpayer

Signature ..... Representative

Date ..... (DD/MM/YYYY)

( ..... )

as ..... (relationship to taxpayer)

Address (of representative) .....

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.

The Revenue Department provides electronic services related to ภ.จ.ด.90 on the website www.rd.go.th as follows:

1. ภ.จ.ด.90 submission, tax payment or refund request through the E-Filing system
2. Personal income tax calculation program

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

**No. 1 Assessable Income Under Section 40 (1) (2)**

Payer of Income        
Taxpayer Identification No.

1. Section 40 (1) : Salary, wage, pension, etc.  
(including exempted income from 2.(4))
2. Less (1) Provident fund contribution  
(only the part exceeding 10,000 baht)
- (2) Government Pension Fund contribution
- (3) Private teacher aid fund contribution
- (4) Severance pay under Labor Law  
(if opt to include)
- Total (1) to (4) (Attachment from (1) to (4)  
..... copy/copies)
3. Section 40 (2): Meeting allowances,  
commissions, etc.
4. Balance (1. - 2. + 3.)
5. Less expense (40 percent but not exceeding 60,000 baht)
6. Balance (4. - 5.) to be included in **No. 11** 1.

**No. 2 Assessable Income Under Section 40 (3)**

Payer of Income        
Taxpayer Identification No.

1. Goodwill, other royalties, annuities from wills,  
other juristic act, or court order, etc.
  - (1) (Specify)..... **1**
  - (2) (Specify)..... **2**
  - (3) (Specify)..... **3**
  - (4) (Specify)..... **4**
2. Royalties  
Less expense (40 percent but not exceeding 60,000 baht)
- Balance **5**
- Total **1** to **5** to be included in **No. 11** 1.

**No. 3 Assessable Income Under Section 40 (4)**

Payer of Income        
Taxpayer Identification No.

1. Interest, bill or debt instrument discount, which the taxpayer is the first holder  
(if opt not to pay tax at the rate  
of 15 percent)
2. Share of profits from mutual fund  
(if opt not to pay tax at the rate  
of 10 percent)
3. Dividends from foreign companies
4. Dividends from company or juristic partnership  
incorporated under Thai law  
(if opt not to pay tax at the rate  
of 10 percent)
5. Dividend tax credit from item 4.\*
6. Others (Specify).....
- Total (1. to 6.) to be included in **No. 11** 1.

\* For more details, please see instruction on page 11

**No. 4 Assessable Income Under Section 40 (5)**

Payer of Income        
Taxpayer Identification No.

1. Rental of properties
  - (1) House, building, other structure, or floating house   
Less expense  30 percent  Actual   
Balance **1**
  - (2) Other (Specify).....   
Less expense  ..... percent  Actual   
Balance **2**
  - (3) Other (Specify).....   
Less expense  ..... percent  Actual   
Balance **3**
2. Breach of hire-purchase, or installment  
sales contract.   
Less expense 20 percent   
Balance **4**   
Total **1** to **4** to be included in **No. 11** 1.

**No. 5 Assessable Income Under Section 40 (6)**

Payer of Income        
Taxpayer Identification No.

- Income from liberal professions; legal, arts of healing, engineering,  
architecture, accounting, and fine arts
1. Arts of healing   
Less expense  60 percent  Actual   
Balance **1**
  2. Other (Specify).....   
Less expense  30 percent  Actual   
Balance **2**
  3. Other (Specify).....   
Less expense  30 percent  Actual   
Balance **3**   
Total **1** to **3** to be included in **No. 11** 1.

**No. 6 Assessable Income Under Section 40 (7)**

Payer of Income        
Taxpayer Identification No.

- Income from contracts of work where the contractor has to  
provide essential material other than equipment
- (Specify).....
- Less expense  70 percent  Actual
- Balance to be included in **No. 11** 1.



**No. 8** Income from sales of immovable properties acquired in a non-commercial and non-profitable manner and opt to pay tax separate from other income

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/Overpaid

(Attached Evidence ..... copy/copies) Total  Tax payable  Tax Overpaid to be filled in **No. 11** 17. ▶

**No. 9** 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) (28))

	Income amount	Tax amount
1. Income from a transfer of ownership/possessory right in immovable property under Section 42 (26) .		
2. Income from a moral sponsorship/from gift from an ascendant under Section 42 (27). .		
3. Income from a moral sponsorship /from gift received in a ceremony or on occasions in accordance with custom and tradition under Section 42 (28) . . . . .		
Total. . . . . ▶		

**No. 10** 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 Long-Term Equity Fund unit)

**No. 11** Tax Computation

1. Income after deduction of expenses (Total of the last items from <b>No. 1</b> to <b>No. 7</b> ) . . . . .	<input type="text"/>
2. Less allowances, etc. (from Allowance(s) and Exemption(s) after Deduction of Expense(s) Attachment 20. or ภ.ง.ด.90 Attachment in case of joint filing (from Allowance(s) and Exemption(s) after Deduction of Expense(s) 20.).	<input type="text"/>
3. Balance (1. - 2.) . . . . .	<input type="text"/>
4. Less donation supporting education / sports / others (twice the actual amount paid but not exceeding 10 percent of 3.)	<input type="text"/>
5. Balance (3. - 4.) . . . . .	<input type="text"/>
6. Less other donation (not exceeding 10 percent of 5.) . . . . .	<input type="text"/>
7. Net income (5. - 6.) . . . . .	<input type="text"/>
8. Tax computed on income from 7. . . . .	<input type="text"/>
9. Tax computed from assessable income of 60,000 baht or above: 0.5 percent of total assessable income before deduction of expenses under <b>No. 1</b> to <b>No. 7</b> 1. to 3. and 6. and gain from sales of mutual fund unit where not exempted in <b>No. 7</b> 4. and 5.(if any) (excluding income under Section 40(1))=.....X0.005=	<input type="text"/>
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.) . . . . .	<input type="text"/>
11. Tax payable from the form "Income Declaration in Temporary Development Area..." . . . . .	<input type="text"/>
12. Total tax payable . . . . .	<input type="text"/>
13. Less Exemption for first time home buyer <input type="text"/> (Property Value)	<input type="text"/>
14. Tax Payable (only if 12. is more than 13.) . . . . .	<input type="text"/>
15. Less <input type="checkbox"/> withholding tax and tax credit . . . . .	<input type="text"/>
<input type="checkbox"/> tax paid according to ภ.ง.ด.93 and ภ.ง.ด.94 . . . . .	<input type="text"/>
16. Tax : <input type="checkbox"/> Payable <input type="checkbox"/> Overpaid . . . . .	<input type="text"/>
17. Tax : <input type="checkbox"/> Payable <input type="checkbox"/> Overpaid (carried over from <b>No. 8</b> (if any)) . . . . .	<input type="text"/>
18. Total tax <input type="checkbox"/> Payable <input type="checkbox"/> Overpaid (Attached evidence for 4., 6., 13., and 15. total ..... copy/copies). . . . . ▶	<input type="text"/>
19. Plus additional tax payable (from <b>No. 9</b> (if any)). . . . .	<input type="text"/>
20. Plus additional tax payable (from <b>C</b> 6. on Attachment Form (if any)) . . . . .	<input type="text"/>
21. Less tax overpaid (from <b>C</b> 7. on Attachment Form (if any)) . . . . .	<input type="text"/>
22. Less tax paid from previous filing of <input type="checkbox"/> ภ.ง.ด.90 <input type="checkbox"/> ภ.ง.ด.91 (In the case of additional filing) . . . . .	<input type="text"/>
23. Tax <input type="checkbox"/> Payable <input type="checkbox"/> Overpaid . . . . .	<input type="text"/>
24. Add surcharge (if any) . . . . .	<input type="text"/>
25. Total Tax <input type="checkbox"/> Payable <input type="checkbox"/> Overpaid . . . . . ▶	<input type="text"/>

## 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;"> <div style="text-align: center;"> <input type="radio"/> <b>Taxpayer</b> </div> <div style="text-align: center;"> <b>Taxpayer Identification No.</b>  <input style="width: 100px; height: 20px;" type="text"/> </div> </div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <div style="width: 45%;"> <input style="width: 100%; height: 20px;" type="text"/>  <small>First Name</small> </div> <div style="width: 45%;"> <input style="width: 100%; height: 20px;" type="text"/>  <small>Surname</small> </div> </div>	<div style="display: flex; justify-content: space-between;"> <div style="text-align: center;"> <input type="radio"/> <b>Spouse</b> </div> <div style="text-align: center;"> <b>Taxpayer Identification No.</b>  <input style="width: 100px; height: 20px;" type="text"/> </div> </div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <div style="width: 45%;"> <input style="width: 100%; height: 20px;" type="text"/>  <small>First Name</small> </div> <div style="width: 45%;"> <input style="width: 100%; height: 20px;" type="text"/>  <small>Surname</small> </div> </div>
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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) . . . . .
3. Child **15,000** baht/person for  person(s) (not studying or studying abroad) . . . . . 

(fill in Personal Identification No.) . . . . .   
 . . . . .
- Child **17,000** baht/person for  person(s) (studying in Thailand) . . . . . 

(fill in Personal Identification No.) . . . . .   
 . . . . .
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 ๓.๕.๐๔) . . . . .
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 . . . . .   
 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. Long-Term Equity Fund unit purchase . . . . .
12. Interest paid on loan for purchase, hire-purchase, or construction of residence . . . . .
13. First time home buyer expense . . . . .   
 Property Value . . . . .
14. Social Security Fund contribution . . . . .
15. Food and domestic tourism expense during the Songkarn festival . . . . .
16. Domestic tourism expense . . . . .
17. Purchase of One Tambon One Product (OTOP) goods . . . . .
18. Year – end domestic tourism expense . . . . .
19. Domestic purchase of goods or service expense . . . . .
20. Total (1. to 19.) to be included in **No. 11** 2. of ๓.๓.๓.๙๐ . . . . . 

or to be filled in **A** 6. of ๓.๓.๓.๙๑