
(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
A

Taxpayer
Representative
Signature ( - )
as
(relationship to taxpayer)
Address (of representative)

Date
(DD/MM/YYYY)

The Revenue Department provides electronic services related to ภ.ง.ด. 90 on the 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

## Request for Tax Refund

I hereby request a refund of the tax overpaid above in the amount of $\qquad$ 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.
page 2
No. 1 Assessable Income Under Section 40 (1) (2)
Payer of Income


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 ( 50 percent but not exceeding 100,000 baht)
6. Balance (4. -5.) to be included in No. 111.


No. 2 Assessable Income Under Section 40 (3)
Payer of Income
Taxpayer Identification No.

1. Annuities from wills, other juristic act, or court order, etc.


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 10

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 $\square 30$ percent $\square$ Actual |  |  |  | - |
| Balance (1) |  |  |  | - |
| (2) Other (Specify) |  |  |  | - |
| Less expense $\square$....... percent $\square$ Actual |  |  |  |  |
| Balance 2 |  |  |  |  |
| (3) Other (Specify) |  |  |  |  |
| Less expense $\square$....... percent $\square$ 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 .


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


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


No. 7 Assessable Income Under Section 40 (8)
Payer of Income

> Taxpayer Identification No.

1. Income from business, commerce, agriculture, industry, transport, or others including sales of immovable property acquired in a commercial or profitable manner
(1)(Specify)
is income of taxpayer $\square:$. $\quad$. $\quad$ percent ; of spouse
$\square$

 $-\quad \square$
$-\quad \square$ Balance
(2) (Specify) is income of taxpayer
 percent Less expense


Balance
(3) (Specify) is income of taxpayer Less expense $\square$ Balance
(4)(Specify)
is income of taxpayer $\qquad$ percent ; of spouse $\qquad$ percent Less expense Balance percent $\square$ Actual 4 , $\qquad$ $-\quad \square$
$-\square$
2. Share of profts from mutual fund under Securities and Exchange law (where taxpayer does not allow payer of income to withhold 10 percent tax or want to request for refund or tax credit)

5

3. Income from sales of immovable properties (only where opt to include with other income)
(1) Inheritance or gift

Less expense 50 percent Balance

6

(2) Acquired not in a commercial or profitable manner
Less expense percent $\qquad$ Actual


Number of years of holding year(s)
Balance
7

4. Income from sales of unit in Retirement Mutual Fund

Cost price
 Gains
8

5. Income from sales of unit in Long-Term Equity Fund

Cost price


Gains


Necessary and reasonable actual expense incurred for income under Section 40 (3) (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 (If space is insufficient, please provide separate sheet using this format)

For income under Section 40 (3)

1. Cost of service provision
2. Salaries / wages
3. Other expense(s)

Total


For income under Section 40 (5)

1. Cost of service provision
2. Salaries / wages
3. Other expense(s)

Total


For income under Section 40 (6)

1. Cost of service provision
2. Salaries / wages
3. Other expense(s)

Total


For income under Section 40 (7)

1. Cost of service provision
2. Salaries / wages
3. Other expense(s)

Total

| $:$ |  |  | $:$ |  | $-\square$ |
| :--- | :--- | :--- | :--- | :--- | :--- |
| $\square$ |  |  | $:$ |  | $\square$ |
| $\square \square$ |  |  |  |  |  |
| $\square$ |  | $:$ |  | $\square$ | $-\square$ |
| $\square$ |  |  |  |  | $\square$ |

For income under Section 40 (8)
A. Cost of goods sold / services
1.Stock at the beginning of the year
2. Plus purchase of goods during the year

Total
3.Less stock on the last day of the year

Balance

B. Expense(s)

1. Salaries / wages
2. 
3. 

Total
Total (A. + B.)

6. Income from Gift (where opt to include the amount which was not exempted under Section $42(26)(27)(28)$ with other income)
(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 10 D
Total 1 to 10 to be included in No. 111.

|  |  |  |  |  |  |  |  |  | - |
| :--- | :--- | :---: | :--- | :--- | :--- | :--- | :--- | :--- | :--- |
|  |  |  |  |  |  |  |  | - | - |
|  |  |  |  |  |  |  |  |  | $-\quad$ |



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))


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 or Pension Insurance Premium)


## No. 11 Tax Computation

1. Income after deduction of expenses (Total of the last items from No. 1 to No. 7 )

2. Less allowances, etc. (from Allowance(s) and Exemption(s) after Deduction of Expense(s) Attachment 22. or ภ.ง.ด. 90 Attachment in case of joint filing (from Allowance(s) and Exemption(s) after Deduction of Expense(s) 22.).
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 of 120,000 baht or above: 0.5 percent of total assessable income before deduction of expenses under No. 1 to No. 7 1. to 3. and 6. and gain from sales of mutual fund unit where not exempted in No. 7 4. and 5.(if any) (excluding income under Section 40(1))=. $\qquad$ . $\mathrm{X0.005=}$
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 Development Area..."
12. Total tax payable
13. Less Exemption for first time home buyer

(Property Value)
14. Tax Payable (only if 12 . is more than 13.)
15. Less $\square$ withholding tax and tax credit.
16. Tax: $\square$ Payable $\square$ Overpaid
17. Tax: $\square$ Payable $\square$ Overpaid (carried over from No. 8 (if any))
18. Total tax $\square$ Payable $\square$ Overpaid (Attached evidence for 4., 6., 13., and 15. total ..... copy/copies).
19. Plus additional tax payable (from No. 9 (if any)).
20. Plus additional tax payable (from (C) 6. on Attachment Form (if any))
21. Less tax overpaid (from (C) 7. on Attachment Form (if any))
22. Less tax paid from previous fling of $\square$ ภ.ง.ด. $90 \quad \square$ ภ.ง.ด. 91 (In the case of additional fling)
23. Tax $\square$ Payable $\square$ Overpaid
24. Add surcharge (if any)
25. Total Tax $\square$ Payable $\square$ Overpaid.


26. Taxpayer ( $\mathbf{6 0 , 0 0 0}$ baht or $\mathbf{1 2 0 , 0 0 0}$ baht, as the case may be). .
27. Spouse ( $\mathbf{6 0 , 0 0 0}$ baht if filing jointly or has no income)
28. Child $\mathbf{3 0 , 0 0 0}$ baht/person for $\square$ person(s).



Child (second child onwards born in or after 2018) 60,000 baht/person for $\square$ person(s) (fill in Personal Identification No.)

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- |
|  |  |  |  |  |  |  |  |  |  |  |  |  |


|  |  |  |  |  |  |  |  |  |  |  |  |  |
| :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |

4. Parental care
(fill in Personal Identification No.)


(Father 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 Personal Identification No.)
(Father of taxpayer)

|  |  |  |  |  |  |  |  |  |  |
| :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- |

(Father 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. 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. 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).
16. Debit card processing Fees (only for income under 40 (5) (6) (7) and (8)) .
17. Tourism expenses "Secondary provinces"
18. Subscription of shares or investment in the establishment or the increase of capital of enterprise carrying on target industry business expense
19. Antenatal Care and Delivery Expense
20. Political parties donations
21. Domestic purchase of goods or service expense

21.1 tires of motor vehicles, motorcycles, and bicycles .
21.2 books, e-books
21.3 OTOP goods
22. Total (1. to 21.) to be included in No. 11 2. of ภ.ง.ด. 90 or to be filled in A) 6. of ภ.ง.ด. 91

