

## Tax Year B.E. **2559** (2016)

2. Personal income tax calculation program

## 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 Identification No.	Spouse Taxpayer Identification No.	
Date of Birth:/	Date of Birth: / / (DD/MM/YYYY)	
First Name  (Please clearly specify title: Mr., Mrs., Miss, or Others)  Address: Building  Room No. Floor No. Village Name  House No. Moo Lane/Soi Junction  Road  Sub-District  District  Province	First Name  (Please clearly specify title: Mr., Mrs., Miss, or Others)  Marital status  Marriage existed throughout tax year  Married during tax year  Divorced during tax year  Deceased during tax year  Deceased during tax year  The case of joint filling, fill in A.J. 9.91  Attachment-joint filling.	
Regular Filing  Additional Filing  Status  Single  Married  Divorced/  Widowed  tax year	In case spouse has no income and is a foreigner, please specify Passport No.  Nationality Country	
Tax Payable baht	For Officer's Use Only  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)	Request for Tax Refund	
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	I hereby request a refund of the tax overpaid above in the amount of baht  Signature Taxpayer  Date (DD/MM/YYYY)	
as (relationship to taxpayer)  Address (of representative)	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.	
Date (DD/MM/YYYY)  The Revenue Department provides electronic services related to ภ.ง.ด.91 on the website www.rd.go.th as follows:  1. ภ.ง.ด.91 submission, tax payment or refund request through the E-Filing system	For further information, please contact  RD Intelligence Center Tel. 1161	

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	Payer of Income	
	Taxpayer Identification No.	
A	Tax Computation	
1.	Salaries, wages, pensions etc.	
	(Plus exempted income from <b>B</b> 5.)	-
2.	Less exempted income (from <b>B</b> 6.)	
3.	Balance (1 2.)	
4.	Less expense	
	(40 percent of 3. but not exceeding legal limit)	
5.	Balance (3 4.)	
	Less allowances (from Allowance(s) and Exemption(s) after Deduction of Expense(s) Attachment 20. or ภ.ง.ต.91 Attachment in case of joint filing (from Allowance(s) and Exemption(s) after Deduction of Expense(s) 20.)	
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.)	
	Less other donation (not exceeding 10 percent of 9.)	
	Net Income (9 10.)	
	Tax computed from Net Income under 11.	
	Less Exemption for first time home buyer	
	Property Value	
	Tax Payable (only if 12. is more than 13.)	
	Less Withholding Tax	
16.	Total Tax : Payable Overpaid	
17	(Attached evidence for 8.,10.,13. and 15. totalcopy/copies)  Add additional tax payable	
17.	(from <b>C</b> 6. on Attachment Form (if any))	
18.	Less tax overpaid	
	(from © 7. on Attachment Form (if any))	
19.	Less tax paid from previous filing of ภ.ง.ด.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 Long-Term Equity Fund unit)

	Allowance(s) and Exemption(s) after Deduction of Expense(s) Attachment				
	Attachment 🗌 ภ.ง.ด.90 Tax year 🔲 ภ.ง.ด.91 Tax year				
	Taxpayer Identification No. Spouse Taxpayer Identification No.				
I	First Name Surname Surname Surname				
1.	Taxpayer (30,000 baht or 60,000 baht, as the case may be)				
	Spouse (30,000 baht if filing jointly or has no income)				
3.	Child <b>15,000</b> 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)				
	( cancer by appears the deprining of the tree the meeting)				
	(Mother of spouse who is filling jointly or has no income)				
	Disabled/Incompetent person support (amount as specified in a.t. 0.4)				
0.	Health insurance premium for parents of taxpayer and spouse				
	The first of the f				
	(Father of taxpayer) (Mother of taxpayer)				
	(Notifier of taxpayer)				
_	(Father of spouse) (Mother of spouse)				
7.	Life insurance premium paid				
•	Annuity insurance premium paid				
	Provident fund contribution (not exceeding 10,000 baht)				
	National Savings Fund contribution				
	Long-Term Equity Fund unit purchase				
	Interest paid on loan for purchase, hire-purchase, or construction of residence				
	First time home buyer expense				
10.	Property Value				
14.	Social Security Fund contribution.				
	Food and domestic tourism expense during the Songkarn festival				
	Domestic tourism expense				
	Purchase of One Tambon One Product (OTOP) goods				
	Year – end domestic tourism expense				
19.	Domestic purchase of goods or service expense				
<b>2</b> 0.	Total (1. to 19.) to be included in No. 11 2. of ภ.ง.ด.90				
	or to be filled in $\bigcirc A$ 6. of $\bigcirc A$ .9.91				