



Tax Year 2010

Personal Income Tax Return  
for Taxpayers with Income in General Cases

ภ.ง.ด.90

Taxpayer: Personal Identification No. [ ]

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

Taxpayer Identification No. [ ]

(Required if no personal identification no.)

First Name

(Title : Mr, Miss, title, undivided estate,non-register partnership,group of person or community enterprise)

Surname

Address: Building ..... Room No..... Floor ..... Moo Baan.....

Street No..... Moo Lane/Soi.....

Street ..... Sub-District.....

District ..... Province.....

Post Code [ ] [ ] [ ] [ ] [ ] [ ] Tel : Home ..... Office.....

Website : .....  
(Please specify your business website address)

Taxpayer Status

- (1) Individual  (4) Non Register Ordinary partnership
- Single  Married  Divorced/Widowed  (5) Group of persons
- (2) Deceased during tax year  (6) Community Enterprise under
- (3) Undivided estate Community Enterprise Promotion Act 2548

Tax Payable

Taxpayer [ ] Baht

Spouse [ ] Baht

Total [ ] Baht

Donation of tax payable to Political Party :

Political Party No.

No  Yes, donate 100 Baht to [ ]

No  Yes, donate 100 Baht to [ ]

Statement of Certification

I hereby certify that all items declare are true. Attached to this form are.....copy/copies

Signed ..... Taxpayer

Signed ..... Spouse

Signed ..... Representative

(.....)

as ..... relationship to Taxpayer

Address (of representative).....

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

Overpaid Tax

Taxpayer [ ] Baht

Spouse [ ] Baht

Request for Tax Refund

I hereby request for tax refund as follow

Taxpayer : [ ] Baht

Spouse : [ ] Baht

Signed ..... Taxpayer

Signed ..... Spouse

Notice

The Revenue Department enables electronic filing of ภ.ง.ด.90 through the department's website at www.rd.go.th :

1. ภ.ง.ด.90 filing and tax payment or refund via the Internet
2. Printing of the ภ.ง.ด.90 from the Internet
3. Tax computing program of ภ.ง.ด.90 via the Internet

\*\* For further information, please contact RD Call Center Tel. 1161

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

Payer of Income

(Taxpayer Identification No./Personal Identification No. )

- 1. Section 40 (1) : Salary, wage, pension, etc. (include exempted income from 2.(4))
2. Less (1) Provident fund Contribution (amount exceeding 10,000 baht)
(2) Government pension fund
(3) Private teacher aid fund.
(4) Severance pay under Labor Law (if wish to include)
Total (1) to (4) (Attachment from (1) to (4)) : .....copy/copies

3. Section 40 (2) : Meeting allowances, commissions, etc. Taxpayer Spouse

4. Balance Taxpayer (items 1. - 2. + 3.) Spouse (items 1. - 2.)

5. Less expense Taxpayer (40 percent of 4. but not exceeding 60,000 Baht) Spouse \*

6. Balance (items 4. - 5.) to be included in No. 10 1

\* In the case spouse has income under section 40 (1) and 40 (2), expense shall be apportion according with income under section 40 (1) and fill in spouse column and expense shall be apportion according with income under section 40(2) and fill in taxpayer column.

Taxpayer

Spouse

Grid for entering income and expenses for Taxpayer and Spouse.

Where taxpayer and his spouse both have income and married for the whole tax year if wish to combine tax computed a taxpayer shall bring the amount in 6 of a spouse to combine with No. 10. 1. of a taxpayer

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

Payer Of Income

(Taxpayer Identification Number/Personal Identification Number )

1. Goodwill, other royalties, annuities from wills, other juristic, or court order, etc.

- (1) (Specify) 1
(2) (Specify) 2
(3) (Specify) 3

2. Royalties of Taxpayer

Less expense(40 percent but not exceeding 60,000 Baht)
Balance 4

3. Royalties of Spouse

Less expense(40 percent but not exceeding 60,000 Baht)
Balance 5

Sum of 1 to 5 to be filled in No. 10 1.

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

Payer of Income

(Taxpayer Identification Number/Personal Identification Number )

1. Interest, negotiable or debt instrument discount

(only the income that taxpayer does not select to pay tax at the rate of 15 percent)

2. Share of profit from Mutual Fund

(only the income that taxpayer does not select to pay tax at the rate of 10 percent)

3. Dividend from foreign companies

4. Dividend, etc. from company of Juristic partnership incorporated under Thai Law (only the income that taxpayer does not select to pay tax at the rate of 10 percent)

5. Dividend tax credit from item 4.\*\*

6. Others (Specify)

Total(items 1. to 6.) to be filled in No. 10 1.

\*\* For more details, please see instruction P. 2

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

Payer of Income

(Taxpayer Identification Number/Personal Identification Number )

1. Renting of properties

(1) Houses, building, other structure or floating raft
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

sale contract.
Less expense 20 percent
Balance 4
Total 1 to 4 to be filled in No. 10 1.

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

Payer of income

(Taxpayer Identification Number/Personal Identification Number )

Income from liberal professions : namely, laws, arts of healing, engineering, architecture, accounting, 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 filled in No. 10 1.

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

**Payer of Income**            
(Taxpayer Identification No./Personal Identification No.)

Income from contracts of work where the contractor has to provide essential material other than equipment

Less expense  70 percent  Actual

**Balance** to be filled in No. 10 1.

### No. 7 Assessable Income Under Section 40 (8)

**Payer of Income**            
(Taxpayer Identification Number/Personal Identification Number)

**1. Income from business, commerce, agriculture, industry, transport, or etc including sale of immovable property acquired in a commercial or profitable manner**

(1) (Specify)

Less expense  .....percent  Actual

**Balance** ①

(2) (Specify)

Less expense  .....percent  Actual

**Balance** ②

(3) (Specify)

Less expense  .....percent  Actual

**Balance** ③

**2. Shares of profits from mutual fund under Securities and Exchange Act (only where taxpayer does not allow payer of income to withhold tax 10 percent or request for refund or tax credit)**

④

**3. Income from sale of immovable properties (where taxpayer wishes to include with other income)**

(1) Inheritance or gift

Less expense 50 percent

**Balance** ⑤

(2) Acquired not in a commercial or profitable manner

Less expense  .....percent  Actual

**Balance** ⑥

**4. Income from sale of unit in Retirement Mutual Fund**

Less purchasing price

**Gains**

Exempted  Not Exempted ⑦

**5. Income from sale of unit in long-term equity fund**

Less purchasing price

**Gains**

Exempted  Not Exempted ⑧

**Sum of ① to ⑧ to be filled in No. 10 1.**

### Necessary and reasonable actual expense incurred for Income under Section 40 (5) (6) (7) or (8) (If insufficient space please provide separate sheet using this format)

**For income under Section 40 (5)**

1.

2.

3.

4.

5.

**Sum**

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**For income under Section 40 (6)**

1.

2.

3.

4.

5.

**Sum**

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**For income under Section 40 (7)**

1.

2.

3.

4.

5.

**Sum**

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**For assessable income under Section 40 (8)**

**A. Cost of goods sold**

1. stock at the beginning of the year

2. Plus purchase of goods during the year

**sum**

3. Less stock on the last day of the year

**Balance**

**B. Expenses**

1. Salary

2.

3.

4.

5.

**Sum**

**Sum (A. + B.)**

### No. 8 Income from sale of immovable properties acquired in a commercial or non-profit manner and opts to pay tax separate from other income

No.	① Income from sale of immovable properties	② Necessary and reasonable expenses	No. of years of holding	③ Tax payable	④ Withholding tax	③ - ④ Payable/Overpaid
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Total tax  Tax payable  Overpaid

(Attached Evidence.....copy/copies

to be filled in No.10 15. in "Taxpayer" column

No. 9 Allowances and Exemptions after Deduction of Expenses

- 1. Taxpayer (30,000 Baht or 60,000 Baht), Spouse (30,000 Baht where computed tax separately)
2. Spouse (30,000 Baht where has income and combine tax computation or has no income)
3. Child 15,000 Baht for person(s) (not studying or studying abroad, if taxpayer and spouse compute tax separately, each is allowed to deduct 7,500 Baht)
4. Parental care
5. Caring disabled person or Incompetent person (see form 8.8.04)
6. Health Insurance Premium for parent of taxpayer and spouse
7. Life insurance premium paid
8. Provident Fund Contribution
9. Retirement Mutual Fund
10. Long-Term equity Fund
11. Interest paid on loan for purchase, hire-purchase, or construction of residence.
12. Domestic Leisure travel expense paid.
13. Social Security Fund contribution.
14. Total (items 1. to 13.) to be filled in No. 10 2. (evidence attached items 4. to 13. : copy/copies)

Grid for Taxpayer and Spouse entries for No. 9, with columns for Taxpayer and Spouse and rows for each item.

No. 10 Tax Computation

- 1. Income after deduction of expenses (sum of summary No. 1 to No. 7)
2. Less allowances, etc. (from No. 9 item 14.)
3. Balance (items 1. - 2.)
4. Less contribution to education (twice the actual amount paid but not exceeding 10 percent of item 3.)
5. Balance (items 3. - 4.)
6. Less after donation (not exceeding 10 percent of item 5.)
7. Net income (items 5. - 6.)
8. Tax computed after income from item 7.
9. Tax computed from assessable income exceeding 60,000 Baht=0.5 percent of total assessable income before deduction of expenses under No. 1 to No. 7 items 1. to 3. and gains from sale of Mutual fund unit where not exempted from items 4.to 5.(if any) not including income under section 40(1)= X0.005 =
10. Tax payable (higher amount of items 8. and 9. except where tax computed in item 9 less than 5,000 Baht shall pay in according to item 8.)
11. Tax payable from Income document in Temporary Development Area
12. Total tax payable.
13. Less withholding tax and tax credit tax paid in according to 8.3.8. 93 and 8.3 8.94
14. Tax : Payable Overpaid
15. Tax : Payable Overpaid (carried over from No. 8 (if any))
16. Total tax for Taxpayer Payable Overpaid Spouse Payable Overpaid
17. Tax offset between taxpayer and spouse
18. Net Payable Overpaid

Grid for Taxpayer and Spouse entries for No. 10, with columns for Taxpayer and Spouse and rows for each item.

In the case of Providing Attachment Additional filing Late filing

- 19. Plus additional tax payable (from 6. copy attached (if any))
20. Less tax overpaid (from 7. copy attached (if any))
21. Less tax paid from previous filing of 8.3.8. 90 8.3.8. 91 (In the case of additional filing)
22. Tax : Taxpayer Payable Overpaid Spouse Payable Overpaid
23. Tax offset between taxpayer and spouse
24. Balance Tax Payable Overpaid
25. Add surcharge (if any)
26. Sum tax Payable Overpaid

Grid for Taxpayer and Spouse entries for No. 19-26, with columns for Taxpayer and Spouse and rows for each item.