



Tax Year B.E. 2562  
(2019)

# 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 ..... Surname .....

(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 .....

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 ..... Surname .....

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

Marital status  Marriage existed throughout  
tax year  Filing Status (1) Has income and files joint tax return\*

Married during tax year tax return  (2) Has income and files separate  
tax return

Divorced during tax year  (3) Has no income

Deceased during tax year \*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 as follows:

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



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

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

<input type="radio"/> <b>Taxpayer</b>	<input type="radio"/> <b>Spouse</b>
<b>Taxpayer Identification No.</b> <input type="text"/> - <input type="text"/> - <input type="text"/> - <input type="text"/> - <input type="text"/> - <input type="text"/> - <input type="text"/> - <input type="text"/> - <input type="text"/> - <input type="text"/> - <input type="text"/>	<b>Taxpayer Identification No.</b> <input type="text"/> - <input type="text"/> - <input type="text"/> - <input type="text"/> - <input type="text"/> - <input type="text"/> - <input type="text"/> - <input type="text"/> - <input type="text"/> - <input type="text"/>
First Name <input type="text"/> Surname <input type="text"/>	First Name <input type="text"/> Surname <input type="text"/>

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) . . . . .
- (fill in Personal Identification No.) . . . . .
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- Child (second child onwards born in or after 2018) 60,000 baht/person for  person(s) . . . . .
- (fill in Personal Identification No.) . . . . .
- 
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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 ๓.๕.04) . . . . .
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. 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. Subscription of shares or investment in the establishment or the increase of capital of enterprise carrying on target industry business expense . . . . .
18. Antenatal Care and Delivery Expense . . . . .
19. Political parties donations . . . . .
20. Domestic purchase of goods or service expense . . . . .
- 20.1 tires of motor vehicles, motorcycles, and bicycles . . . . .
- 20.2 books, e-books . . . . .
- 20.3 OTOP goods . . . . .
21. House repair expense (due to the disaster during 3rd January 2019 - 31st March 2019) . . . . .
22. Vehicle repair expense (due to the disaster during 3rd January 2019 - 31st March 2019) . . . . .
23. Domestic Tourism Expense (from 30th April 2019 - 30th June 2019) . . . . .
- Non-secondary province tourism . . . . .
- Secondary province tourism . . . . .
24. Education and sports equipment expense (from 1st May 2019 - 30th June 2019) . . . . .
25. Purchase of OTOP Goods (from 30th April 2019 - 30th June 2019) . . . . .
26. Purchase of Books and Electronic Books (e-Books) Expense . . . . .
27. First time home buyer expense (Ministerial Regulation No.348 (B.E. 2562)) . . . . .
- Property Value** . . . . .
28. House repair expense (due to the disaster during 29th August 2019 - 30th November 2019) . . . . .
29. Vehicle repair expense (due to the disaster during 29th August 2019 - 30th November 2019) . . . . .
30. Total (1. to 29.) to be included in No. 11 2. of ๓.๓.๓.๙๐ . . . . .
- or to be filled in A 6. of ๓.๓.๓.๙๑ . . . . .