



Tax Year B.E. 2558  
(2015)

# 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., Miss, Ms., 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

**Tax Payable**           baht

## Donation of tax payable to political party :

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

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)

**Spouse**

Taxpayer Identification No.

Date of Birth: ..... / ..... / ..... (DD/MM/YYYY)

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

Marital status ☐ Marriage existed throughout  
tax year ☐ Married during tax year  
☐ Divorced during tax year  
☐ Deceased during tax year

Filing Status ☐ (1) Has income and files joint tax return\*  
☐ (2) Has income and files separate  
tax return  
☐ (3) Has no income  
\*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 Overpaid**           baht

## Political Party No. :

## 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)

☐ Delivery by non-Express Mail Service (Non-EMS)

☐ Delivery by Express Mail Service (EMS)

32 baht postal fee will be deducted from your  
requested tax refund.

**The refund must exceed the amount of delivery fee.**

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

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



A

Tax Computation

1. Salaries, wages, pensions etc.  
(Plus exempted income from **B** 6.)

2. Less exempted income (from **B** 7.)

3. Balance (1. - 2.)

4. Less expense  
(40 percent of 3. but not exceeding legal limit)

5. Balance (3. - 4.)

6. Less allowances (from **C** 16.)

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.)

10. Less other donation (not exceeding 10 percent of 9.)

11. Net Income (9. - 10.)

12. Tax computed from Net Income under 11.

13. Less Exemption for first time home buyer  
Property Value

14. Tax Payable (only if 12. is more than 13.)

15. Less Withholding Tax

16. Total Tax : ☐ Payable ☐ Overpaid  
(Attached evidence for 8.,10.,13. and 15. total.....copy/copies)

17. Add additional tax payable  
(from **C** 6. on Attachment Form (if any))

18. Less tax overpaid  
(from **C** 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. National Savings Fund contribution

5. Income exemption  
☐ Disabled taxpayer aged under 65 years old  
☐ Taxpayer aged 65 years or older (including disabled taxpayer)

6. Severance pay under Labor Law  
(If opt to include)

7. Total (1. to 6.) to be filled in **A** 2.

C

Allowances and Exemptions after Deduction of Expense(s)

1. Taxpayer

2. Spouse (30,000 baht if filing jointly or has no income)

3. ☐ Child 15,000 baht/person ..... person(s)

(fill in Personal Identification No.)

☐ Child 17,000 baht/person ..... person(s)

(fill in Personal Identification No.)

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

(Father of taxpayer)

(Mother of taxpayer)

(Father of spouse who is filing joint tax return or has no income)

(Mother of spouse who is filing joint tax return or has no income)

5. Disabled/Incompetent person support  
(carried from ภ.ย.04)

6. Health insurance premium for parents of both taxpayer and spouse (Please fill in Personal Identification No.)

(Father of taxpayer)

(Mother of taxpayer)

(Father of spouse)

(Mother of spouse)

7. Life insurance premium paid

Pension insurance premium paid

8. Provident fund contribution  
(not exceeding 10,000 baht)

9. Retirement Mutual Fund unit purchase

10. Long - Term Equity Fund unit purchase

11. Interest paid on loan for purchase, hire-purchase, or construction of residence

12. First time home buyer expense

13. Social security fund contribution

14. Domestic tourism expense

15. Domestic purchase of goods or services expense

16. Total (1. to 15.) to be filled in **A** 6.  
(Evidence attached **B** 1. to 6. and **C** 4. to 15. total ..... copy/copies)