

**Attachment**  **ภ.จ.ด.90**  **ภ.จ.ด.91 Tax Year** \_\_\_\_\_

Income paid as lump-sum payment by the employer due to the termination of employment where the taxpayer chooses to pay tax separately from other incomes

Taxpayer : <input style="width:20px; height:20px;" type="text"/> - <input style="width:20px; height:20px;" type="text"/> - <input style="width:20px; height:20px;" type="text"/> - <input style="width:20px; height:20px;" type="text"/> - <input style="width:20px; height:20px;" type="text"/> Taxpayer Identification No.	Employer's name 1. .... 2. .... 3. ....	Number of Employment Year ..... ..... .....
First Name.....Surname.....		

**A Tax computed**

1. <b>Government</b> retirement allowance	<input style="width:40px; height:20px;" type="text"/>
2. <b>Payment</b> from	<input style="width:40px; height:20px;" type="text"/>
- Provident Fund	<input style="width:40px; height:20px;" type="text"/>
- Government Pension Fund	<input style="width:40px; height:20px;" type="text"/>
- Retirement Mutual Fund deriving from the sale of investment units, transferred from Provident Fund, to the Retirement Mutual Fund*****	<input style="width:40px; height:20px;" type="text"/>
3. <b>Severance</b> pay under labor law (after deduction of exempted income)*	<input style="width:40px; height:20px;" type="text"/>
4. <b>Total (1. + 2. + 3.)</b>	<input style="width:40px; height:20px;" type="text"/>
5. <b>Lump-sum</b> payment which has different computation from 1.	<input style="width:40px; height:20px;" type="text"/>
6. <b>Total (4. + 5.)</b>	<input style="width:40px; height:20px;" type="text"/>
7. <b>Less income</b> exemption of 190,000 Baht**	<input style="width:40px; height:20px;" type="text"/>
<input type="checkbox"/> disabled person up to 65 years of age	
<input type="checkbox"/> over 65 years old (including disabled person)	<input style="width:40px; height:20px;" type="text"/>
8. <b>Balance</b>	<input style="width:40px; height:20px;" type="text"/>

**B Expenses computation**

1. <b>Salary</b> received from employer	
<input type="checkbox"/> last month or	
<input type="checkbox"/> average salary of last 12 months plus 10 percent of the average salary for your entire employment	<input style="width:40px; height:20px;" type="text"/> x <input style="width:20px; height:20px;" type="text"/> year = (No. of employment Years)
1. <b>Income</b> which is basis for calculation of expense***	<input style="width:40px; height:20px;" type="text"/>
2. <b>Income</b> which is basis for calculation of expense***	<input style="width:40px; height:20px;" type="text"/>
3. <b>First part</b> of expense	
<input type="checkbox"/> 7,000 or <input type="checkbox"/> 3,500 x <input style="width:20px; height:20px;" type="text"/> year	<input style="width:40px; height:20px;" type="text"/>
(No. of employment Years)	
4. <b>Balance (2. - 3.)</b>	<input style="width:40px; height:20px;" type="text"/>
5. <b>The second part</b> of expenses 50 percent of 4.	<input style="width:40px; height:20px;" type="text"/>
6. <b>Total expenses (3. + 5.)</b>	<input style="width:40px; height:20px;" type="text"/>
(to be filled in C 2.)	

**C Tax computed**

1. <b>Assessable</b> income (from A 8.)	<input style="width:40px; height:20px;" type="text"/>
2. <b>Less Expense</b> (from B 6.)	<input style="width:40px; height:20px;" type="text"/>
3. <b>Net income</b> (items 1. - 2.)****	<input style="width:40px; height:20px;" type="text"/>
4. <b>Tax computed</b> from net income from 3.	<input style="width:40px; height:20px;" type="text"/>
5. <b>Withholding</b> tax (from withholding tax certificates.....copy/copies)	<input style="width:40px; height:20px;" type="text"/>
6. <b>Tax payable</b> (if 4. more than 5.)	<input style="width:40px; height:20px;" type="text"/>
To be filled in ภ.จ.ด.90 or ภ.จ.ด.91	
7. <b>Tax Overpaid</b> (if 5. more than 4.)	<input style="width:40px; height:20px;" type="text"/>
To be filled in ภ.จ.ด.90 or ภ.จ.ด.91	

\* The exempted income must not exceed salary or wage of the last 300 days of employment, and not exceeding 300,000 baht. The qualified exemption must not be in the case of retirement or end of employment contract

\*\* In the case where the taxpayer is a disabled person up to 65 years of age OR the taxpayer is over 65 years old (regardless of disability), if he/she is a resident of Thailand and derived income under Section 40(1) to (8) of the Revenue Code, he/she is entitled to income exemption in the amount of 190,000 Baht. The income exemption may be deducted from any types of income but the total amount must NOT exceed 190,000 baht.

**B** 1. Comparing last month salary and average salary of last 12 months plus 10 percent of the average salary, fill in the lesser amount

\*\*\* (a) Where taxpayer has income only from A 1.- 3., fill in using A 4.  
 (b) Where taxpayer has income only from A 5. and: if A 5. does not exceed B 1., fill in using A 5. or if A 5. exceeds B 1., fill in using B 1.  
 (c) Where taxpayer has income from A 1.- 3. and A 5. and: If A 5. does not exceed B 1., fill in using A 6. or If A 5. exceeds B 1., fill in using A 4. + B 1.

\*\*\*\* Net income from C 3. is not entitled to exemption of 150,000 Baht

\*\*\*\*\* According to Notification of the Director-General of Revenue Department on Income Tax No.287

I hereby certify that all items declared are true.

Signature.....Taxpayer

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