Attachment ☐ ภ.ง.ด.90   ☐ ภ.ง.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 : ☐☐-☐☐☐☐-☐☐☐☐☐-☐☐-☐
Taxpayer Identification No.

First Name..

Middle Name..

Surname...

Employer's name	Number of Employment Year
1.	
2.	
3.	

A — Tax computed

1. Government retirement allowance ☐☐☐☐☐☐-☐☐

2. Payment from

- Provident Fund ☐☐☐☐☐☐-☐☐

- Government Pension Fund ☐☐☐☐☐☐-☐☐

- Retirement Mutual Fund deriving from the sale of investment units, transferred from Provident Fund, to the Retirement Mutual Fund***** ☐☐☐☐☐☐-☐☐

3. Severance pay under labor law (*after deduction of exempted income*)* ☐☐☐☐☐☐-☐☐

4. Total (1. + 2. + 3.) ► ☐☐☐☐☐☐-☐☐

5. Lump-sum payment which has **different** computation from **1.** ► ☐☐☐☐☐☐-☐☐

6. Total (4. + 5.) ► ☐☐☐☐☐☐-☐☐

7. Less income exemption of **190,000 Baht****

☐ disabled person up to **65 years** of age

☐ over **65 years** old (including disabled person) ► ☐☐☐☐☐☐-☐☐

8. Balance ► ☐☐☐☐☐☐-☐☐

C — Tax computed

1. Assessable income *(from A 8.)* ☐☐☐☐☐☐-☐☐

2. Less Expense *(from B 6.)* ☐☐☐☐☐☐-☐☐

3. Net income (items **1. - 2.**)**** ☐☐☐☐☐☐-☐☐

4. Tax computed from net income from **3.** ☐☐☐☐☐☐-☐☐

5. Withholding tax *(from withholding tax certificates............copy/copies)* ☐☐☐☐☐☐-☐☐

6. Tax payable *(if **4.** more than **5.**)*
To be filled in ภ.ง.ด.90 or ภ.ง.ด.91 ☐☐☐☐☐☐-☐☐

7. Tax Overpaid *(if **5.** more than **4.**)*
To be filled in ภ.ง.ด.90 or ภ.ง.ด.91 ☐☐☐☐☐☐-☐☐

B — Expenses computation

1. Salary received from employer

☐ last month or

☐ average salary of last **12** months plus **10 percent** of the average salary for your entire employment ☐☐☐☐☐-☐☐ x ☐ **year** =

(No. of employment Years)

1. ► ☐☐☐☐☐☐-☐☐

2. Income which is basis for calculation of expense*** ► ☐☐☐☐☐☐-☐☐

3. First part of expense

☐ **7,000** or
☐ **3,500**

x ☐ **year**
(No. of employment Years)

☐☐☐☐☐☐-☐☐

4. Balance (2. - 3.) ► ☐☐☐☐☐☐-☐☐

5. The second part of expenses **50 percent** of **4.** ☐☐☐☐☐☐-☐☐

6. Total expenses (3. + 5.)
(to be filled in C 2.) ☐☐☐☐☐☐-☐☐

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* 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)*