

Attachment ☐ 8.3.90 ☐ 8.3.91 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

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|---|-----------------|------------------------------|
| <p>Taxpayer :</p> <div style="display: flex; align-items: center; justify-content: center;"> <div style="border: 1px solid black; width: 20px; height: 20px; margin-right: 5px;"></div> <div style="border: 1px solid black; width: 60px; height: 20px; margin-right: 5px;"></div> <div style="border: 1px solid black; width: 60px; height: 20px; margin-right: 5px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px; margin-right: 5px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> </div> <p style="text-align: center;">Taxpayer Identification No.</p> <p>First Name.....</p> <p>Middle Name.....</p> <p>Surname.....</p> | Employer's name | Number of Employment Year |
| | 1. | |
| | 2. | |
| | 3. | |

A Tax computed

- 1. Government** retirement allowance

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- 2. Payment from**
- Provident Fund

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

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

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- 4. Total (1. + 2. + 3.)** ▶

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

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- 6. Total (4. + 5.)** ▶

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- 7. Less income exemption of 190,000 Baht****
- ☐ disabled person up to **65 years** of age
- ☐ over **65 years** old (including disabled person) ▶

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- 8. Balance** ▶

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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 ௩.௩.௧.90 or ௩.௩.௧.91
 7. **Tax Overpaid** (if 5. more than 4.)
To be filled in ௩.௩.௧.90 or ௩.௩.௧.91

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
- (No. of employment Years)
- 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.)

- * The exempted income must not exceed salary or wage of the last **400** days of employment, and not exceeding **600,000** 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)