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, transfered 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** ►

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.)*

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

* 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)*