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

A — Tax computed

1. Government retirement allowance ⬚⬚⬚⬚⬚⬚–⬚⬚

2. Payment from Provident Fund or Government Pension 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** = ⬚⬚⬚⬚⬚⬚–⬚⬚

2. Income which is basis for calculation of expense*** ⬚⬚⬚⬚⬚⬚–⬚⬚

3. First part of expense
- ☐ **7,000** or
- ☐ **3,500** x ⬚ **year** *(Number 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 ⬚⬚⬚⬚⬚⬚–⬚⬚

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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

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I hereby certify that all items declared are true.

Signature...Taxpayer

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