


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

Taxpayer :  Taxpayer Identification No.	Employer's name	Number of Employment Year
	1.	
	2.	
	3.	
First Name.....Surname.....		

A Tax computed

- [illegible]

B Expenses computation

- [illegible]

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

* 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

I hereby certify that all items declared are true.

Signature.....Taxpayer

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