


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

A Tax computed

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

D Exempted Income

Specify exempted income									H
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(For use as tax base in calculation of unit of investment)

1. **Income** received by civil servant who participates in early retirement program
2.
3.

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 }

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x

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year =

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

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

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year (*Employment*
 (*Years*)

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- 4. Balance (2. - 3.)**

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

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- 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.**

*** (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)