

Income which is paid as lump-sum by the employer due to the termination of employment where the taxpayer
opt to pay tax separately from other incomes

Taxpayer : Personal Identification No. <input type="text"/> Taxpayer Identification No. <input type="text"/> (Require if no Personal Identification Number is unavailable) First Name Surname.....	Employer's name	Number of Employment Year
	1.	
	2.	
	3.	

A Tax Computed

- Government gratuity
- Provident fund contribution or Government Pension Fund contribution
- Severance pay under labor law (after deduction of exempted income)
- Total (items 1. + 2. + 3.)**
- Lump-sum payment which has different computation from item 1
- Total (items 4. + 5.)**
- Less income exempted where taxpayer age 65 years or older not exceed 190,000 baht per person
- Balance

C Tax Computation

- Assessable income (from **A** 8.)
- Less Expense (from **B** 6.)
- Net income (items 1. - 2.)***
- Tax computed from net income from item 3.
- Withholding tax (from withholding tax certificates ___copy/copies)
- Tax payable (if item 4. more than item 5.)
To be filled in ๓.๓.๙๐ from or ๓.๓.๙๑
- Tax Overpaid (if item 5. more than item 4.)
To be filled in ๓.๓.๙๐ or ๓.๓.๙๑

D Exempted Income

- Specify exempted income
- (For tax base in calculation of unit of investment)
- Income where civil servants received from early retirement programme
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B Expenses computation

- Salary received from employer
 last month or
 average monthly salary of last 12 months plus 10% of the average monthly salary
 × year =
(number of employment years)
- Income which is abase for calculation of expense**
- First part of expense
 7,000 or
 3,500 × year (number of employment year) -
- Balance (items 2. - 3.)
- The second part of expenses 50% of item 4.
- Total expenses (items 3. + 5.)**
(to be filled in **C** 2.)

Notice

*Exemption not exceeding salary or income from employment of the last 300 days of employment but not exceeding 300,000 baht
 Also must not be the case of retired or end of employment contract
 (a) Where taxpayer has income only from **A 1.- 3., fill in using **A** 4.
 (b) Where taxpayer has income only from **A** 5.,
 if **A** 5. is not exceeding **B** 1., fill in using **A** 5. or
 if **A** 5. exceeding **B** 1., fill in using **B** 1.
 (c) Where taxpayer has income from **A** 1.- 3. and **A** 5.,
 If **A** 5. not exceeding **B** 1., fill in using **A** 6. or
 If **A** 5. exceed **B** 1., fill in using **A** 4. + **B** 1.
 *** Net income under **C** 3. is not entitled to exemption of 150,000 baht
 *** Where a taxpayer and spouse age over 65 yearsold during a tax year, resides in Thailand, both has income under Section 40(1) to (8) of the Revenue Code, Both parties are entitled to exemption of 190,000 baht, deducted from any type of income but must not exceed 190,000 baht each.

I hereby certify that all items declared are true.

Signed.....Taxpayer

Date.....