

Income paid as lump-sum payment due to termination of employment in the case where the taxpayer chooses to pay tax separately from other incomes

Taxpayer : Personal Identification Number <input type="text"/> Taxpayer Identification Number <input type="text"/> <small>(only in the case where the Personal Identification Number is unavailable)</small> Name Surname.....	<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:80%;">Employer's name</th> <th style="width:20%;">Number of Employment Year</th> </tr> </thead> <tbody> <tr> <td>1.</td> <td></td> </tr> <tr> <td>2.</td> <td></td> </tr> <tr> <td>3.</td> <td></td> </tr> </tbody> </table>	Employer's name	Number of Employment Year	1.		2.		3.	
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1.									
2.									
3.									

A Assessable Income

1. Government Pension
2. Money paid out of provident funds or Government Pension Fund
3. Severance pay received under the labor law (after deduction of exempted income)
4. Total (1. + 2. + 3.)
5. Lump-sum payment where the calculation method is different from that under 1
6. Total (4. + 5.)
7. Less income exemption at the amount not exceeding 190,000 baht person in the case where the taxpayer is over 65 years old
8. Remaining income

C Tax Calculation

1. Assessable income (from **A** 8.)
2. Less Expense (from **B** 6.)
3. Net income (1. - 2.)***
4. Tax computed from net income in 3.
5. Withholding income tax (see the attached certificates pages)
6. Additional tax payment (if 4. is greater than 5.) To be filled in P.N.D.90 or P.N.D.91 where appropriate
7. Excess tax payment (if 5. is greater than 4.) To be filled in P.N.D.90 or P.N.D.91 where appropriate

D Exempted Income

Fill in your exempted income

(to be used as tax base for calculation of unit of investment)

1. Income recieved by civil servants from early retirement programme
2.
3.

B Calculation of Expenses

1. Salary received from employer
 - the amount of monthly salary for the last month or
 - the average monthly salary of the last 12 months
 plus 10% of the average monthly salary
 × year =
(number of employment years)
2. Income deemed as a base used in calculation of expenses**
3. The first part of expenses
 - 7,000 or
 - 3,500 × year (number of employment years)
4. Remaining (2. - 3.)
5. The second part of expenses 50% of 4.
6. Total expenses (3. + 5.) (Fill in **C** 2.)

Notes

*Income shall be exempted at the amount of wage or salary of the last 300 days of employment but not exceeding 300,000 baht, except in the case where the taxpayer is retired or the contract is expired

** (a) In the case where the taxpayer received income from **A** 1. to 3., fill in with the amount taken from **A** 4.
 (b) In the case where the taxpayer received income from **A** 5., if **A** 5. is not exceeding **B** 1., fill in with the amount taken from **A** 5. or If **A** 5. exceeding **B** 1., fill in with the amount taken from **B** 1.
 (c) In the case where the taxpayer received income from **A** 1. to 3. and also received income from **A** 5.,
 If **A** 5. is not exceeding **B** 1., fill in with the amount taken from **A** 6. or
 If **A** 5. exceeds **B** 1., fill in with the amount taken from **A** 4. + **B** 1.

*** Net income from **C** 3. not subject to the first 150,000 baht exemption

*** In the case where the taxpayer and spouse, who are over 65 years old and are resident of Thailand in any tax year, derived income under Section 40(1) to (8) of the Revenue Code, each shall be subject to income exemption at the amount of 190,000 baht. The income exemption may be deducted from any types of income but the total amount must not be more than 190,000 baht each.

I hereby certify that the particulars given above are true

Signed.....Taxpayer

Date.....