Attachment of ____ P.N.D. 90 ___ P.N.D.91 Tax Year _____

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 ☐-☐☐☐☐-☐☐☐☐☐-☐☐-☐

Taxpayer Identification Number ☐-☐☐☐-☐☐☐☐-☐

(only in the case where the Personal Identification Number is unavailable)

Name.....Surname.....

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

A Assessable Income

1. Government Pension ☐☐☐☐☐☐☐-☐☐
2. Money paid out of provident funds or Goverment 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 per person in the case where the taxpayer is over 65years old ☐☐☐☐☐☐☐-☐☐
8. Remaining income ☐☐☐☐☐☐☐-☐☐

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% 0f the average monthly salary

☐☐☐☐☐☐-☐☐ x ☐☐ year = ☐☐☐☐☐☐☐-☐☐

2. Income deemed as a base used in calculation of expenses** ☐☐☐☐☐☐☐-☐☐
3. The first part of expenses

☐ 7,000 or

☐ 3,500 x ☐☐ 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 C2.) ☐☐☐☐☐☐☐-☐☐

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 ☐☐☐☐☐☐☐-☐☐

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

*** Net income from C3. not subject to the first **100,000** baht exemption.

Notes

** (a) In the case where the taxpayer received income from A1. to 3., fill in with the amount taken from A4.

(b) In the case where the taxpayer received income from A5., If A5. is not exceeding B1., fill in with the amount taken from A5. or If A5. exceeds B1., fill in with the amount taken from B1.

(c) In the case where the taxpayer received income from A1. to 3. and also received income from A5.,
If A5. is not exceeding B1., fill in with the amount taken from A6. or
If A5. exceeds B1., fill in with the amount taken from A4.+B1.

**** 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

FillingDate.....