**Report**

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Programme: RMM3S1G1

Subject : BAMS 3043 Mathematical and Statistical Software Assignment 1

Case B: Income Tax Filing

Income Tax Filing Form is used to calculate the Malaysian income tax for individuals who do not have business income. The form created using excel spreadsheet (MSS A1.xmsl) and the form contain 4 sheets representing 4 sub forms that required the user to fill in. The 4 forms included Personal Information, Statement Income, Tax Relief and Summary. Table 1 shows the use of each form of the form:

| Form | Usage |
| --- | --- |
| Personal Information | This subform is for taxpayers to fill in personal information such as name, ID number, and income tax number to identify their identity. Besides that, it is necessary to fill up certain important information which are Name, Income Tax No, Identification Number, Type Of Assessment, Handphone.No, Employer.No, and bank details. The 7 information is more important than others as it can help LHDN to verify the user identity. |
| Statement Income | This form is used to record the annual employment income of a taxpayer. The total income will be used to calculate income tax that a taxpayer needs to pay. Furthermore, before proceeding to another part, this sheet will also check whether the aggregate income of the user meets the minimum income which is RM 34001. If the aggregate income is less than RM34001, users can stop to fill up others forms/sheets as their aggregate income does not meet the requirement to pay tax. Therefore, they do not need to pay for the tax. |
| Tax Relief | Tax relief can help taxpayers to maximise the tax refund. It means that taxpayers can claim it to reduce total income and minimize tax payment. All the listed tax reliefs following the documentation given by the government and almost all the tax reliefs had their own restricted value. Therefore, taxpayers should consider the restriction to claim the tax reliefs. For example, the education fees to be claimed is a maximum of RM 7000. |
| Summary | This part shows a summary table. In the summary table, there is total income, total relief, chargeable income and total income tax. Chargeable income is the difference between the total income and total relief and total income tax is the income tax amount that taxpayers should pay. The calculation of both of the values is generated automatically based on the value/amount inserted by taxpayers in previous sheets/forms. From here, taxpayers will know how much income tax they need to pay this year. |

Table 1

At first, when the user opens the income tax filing form, there will be only 1 sheets is visiblable. At the first sheet (Personal Information form), users are required to enter their personal information such as name, income tax number, identification number, and etc. It is compulsory to enter name, income tax no, identification number, type of assessment, handphone number, employer no and bank details. For example, the handphone number is a must for the user to enter as LHDN will need to send TAC code to verify the user's identity. If either one of the 7 compulsory information had not been filled, there will be an error message pop up and users are not able to proceed to the next section. In this sheet, there will be 2 buttons which are Reset and Next. If a user wants to rewrite all the information, then can double click on the reset button to clear all the information filled previously. Otherwise, double click on Next button to proceed to the next sheet/part.

After clicking on Next button at sheet 1 (Personal Information), sheet 2 which is Statement Income Form will be visible. This form required users to enter their annual employment income, income earned from other ways and other information related to income earned. In this part, the form will focus on the aggregate income which is the sum of annual employment income and income earned from other ways such as from rent. The minimum requirement on income to pay income tax in Malaysia is RM 34001. It means that if the aggregate income is less than RM 34001, users did not need to pay for income and they will not be allowed to proceed to the next section/form. They can choose the Cancel button to exit from the current form.

Next form is Tax Relief and will only appear when the user clicks on the Next button in the Statement Income form. This form has been separated into 7 parts which are Self, Parent & Spouse, Education, Medical, Lifestyle, Parenthood, Insurance & Investment and Disabled Person. Each part listed out all the tax relief that related to them. In the form, users only need to enter a value for the tax relief that they can claim at the input column. They also should consider the restricted amount set by the government. All the restricted amount and other instructions will be shown at the input part as hints to the user. If completed, the user should click the Next button to see the total income tax they need to pay.

The last form is Summary form. This form shows the total chargeable income and the total income tax. If the chargeable income is less than zero, which means the tax relief being claimed is more than total income, then the value at the chargeable income cell and total income tax cell will be zero. The calculation for total income tax is based on the latest guidelines given by the government on the official website. After getting the income tax, if the user is willing to look back all the info filled in the previous form, they can proceed by clicking on the Done button. The button will lead the user to refer back to the forms by starting from the first form then proceed to the next form by clicking Next button and now all the forms are not editable. If the user is willing to exit from the form, they can directly close the excel form.

This income tax filing form is user friendly as it gives all the hints and instructions to lead users and tell users how to fill in the form. For all the forms, there will be an error message pop up if the user enters all the information or answers without following the given instructions. For example, if the user typed the alphabet at the stationary income part, the error message will pop up and alert the user to do correction. In addition, there will also be some instructions or hints to tell the user at all the input columns what should fill in the particular cell. Those instructions will be shown using tooltip. All the hints given will make users more understandable about the part that they need to fill in in order to get the correct and accurate amount of total income tax. Besides that, there will also be error messages and information messages pop up to alert users on errors made and inform users about some important messages. In addition, all the subforms have buttons such as Reset button, Next button. These buttons are able to improve user friendly characteristics. Furthermore, the form with an accurate calculation enables users to get the amount of income tax easily. The form generated all the calculations based on the information and amount keyed in by users in the form. It eases the work and saves time for an individual who needs to pay for income tax to calculate the income tax as the calculation is a bit complex. They can directly use the form and get the total income tax. Compared to some of the calculators from online that are also used to calculate Malaysia’s income tax, this form is more understandable as all the tax relief given by the government had been listed out and separated in few parts/sections. Those online calculators are more direct as they combine some similar tax relief together in one. In this case, users may be more confused and need to refer back to the guideline given by the government through the website. Our form provided all the tax relief information given by the government and also summarized the information or guidance made in short and more easily understandable as hints to users.

**Personal Thoughts**

Creating a form in excel is quite interesting as before I did not notice that Microsoft Excel can be used like a programming language. It has a VBA programming language and can be used to create user forms. From this creating an income tax filing form assignment, I learned how to use vba in Excel to control the changes in Excel worksheets. For example, use a control button with a vba code to check for whether the aggregate income is more than the minimum required income to pay for income tax or pop up a message box to alert users once there exists an error. This assignment is quite challenging as I did not use and am not familiar with the Microsoft Excel to write coding or apply functions in the cell and also create a form. Therefore, it takes me some time to search for some relevant resources such as watch some relevant video in order to write code in VBA to make the form more user friendly. For example, I referred to some website to search for how to lock the cell using vba but not directly by clicking the GUI interface. The VBA has actually attracted my attention and makes me willing to continue to find out more code and knowledge about Excel that may help in future jobs.

Furthermore, this income filling form required tax relief and to calculate the income tax. I referred to the tax relief and tax rates guidelines from the LHDN official website. For the calculation of the income tax using tax rates, I got the idea from Dr Tan during the lecture. The explanation from the lecturer actually eases my work as I do not need to waste time to find out the way to do the calculations. Besides that, for the calculation, I mostly used those predefined functions in Excel which can directly write in the cell such as =SUM(). These functions help me to save my time as I do not need to write a long code in VBA.

Moreover, by creating income tax returns, not only allows me to understand Excel better, but also allows me to understand reality better. In reality, it is a must to pay income tax when our annual income is more than RM 34000. From the assignment, I learned how to calculate the income tax, what actually should be included in the calculation, what is tax relief and also what kind of purchase can be claimed in order to reduce the amount of income tax . This knowledge is very important when I start to work in the future. It makes me more clearer about the income tax and all other information or details about the income tax.