



URUSAN SERI PADUKA BAGINDA

BAYARAN POS JELAS
POSTAGE PAID
PUSAT MEL NASIONAL
SHAH ALAM
MALAYSIA
NO. WP0218

Date:

BORANG M 2014

★ Due date to furnish Form M and pay the balance of tax payable:

(a) **30 April 2015** (for those who do not carry on any business); or

(b) **30 June 2015** (for those who carry on business)

- Penalty under subsection 112(3) of the Income Tax Act 1967 (ITA 1967) shall be imposed for failure to furnish this return form before or on the due date for submission.
- An increase in tax of 10% under subsection 103(3) of ITA 1967 shall be imposed for failure to pay the balance of tax payable before or on the due date for submission. Any balance remaining unpaid upon the expiration of 60 days from the date of such increase, shall be further increased by 5% of the balance unpaid under subsection 103(4) of ITA 1967.

★ Please refer to the Form M 2014 Explanatory Notes before filling up this form

IMPORTANT REMINDER

※ All relevant items have to be completed in BLOCK LETTERS and use **black** ink pen.

※ METHOD OF PAYMENT

1. Payment can be made at:

- 1.1 Bank - Information regarding payment via bank is available at the LHDNM Official Portal, <http://www.hasil.gov.my>
- 1.2 LHDNM - **ByrHASiL** via FPX (*Financial Process Exchange*) at the LHDNM Official Portal, <http://www.hasil.gov.my>
- LHDNM payment counters in Peninsular Malaysia (Kuala Lumpur Payment Centre), Sabah and FT Labuan (LHDNM Kota Kinabalu Branch) and Sarawak (LHDNM Kuching Branch) or by mail. Cheques, money orders and bank drafts must be crossed and made payable to the **Director General of Inland Revenue**. When making payment, use the Remittance Slip (CP501) which is available at the LHDNM Official Portal, <http://www.hasil.gov.my>

If sent by post, payment must be sent separately from the form. Payment by CASH must not be sent by post.

1.3 Pos Malaysia Berhad - counter and Pos Online

2. Write down the **name, address, telephone number, income tax number, year of assessment, payment code '084'** and **instalment no. '99'** on the reverse side of the financial instrument. Check the receipts / bank payment slips before leaving the payment counter.

※ Pursuant to section 89 of ITA 1967, a change of address must be furnished to LHDNM within 3 months of the change. Notification can be made via *e-Kemaskini* or by using Form CP600B (Change of Address Notification Form) which can be obtained at the LHDNM Official Portal, <http://www.hasil.gov.my>.

※ The use of e-Filing (e-M) is encouraged. Please access <https://e.hasil.gov.my>

※ For further information, please contact :- Toll Free Line : 1-800-88-5436 (LHDN) Calls From Overseas : 603-7713666

FOR OFFICE USE

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Date received (1)

Date received (2)

If Undelivered, Return To:

JABATAN PEMROSESAN MAKLUMAT
LEMBAGA HASIL DALAM NEGERI MALAYSIA
MENARA HASIL
NO. 3, JALAN 9/10, SEKSYEN 9
KARUNG BERKUNCI 222
43659 BANDAR BARU BANGI
SELANGOR, MALAYSIA



Lembaga Hasil Dalam Negeri Malaysia

**RETURN FORM OF A NON-RESIDENT INDIVIDUAL
UNDER SECTION 77 OF THE INCOME TAX ACT 1967**
This form is prescribed under section 152 of the Income Tax Act 1967

Form

M

YEAR OF ASSESSMENT

2014
CP54 - Pin. 2014**BASIC PARTICULARS**

1 Name (as per identification document)			
2 Income Tax No.		3 Identification No.	
4 Current Passport No.		5 Expiry Date of Current Passport (dd/mm/yyyy)	
6 Passport No. Registered with LHDNM		7 Date of Birth (dd/mm/yyyy)	

PART A: PARTICULARS OF INDIVIDUAL

A1 Citizen	<input type="checkbox"/> Use Country Code (Enter 'MY' if Malaysian Citizen)	A2 Sex	<input type="checkbox"/> 1 = Male 2 = Female
A3 Status as at 31-12-2014	<input type="checkbox"/> 1 = Single <input type="checkbox"/> 2 = Married <input type="checkbox"/> 3 = Divorcee/Widow/Widower <input type="checkbox"/> 4 = Deceased	A4 Date of Marriage / Divorce / Demise (dd/mm/yyyy)	
A5 Type of Assessment	<input type="checkbox"/> 1 = Joint in the name of husband <input type="checkbox"/> 2 = Joint in the name of wife <input type="checkbox"/> 3 = Separate <input type="checkbox"/> 4 = Self whose spouse has tax exempt income / no income / no source of income <input type="checkbox"/> 5 = Self (single/divorcee/widow/widower/deceased)		
A6 Record-keeping	<input type="checkbox"/> 1 = Yes <input type="checkbox"/> 2 = No		

PART B: STATUTORY INCOME, TOTAL INCOME AND TAX PAYABLE / REPAYABLE

		RM	Sen
B1 Statutory income from businesses	B1		.00
B2 Statutory income from partnerships	B2		.00
B3 Aggregate statutory income from businesses (B1 + B2)	B3		.00
B4 LESS: Business losses brought forward (Restricted to amount in B3)	B4		.00
B5 Total (B3 – B4)	B5		.00
B6 Statutory income from employment * / director's fees	B6		.00
* If there is a claim for exemption of employment income under: <input type="checkbox"/> 1 = Paragraph 21 Schedule 6 <input type="checkbox"/> 2 = Double Taxation Agreement between Malaysia and (Use Country Code) State: Amount exempted .00			
B7 Statutory income from dividends and rents	B7		.00
B8 Statutory income from discounts, premiums, pensions, annuities, other periodical payments, other gains or profits and additions pursuant to paragraph 43(1)(c)	B8		.00
B9 AGGREGATE INCOME (B5 + B6 + B7 + B8)	B9		.00
B10 LESS: Current year business losses (Restricted to amount in B9)	B10		.00
B11 LESS: Qualifying prospecting expenditure – Schedule 4 and paragraph 44(1)(b)	B11		.00
B12 LESS: Approved donations / gifts / contributions	B12		.00
B13 TOTAL [B9 – (B10 to B12)] (Enter '0' if value is negative)	B13		.00
B14 TAXABLE PIONEER INCOME	B14		.00
B15 Gross income subject to tax at other rates (Please specify)			.00
B16 TOTAL INCOME (SELF) (B13 + B14 + B15)	B16		.00
B17 TOTAL INCOME TRANSFERRED FROM HUSBAND / WIFE * FOR JOINT ASSESSMENT	B17		.00
* Type of income transferred from HUSBAND / WIFE <input type="checkbox"/> 1 = With business income 2 = Without business income			
B18 AGGREGATE OF TOTAL INCOME (B16 + B17)	B18		.00
B19 CHARGEABLE INCOME (from B16 or B18 whichever applies)	B19		.00
B20 Computation of Tax Chargeable			
Division of Chargeable Income according to the rate applicable		Tax Rate (%)	Income Tax
B20a	.00	26	.
B20b	.00		.
B20c	.00		.
B21 TOTAL INCOME TAX (B20a to B20c)			.
B22 LESS: Section 51 Finance Act 2007 (dividends)	.	Section 110 (others)	.
		Section 132 and 133	.
B23 TAX PAYABLE (B21 – B22)	B23		.
B24 Or TAX REPAYABLE (B22 – B21)	B24		.
B25 Instalments / Monthly Tax Deductions (MTD) paid for 2014 income – SELF and HUSBAND / WIFE for joint assessment			.
B26 Balance of Tax Payable (B23 – B25) / Tax Paid in Excess (B25 – B23)	B26		.

▲ (Enter 'X' if Tax Paid in Excess)

DECLARATION

I hereby declare that the information regarding the income and claim for deductions and reliefs given by me in this return form and in any document attached is true, correct and complete.

This return form is made: ☐ 1 = on my own behalf 2 = on behalf of the individual in item 1 3 = as an executor of the deceased person's estate (if A3 = 4) *

* This form is not a notification pursuant to subsection 74(3) of the Income Tax Act 1967. Please furnish Form CP57 (Notification of Taxpayer's Demise) which is available at the LHDNM Official Portal, <http://www.hasil.gov.my>

Signature:

Date: (dd/mm/yyyy)

PART C: PARTICULARS OF HUSBAND / WIFE			
C1 Name of Husband / Wife <i>(as per identification document)</i>			
C2 Identification No.			
C3 Current Passport No.		C4 Expiry Date of Current Passport (dd/mm/yyyy)	
C5 Passport No. Registered with LHDNM		C6 Date of Birth (dd/mm/yyyy)	

PART D: OTHER PARTICULARS			
D1 Telephone No.	-	D2 Employer's no.	E
D3 e-Mail			
D4 Permanent Address in Country of Origin of Individual / Executor of the Deceased			
Person's Estate	Postcode	City	
	State & Country		
D5 Name of Bank *	D6 Bank Account No. *		
D7 Type of Foreign Currency Requested *	D8 SWIFT Code *		

* NOTE: Enter the Name of the Bank and Bank Account No. for the purpose of electronic refund of income tax

PART E: INCOME OF PRECEDING YEARS NOT DECLARED					
	Type of Income	Year for which Paid	Gross Amount		Provident and Pension Fund Contribution
E1				.00	.00
E2				.00	.00

PART F: FINANCIAL PARTICULARS OF INDIVIDUAL			
F1 Name of business (main business)			
F2 Business code			
TRADING, PROFIT AND LOSS ACCOUNT		BALANCE SHEET	
F3 Sales / Turnover		FIXED ASSETS	
LESS:		F28 Land and buildings	
F4 Opening stock		F29 Plant and machinery	
F5 Purchases and cost of production		F30 Motor vehicles	
F6 Closing stock		F31 Other fixed assets	
F7 Cost of sales (F4 + F5 – F6)		F32 TOTAL FIXED ASSETS (F28 to F31)	
F8 GROSS PROFIT / LOSS (F3 – F7)		F33 Investments	
	▲ (Enter 'X' if negative)	CURRENT ASSETS	
OTHER INCOME		F34 Stock	
F9 Other business income		F35 Trade debtors	
F10 Dividends		F36 Sundry debtors	
F11 Interest and discounts		F37 Cash in hand	
F12 Rents, royalties and premiums		F38 Cash at bank	
F13 Other income			▲ (Enter 'X' if negative)
F14 TOTAL (F9 to F13)		F39 Other current assets	
EXPENSES		F40 TOTAL CURRENT ASSETS (F34 to F39)	
F15 Loan interest		F41 TOTAL ASSETS (F32 + F33 + F40)	
F16 Salaries and wages		LIABILITIES	
F17 Rental / Lease		F42 Loans and overdrafts	
F18 Contracts and subcontracts		F43 Trade creditors	
F19 Commissions		F44 Sundry creditors	
F20 Bad debts		F45 TOTAL LIABILITIES (F42 to F44)	
F21 Travelling and transport		OWNER'S EQUITY	
F22 Repairs and maintenance		F46 Capital account	
F23 Promotion and advertisement		F47 Current account balance brought forward	
F24 Other expenses			▲ (Enter 'X' if negative)
F25 TOTAL EXPENDITURE (F15 to F24)		F48 Current year profit / loss	
F26 NET PROFIT / LOSS			▲ (Enter 'X' if negative)
	▲ (Enter 'X' if negative)	F49 Net advance / drawing	
F27 Non-allowable expenses			▲ (Enter 'X' if negative)
		F50 Current account balance carried forward	
			▲ (Enter 'X' if negative)

Name: _____

Income Tax No.: _____

PART G: PARTICULARS OF BUSINESS INCOME					
G1	Losses carried forward		G2	Pioneer loss carried forward	
G3	Business capital allowance carried forward		G4	Partnership capital allowance carried forward	
PART H: PARTICULARS OF TAX AGENT WHO COMPLETES THIS RETURN FORM					
H1	Name of Firm		H2	Telephone No.	–
H3	Tax Agent's Approval No.		H4	Signature	