



URUSAN SERI PADUKA BAGINDA

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

Date:

FORM M 2015

IMPORTANT REMINDER

- 1) Due date to furnish Form M and pay the balance of tax payable:
 - a) **30 April 2016** (for those who do not carry on any business); or
 - b) **30 June 2016** (for those who carry on business)
- 2) Penalty under subsection 112(3) of the Income Tax Act 1967 (ITA 1967) shall be imposed for failure to furnish this return form by the due date for submission.
- 3) 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 by 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.
- 4) Before filling up this form, please refer to the Form M Explanatory Notes available at the LHDNM Official Portal, <http://www.hasil.gov.my>.
- 5) All relevant items have to be completed in BLOCK LETTERS and use **black** ink pen.
- 6) METHOD OF PAYMENT
 - a) Payment can be made at:
 - i) Bank - Information regarding payment via bank is available at the LHDNM Official Portal, <http://www.hasil.gov.my>
 - ii) 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.
 - iii) Pos Malaysia Berhad - counter and Pos Online
 - b) 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.
- 7) 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>.
- 8) For further information, please contact :- Toll Free Line : 1-800-88-5436 (LHDN) Calls From Overseas : 603-77136666

FOR OFFICE USE

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Date received (1)

Date received (2)

If Undelivered, Return To:

**PUSAT 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**

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 31-12-2015	<input type="checkbox"/> 1 = Single 3 = Divorcee/Widow/Widower <input type="checkbox"/> 2 = Married 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 2 = Joint in the name of wife 3 = Separate <input type="checkbox"/> 4 = Self whose spouse has tax exempt income / no income / no source of income 5 = Self (single/divorcee/widow/widower/deceased)		
A6 Record-keeping	<input type="checkbox"/> 1 = Yes 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 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	25	B20a
B20b	.00		B20b
B20c	.00		B20c
B21 TOTAL INCOME TAX (B20a to B20c)			.
B22 LESS: Section 110 (others)		Section 133	.
B23 TAX PAYABLE (B21 – B22)	B23		.
B24 Or TAX REPAYABLE (B22 – B21)	B24		.
B25 Instalments / Monthly Tax Deductions (MTD) paid for 2015 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 ☐ Identification / Passport No. ☐

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)

Name: _____

Income Tax No.: _____

PART C: PARTICULARS OF HUSBAND / WIFE			
C1	Name of Husband / Wife (as per identification document)		
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
F2A	Type of business activity

TRADING, PROFIT AND LOSS ACCOUNT

F3	Sales / Turnover	
	LESS:	
F4	Opening stock	
F5	Purchases and cost of production	
F6	Closing stock	
F7	Cost of sales (F4 + F5 – F6)	
F8	GROSS PROFIT / LOSS (F3 – F7)	
	▲ (Enter 'X' if negative)	

OTHER INCOME

F9	Other business income	
F10	Dividends	
F11	Interest and discounts	
F12	Rents, royalties and premiums	
F13	Other income	
F14	TOTAL (F9 to F13)	

EXPENSES

F15	Loan interest	
F16	Salaries and wages	
F17	Rental / Lease	
F18	Contracts and subcontracts	
F19	Commissions	
F20	Bad debts	
F21	Travelling and transport	
F22	Repairs and maintenance	
F23	Promotion and advertisement	
F24	Other expenses	
F25	TOTAL EXPENDITURE (F15 to F24)	
F26	NET PROFIT / LOSS	
	▲ (Enter 'X' if negative)	
F27	Non-allowable expenses	

BALANCE SHEET**FIXED ASSETS**

F28	Land and buildings	
F29	Plant and machinery	
F30	Motor vehicles	
F31	Other fixed assets	
F32	TOTAL FIXED ASSETS (F28 to F31)	
F33	Investments	
	CURRENT ASSETS	
F34	Stock	
F35	Trade debtors	
F36	Sundry debtors	
F37	Cash in hand	
F38	Cash at bank	
	▲ (Enter 'X' if negative)	

F39 Other current assets

F40 TOTAL CURRENT ASSETS (F34 to F39)

F41 TOTAL ASSETS (F32 + F33 + F40)

LIABILITIES

F42	Loans and overdrafts	
F43	Trade creditors	
F44	Sundry creditors	
F45	TOTAL LIABILITIES (F42 to F44)	

OWNER'S EQUITY

F46	Capital account	
F47	Current account balance brought forward	
	▲ (Enter 'X' if negative)	
F48	Current year profit / loss	
	▲ (Enter 'X' if negative)	
F49	Net advance / drawing	
	▲ (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: DISPOSAL OF ASSET UNDER THE REAL PROPERTY GAINS TAX ACT 1976					
H1	Any disposal of asset?		1 = Yes 2 = No		
H2	Has the disposal been declared to LHDNM? (If H1 = 1)		1 = Yes 2 = No		
PART J: PARTICULARS OF TAX AGENT WHO COMPLETES THIS RETURN FORM					
J1	Name of Firm		J2	Telephone No.	—
J3	Tax Agent's Approval No.		J4	Signature	