

USE BLACK INK PEN & DO NOT FOLD

Form M 2011

- ★ Due date to furnish Form M and pay the balance of tax payable:
- (a) **30 April 2012** (for those who do not carry on any business); or
 - (b) **30 June 2012** (for those who carry on business)
- Penalty shall be imposed under subsection 112(3) of the Income Tax Act 1967 for failure to furnish this return form within the stipulated period.
 - An increase in tax shall also be imposed under section 103 of the Income Tax Act 1967 for failure to pay the tax or balance of tax payable on or before the due date.
- ★ Please refer to the Form M 2011 Explanatory Notes before filling up this form.

YOU ARE ENCOURAGED TO USE e-FILING (e-M)

For Enquiries:-

- Nearest LHDNM Branch
- Main Line : 1-300-88-3010
- Main Line – Calls From Overseas : 603-4289-3500
- Website : <http://www.hasil.gov.my>
- e-Filing Website : <https://e.hasil.gov.my>
- e-Filing PIN No. Application : pin@hasil.gov.my
/ Contact the nearest LHDNM branch
/ Call the main line

DO NOT SUBMIT THIS FORM IF YOU HAVE FURNISHED YOUR RETURN THROUGH e-FILING

If Undelivered, Return To:

**LEMBAGA HASIL DALAM NEGERI MALAYSIA
PUSAT PEMROSESAN
KARUNG BERKUNCI 11096
50990 KUALA LUMPUR
MALAYSIA**


LEMBAGA HASIL DALAM NEGERI MALAYSIA
PUSAT PEMROSESAN
ARAS 10-18, MENARA C, PERSIARAN MPAJ
JALAN PANDAN UTAMA, PANDAN INDAH
KARUNG BERKUNCI 11096
50990 KUALA LUMPUR

Telephone : 1-300-88-3010

Fax : 03-42893400

 Website : <http://www.hasil.gov.my>
To :
Reference No.

(Identity Card / Police / Army / Passport No.) :

Income Tax No. :
Date :
GUIDE NOTES ON FORM M FOR YEAR OF ASSESSMENT 2011

1. Please be informed that you are required to complete and furnish the enclosed return form in accordance with section 77 of the Income Tax Act 1967 (ITA 1967). It is a return of your chargeable income and tax payable pursuant to subsection 77(4) of ITA 1967. It is also a deemed notice of assessment under subsection 90(2) of the same Act.
2. Therefore, you are advised to:
 - (a) complete this return form with care, correctly and clearly. Please refer to the 'Criteria on Forms Deemed Incomplete' at the LHDNM website; and
 - (b) compute your tax by referring to the Form M Explanatory Notes and Guidebook which are available from the LHDNM website. Working sheets, records and documents need not be furnished with the return form except for cases as stated in paragraph 3 below. However, all working sheets, records and documents must be kept for a period of seven years after the end of the year in which the return is furnished, for the purpose of examination by LHDNM.
3. If you are entitled to a tax refund as per item D9 (Form M), furnish the following working sheet(s) (available from the Guidebook in the LHDNM website) together with the return form for the purpose of repayment:-
 - (a) Working Sheet HK-3 in respect of the claim for tax deduction under section 51 of Finance Act 2007 (dividends);
 - (b) Working Sheet HK-6 pertaining to the claim for section 110 tax deduction (others);
 - (c) Working Sheet HK-9 regarding the foreign tax deducted in the country of origin.
4. Use the enclosed Remittance Slip (CP501) when paying the balance of tax payable as per item E3 (Form M) not later than the stipulated period.
5. The return form must be completed, duly signed and furnished to LHDNM at the above address not later than:
 - (a) 30 April 2012 (for those who do not carry on any business); or
 - (b) 30 June 2012 (for those who carry on business).
6. Only original return forms are acceptable. Return forms furnished via fax are not considered as furnished in accordance with ITA 1967.
7. This form is not a notification pursuant to subsection 74(3) of ITA 1967. The legal representative of a deceased taxpayer is required to furnish Form CP57 (Notification of Taxpayer's Demise).
8. e-Filing PIN no. can be applied via:
 - (a) pin@hasil.gov.my
 - (b) the nearest LHDNM branch
 - (c) 1-300-88-3010 (main line) or 603-4289-3500 (for calls from overseas).

Thank you.

"SERVICE TO THE COUNTRY"
"TOGETHER WE DEVELOP THE NATION"

 Director General of Inland Revenue
 Lembaga Hasil Dalam Negeri Malaysia

1 Name (as per identity card / passport)	<input type="text"/> <input type="text"/>		
2 Income Tax No.	SG / OG	<input type="text"/>	<input type="text"/>
Enter SG or OG			
3 New Identity Card No.	<input type="text"/>	4 Old Identity Card No.	<input type="text"/>
5 Police No.	<input type="text"/>	6 Army No.	<input type="text"/>
7 Current Passport No.	<input type="text"/>	8 Expiry Date of Current Passport	<input type="text"/>
		Day	Month Year
9 Passport No. Registered with LHDNM	<input type="text"/>	10 Date of Birth	<input type="text"/>
		Day	Month Year

Status of Tax (from page 7) (Indicate 'X' in the relevant box)

<input type="checkbox"/> Tax Repayable (item D9)	<input type="checkbox"/> Tax paid in excess (item E4)	<input type="checkbox"/> There is balance of tax payable (item D8 / E3 whichever is relevant)	<input type="checkbox"/> Not taxable / Nil balance (if D8 / D9 / E3 / E4 = '0')
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PART A: PARTICULARS OF INDIVIDUAL

A1 Malaysian Citizen	<input type="checkbox"/> 1 = Yes 2 = No	A2 Country of Residence / Domicile	<input type="text"/> (Use Country Code)
A3 Sex	<input type="checkbox"/> 1 = Male 2 = Female	A4 Status as at 31-12-2011	<input type="checkbox"/> 1 = Single 2 = Married 3 = Divorcee / Widow / Widower 4 = Deceased
A5 Date of Marriage / Divorce / Demise	<input type="text"/>	A6 Type of Assessment	<input type="checkbox"/> 1 = Joint in the name of husband 2 = Joint in the name of wife 3 = Separate 4 = Self whose spouse has tax exempt income / no source of income 5 = Self (single / divorcee / widow / widower / deceased)
		Day	Month Year
A7 Compliance with Public Rulings	<input type="checkbox"/> 1 = Yes 2 = No	A8 Record-keeping	<input type="checkbox"/> 1 = Yes 2 = No
A9 Approved by the Minister as a Knowledge Worker	<input type="checkbox"/> 1 = Yes 2 = Not Applicable	A9a Date of Approval by the Minister (if A9 = 1)	<input type="text"/>
		Day	Month Year

For Office Use

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Date received - 1

Date received - 2

Date received - 3

PARTICULARS OF HUSBAND / WIFE

A blank grid consisting of 10 columns and 2 rows of squares, intended for drawing a picture.

▲

Day Month Year

Day Month Year

A horizontal timeline with tick marks. Below the timeline, the labels 'Day', 'Month', and 'Year' are positioned under their respective tick marks. There are two short horizontal bars above the timeline, one between the 'Day' and 'Month' markers, and another between the 'Month' and 'Year' markers.

Day Month Year

[Declare amount in Ringgit Malaysia (RM) currency]

STATUTORY INCOME AND TOTAL INCOME

Amount (RM)

Name _____

Income Tax No. _____

Statutory Income from Other Sources

C10 Employment * / Director's fees C10 _____

* Claim for exemption under:

☐ 1 = Paragraph 21 Schedule 6

☐ 2 = Double Taxation Agreement
between Malaysia and

(Use Country Code)

Amount exempted

C11 Dividends C11 _____

C12 Discounts C12 _____

C13 Rents and premiums C13 _____

C14 Pensions, annuities and other periodical
payments not falling under C10 to C13 C14 _____

C15 Other gains or profits not falling under C10 to C14 C15 _____

C16 Additions pursuant to paragraph 43(1)(c) C16 _____

C17 Aggregate statutory income from other sources (C10 to C16) C17 _____

C18 **AGGREGATE INCOME** (C9 + C17) C18 _____

C19 **LESS:** Current year business losses
(Restricted to amount in C18) C19 _____

C20 **TOTAL** (C18 - C19) C20 _____

LESS: Other Deductions

C21 Qualifying prospecting expenditure - Schedule 4 and
paragraph 44(1)(b) C21 _____

C22 **TOTAL** (C20 - C21) (Enter '0' if value is negative) C22 _____

LESS: Donations / Gifts / Contributions

C23 Gift of money to the Government, State Government
or local authorities C23 _____

C23A Gift of money to approved institutions or organisations

C24 Gift of money or contribution in kind for any approved
sports activity or sports body

C25 Gift of money or contribution in kind for any project of
national interest approved by the Minister of Finance

Restricted to
7% of C18

Income Tax No.


C26 Gift of artefacts, manuscripts or paintings to the Government / State Government

C26



C27 Gift of money for the provision of library facilities or to libraries

C27



C28 Gift of money or contribution in kind for the provision of facilities in public places for the benefit of disabled persons

C28



C29 Gift of money or medical equipment to any healthcare facility approved by the Ministry of Health

C29



C30 Gift of paintings to the National Art Gallery or any state art gallery

C30

C31 TOTAL [C22 - (C23 to C30)] (Enter '0' if value is negative)

C31

C32 TAXABLE PIONEER INCOME

C32

C33 Gross income subject to tax at other rates

C33a Interest including loan stock interest

C33a

C33b Royalties

C33b

C33c Special classes of income under section 4A

C33c

C33d Other income (Please specify: _____)

C33d

C34 TOTAL INCOME (SELF) (C31 to C33d)

C34



C35 TOTAL INCOME TRANSFERRED FROM
HUSBAND / WIFE * FOR JOINT ASSESSMENT

C35

* Type of income transferred from HUSBAND / WIFE

1 = With business income
2 = Without business income

C36 AGGREGATE OF TOTAL INCOME (C34 + C35)

C36

TAX PAYABLE / REPAYABLE

Knowledge Worker Approved By The Minister

$$= \frac{\text{Gross income from employment with a designated company}}{\text{Total gross income from all sources}} \times \text{Chargeable income (from D1)}$$

Name _____

Income Tax No. _____

LESS: Deductions and Reliefs

D4 Tax deduction under section 51 of Finance Act 2007 (dividends) _____

D5 Section 110 tax deduction (others) in respect of C15 and / or C33 _____

D6 Section 133 tax relief (Restricted to amount in D3) _____

D7 Total deduction and relief (D4 to D6) _____

D8 TAX PAYABLE * (D3 – D7) _____

OR

D9 TAX REPAYABLE * (D7 – D3)
[For a 'Tax Repayable' case,
complete items A16 and A17 on page 2]

PART E: STATUS OF TAX FOR YEAR OF ASSESSMENT 2011

E1 Tax payable (from D8) _____

LESS:

E2 Instalments / Monthly Tax Deductions Paid for 2011 Income
- SELF and HUSBAND / WIFE if joint assessment _____

E3 Balance of tax payable * (E1 - E2) _____

OR

E4 Tax paid in excess * (E2 – E1) _____

* Please enter the tax position (D8 / D9 / E3 / E4 whichever is applicable) under the item 'Status of Tax' on page 1.

PART F: INCOME OF PRECEDING YEARS NOT DECLARED

	Type of Income	Year for which Paid	Gross Amount	Provident and Pension Fund Contribution
F1	_____	_____	_____	_____
F2	_____	_____	_____	_____
F3	_____	_____	_____	_____

PART G: PARTICULARS OF EXECUTOR OF THE DECEASED PERSON'S ESTATE

G1 Executor's Name (as per identity card / passport) _____

G2 New Identity Card No. _____

G3 Old Identity Card No. _____

G4 Police No. _____

G5 Army No. _____

G6 Passport No. _____

Name _____

Income Tax No. _____

PART H: PARTICULARS OF LOSSES, CAPITAL ALLOWANCES AND WITHHOLDING TAXES**H1 LOSSES****H1a** Balance from current year losses

H1a

Balance Carried Forward

H1b Balance from previous years' losses

H1b

H1c Losses carried forward (H1a + H1b)

H1c

Amount Absorbed

H1d Pioneer loss**H2 CAPITAL ALLOWANCES**

Allowance Absorbed

Balance Carried Forward

H2a Business 1**H2b** Business 2**H2c** Business 3 + 4
and so forth (if any)**H2d** Partnership 1**H2e** Partnership 2**H2f** Partnership 3 + 4
and so forth (if any)**H3 WITHHOLDING TAXES**

Basis year payments to non-residents subject to withholding tax provision under sections 107A, 109, 109A, 109B and 109F.

Section

Total Gross Amount Paid

Total Tax Withheld and Remitted to
Lembaga Hasil Dalam Negeri Malaysia**H3a** 107A**H3b** 109**H3c** 109A**H3d** 109B**H3e** 109F**PART J: SPECIAL DEDUCTION, FURTHER DEDUCTION AND DOUBLE DEDUCTION**

Claim Code

Amount

J1

Claim Code

Amount

J2**J3****J4****J5** TOTAL CLAIMED (J1 to J4)

J5

Name _____

Income Tax No. _____

PART K: INCENTIVE CLAIM / EXEMPT INCOME

Type of Incentive

Balance Carried Forward

K1 Schedule 4 qualifying expenditure

K1

Amount Exempted

K2 Pioneer income

K2

PART L: FINANCIAL PARTICULARS OF INDIVIDUAL**L1** Name of Business**TRADING, PROFIT AND LOSS ACCOUNT****L1A** Business code

L1A

L2 Sales / Turnover

L2

LESS:**L3** Opening stock

L3

L4 Purchases and cost of production

L4

L5 Closing stock

L5

L6 Cost of sales (L3 + L4 - L5)

L6

L7 GROSS PROFIT / LOSS (L2 - L6)

L7

(Enter 'X' if negative)

OTHER INCOME:**L8** Other business income

L8

L9 Dividends

L9

L10 Interest and discounts

L10

L11 Rents, royalties and premiums

L11

L12 Other income

L12

L13 TOTAL (L8 to L12)

L13

EXPENSES:**L14** Loan interest

L14

L15 Salaries and wages

L15

L16 Rental / Lease

L16

L17 Contracts and subcontracts

L17

L18 Commissions

L18

A horizontal axis with 11 tick marks, labeled 1 through 11.

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FIXED ASSETS:



Name _____

Income Tax No. _____

LIABILITIES:

L41 Loans and overdrafts

L41

L42 Trade creditors

L42

L43 Sundry creditors

L43

L44 TOTAL LIABILITIES (L41 to L43)

L44

OWNER'S EQUITY:

L45 Capital account

L45

L46 Current account balance brought forward

L46

(Enter 'X' if negative)

L47 Current year profit / loss

L47

(Enter 'X' if negative)

L48 Net advance / drawing

L48

(Enter 'X' if negative)

L49 Current account balance carried forward

L49

(Enter 'X' if negative)

DECLARATION

I,

Identity Card / Police / Army / Passport No. *

(* Delete whichever is not relevant)

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

Date:

Day Month Year

Signature

PARTICULARS OF TAX AGENT WHO COMPLETES THIS RETURN FORM

a

Name of Firm

b

Telephone No.

c

Tax Agent's Approval No.

Date:

Day Month Year

Signature

Name _____

Income Tax No. _____

Please read the following reminder before signing this return form**REMINDER**

Please ensure that this return form is completed and in order. Carefully check all information given before it is furnished to Lembaga Hasil Dalam Negeri Malaysia (LHDNM).

Check to ensure that the following have been done:

(Tick '✓' in the relevant box)

- ☐ Tax computation has been done on the appropriate working sheets (according to the Form M Explanatory Notes and Guidebook) and the amounts accurately transferred to this return form.
- ☐ All working sheets, records and documents are properly kept for examination by LHDNM.
- ☐ All information have been clearly filled in the spaces provided.
- ☐ Name and income tax number are clearly indicated at the top of every page of this return form and relevant working sheets.
- ☐ If there is any balance of tax payable, payment must be made according to the following:-
Payment can be made as follows:
- (a) Bank
- Counters of **CIMB Bank Berhad (CIMB), Public Bank Berhad (PBB), Malayan Banking Berhad (Maybank), EON Bank and Affin Bank Berhad (ABB)** by using the bank payment slip.
 - **CIMB, PBB, Maybank & EON Bank** internet banking and **Maybank** phone banking.
 - Auto Teller Machine (ATM) of **PBB, Maybank & CIMB, PBB** Cheque Deposit Machine and **CIMB** Cash Deposit Machine.
- (b) LHDNM
- **e-Payment** through FPX (Financial Process Exchange) at LHDNM website, <http://www.hasil.gov.my>
 - Payment counters of LHDNM or by mail:
 - Cheques, money orders and bank drafts must be crossed and made payable to the **Director General of Inland Revenue**. Use the Remittance Slip (CP501) when making payment.
 - Write down the **name, address, telephone number, income tax number, year of assessment** and **payment code** on the reverse side of the financial instrument.
 - **Payment by CHEQUE / MONEY ORDER / POSTAL ORDER / BANK DRAFT must be separately remitted to LHDNM at the following address.**
 - **Payment by CASH must not be sent by post.**
- (c) Pos Malaysia Berhad
- counter and *Pos Online*

An increase in tax of 10% shall be imposed for failure to pay the balance of tax payable by the due date. 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. [subsections 103(3) and 103(4) of the Income Tax Act 1967]

	Postal Address	Payment Counter
PENINSULAR MALAYSIA	Lembaga Hasil Dalam Negeri Malaysia Cawangan Pungutan, Tingkat 15, Blok 8A Kompleks Bangunan Kerajaan, Jalan Duta Karung Berkunci 11061 50990 Kuala Lumpur	Tingkat Bawah, Blok 8A Kompleks Bangunan Kerajaan Jalan Duta Kuala Lumpur
SABAH & FT LABUAN	Lembaga Hasil Dalam Negeri Malaysia Cawangan Kota Kinabalu Wisma Hasil Jalan Tunku Abdul Rahman 88600 Kota Kinabalu	Tingkat Bawah Wisma Hasil Jalan Tunku Abdul Rahman Kota Kinabalu
SARAWAK	Lembaga Hasil Dalam Negeri Malaysia Cawangan Kuching Aras 17, Wisma Hasil No. 1, Jalan Padungan 93100 Kuching	Aras 1, Wisma Hasil No. 1, Jalan Padungan Kuching

To: DIRECTOR GENERAL OF INLAND REVENUE

Enclosed herewith is the cheque/money order/postal order/bank draft for payment of income tax.

INCOME TAX NO.

PAYMENT CODE

INSTALMENT NO.

YEAR OF ASSESSMENT

084992011

Amount of Payment

RM

Name and Postal Address

**Reference No. (Identity Card /
Police / Army / Passport No.)**

Cheque No. and Others

Name of Bank

Telephone No.

Date :



MALAYSIAN INCOME TAX Remittance Slip

1. Payment can be made as follows:

1.1 Bank

- Counters of **CIMB Bank Berhad (CIMB)**, **Public Bank Berhad (PBB)**, **Malayan Banking Berhad (Maybank)**, **EON Bank** and **Affin Bank Berhad (ABB)** by using the bank payment slip.
- **CIMB, PBB, Maybank & EON Bank** internet banking and **Maybank** phone banking.
- Auto Teller Machine (ATM) of **PBB, Maybank & CIMB, PBB** Cheque Deposit Machine and **CIMB** Cash Deposit Machine.

1.2 LHDNM

- **e-Payment** through FPX (Financial Process Exchange) at LHDNM website, <http://www.hasil.gov.my>
- Payment counters of LHDNM or by mail:
Cheques, money orders and bank drafts must be crossed and made payable to the **Director General of Inland Revenue**. Use the Remittance Slip (CP501) when making payment.

1.3 Pos Malaysia Berhad - counter and Pos Online

	Postal Address	Payment Counter
PENINSULAR MALAYSIA	Lembaga Hasil Dalam Negeri Malaysia Cawangan Pungutan, Tingkat 15, Blok 8A Kompleks Bangunan Kerajaan, Jalan Duta Karung Berkunci 11061 50990 Kuala Lumpur	Tingkat Bawah, Blok 8A Kompleks Bangunan Kerajaan Jalan Duta Kuala Lumpur
SABAH & FT LABUAN	Lembaga Hasil Dalam Negeri Malaysia Cawangan Kota Kinabalu Wisma Hasil Jalan Tunku Abdul Rahman 88600 Kota Kinabalu	Tingkat Bawah Wisma Hasil Jalan Tunku Abdul Rahman Kota Kinabalu
SARAWAK	Lembaga Hasil Dalam Negeri Malaysia Cawangan Kuching Aras 17, Wisma Hasil No. 1, Jalan Padungan 93100 Kuching	Aras 1, Wisma Hasil No. 1, Jalan Padungan Kuching

2. Write down the **name, address, telephone number, income tax number, year of assessment** and **payment code** on the reverse side of the financial instrument.
3. Check the receipts/bank payment slips before leaving the payment counter.
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