



URUSAN SERI PADUKA BAGINDA

BAYARAN POS JELAS
POSTAGE PAID
PEJABAT POS BESAR
KUALA LUMPUR
MALAYSIA
NO. WP0218

USE BLACK INK PEN & DO NOT FOLD

Form M 2008

Due Date To Furnish Form M And Pay Balance Of Tax Payable:

- (a) 30 April 2009 (for those who do not carry on any business); or
- (b) 30 June 2009 (for those who carry on business)

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

For Enquiries:-

- LHDNM Branch
- Hunting 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>

**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>

CP5M

SULIT

To :

Tax Reference No. :

Date :

PIN No. for e-Filing :

FORM M FOR YEAR OF ASSESSMENT 2008

The above has reference.

2. 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 (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 notice of assessment under subsection 90(2) of the same Act.
3. Therefore, you are advised to:
 - (a) complete this return form with care, correctly and clearly; and
 - (b) compute your tax according to the requirements of the Form M Explanatory Notes (enclosed) and Guidebook (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 4 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.
4. If you are entitled to a tax refund as per item D11 (Form M), furnish the following together with the return form for the purpose of repayment:-
 - (a) Working Sheet HK-3 (enclosed) in respect of the claim for section 110 tax deduction (dividends);
 - (b) Working Sheet HK-6 (available from the Guidebook) and relevant documents pertaining to the claim for section 110 tax deduction (others);
 - (c) Working Sheet HK-7 (enclosed) and relevant documents relating to the claim on section 130 tax relief for a non-resident Malaysian citizen exercising employment outside Malaysia in the public services or the service of a statutory authority of Malaysia; and
 - (d) Working Sheet HK-9 (available from the Guidebook) and relevant documents regarding the foreign tax deducted in the country of origin.
5. 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.
6. The return form must be completed, affirmed, duly signed and furnished to LHDNM at the above address not later than:
 - (a) 30 April 2009 (for those who do not carry on any business); or
 - (b) 30 June 2009 (for those who carry on business).
7. Photocopy of return form and faxed return form furnished to LHDNM are not acceptable.
8. The above PIN No. is for the purpose of e-filing only. Further details can be obtained from: <https://e.hasil.gov.my>

Thank you.

“ BERKHIDMAT UNTUK NEGARA ”
“ MESRA, MEMBANTU, MEMUASKAN ”

Director General of Inland Revenue
Lembaga Hasil Dalam Negeri Malaysia


Form
M

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

YEAR OF ASSESSMENT

2008

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

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 31-12-2008	<input type="checkbox"/>	1 = Single 2 = Married 3 = Divorcee / Widow / Widower 4 = Deceased
A5	Date of Marriage / Divorce / Demise	<input type="text"/>	Day Month Year	A6	Type of Assessment	<input type="checkbox"/>	1 = Joint in the name of husband 2 = Joint in the name of wife 3 = Separate 4 = Single; Spouse without source of income / with tax exempt income
A7	Compliance with Public Rulings	<input type="checkbox"/>	1 = Yes 2 = No	A8	Record-keeping	<input type="checkbox"/>	1 = Yes 2 = No
A9	Correspondence Address	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>					
	Postcode	<input type="text"/>	City	<input type="text"/>			
	State & Country	<input type="text"/>					

For Office Use

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Date received - 1

Date received - 2

Date received - 3

Name _____

Tax Reference No. _____

(Declare in Ringgit Malaysia currency)

PART C: STATUTORY INCOME AND TOTAL INCOME**Statutory Business Income****Business Code****Amount****C1** Business 1**C2** Business 2**C3** Business 3 + 4
and so forth (if any)**Statutory Partnership Income****Tax Reference No.****C4** Partnership 1**D****C5** Partnership 2**D****C6** Partnership 3 + 4
and so forth (if any)**D****C7** Aggregate statutory income from businesses (C1 to C6) C7**C8** LESS: Business losses brought forward
(Restricted to amount in C7)

C8

C9 TOTAL (C7 - C8)

C9

Statutory Income from Other Sources**C10** Employment * / Director's fees

C10

* Claim for exemption under:

☐

1 = Paragraph 21 Schedule 6

2 = Avoidance of Double Taxation
Agreement between Malaysia and

(Use Country Code)

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

Name _____

Tax Reference No. _____

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 FinanceRestricted to
7% of C18**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

Name _____

Tax Reference No. _____

PART E: STATUS OF TAX FOR YEAR OF ASSESSMENT 2008

E1	Tax payable (from D10)	E1	_____
LESS:			
E2	Instalments / Schedular Tax Deductions Paid for 2008 Income - SELF and HUSBAND / WIFE if joint assessment	E2	_____
E3	Balance of tax payable (E1 - E2)	E3	_____
OR			
E4	Tax paid in excess (E2 – E1)	E4	_____

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.	_____			

PART H: PARTICULARS OF LOSSES, CAPITAL ALLOWANCES AND WITHHOLDING TAXES

H1	LOSSES	
Balance Carried Forward		
H1a	Balance from current year losses	H1a _____
H1b	Balance from previous years' losses	H1b _____
H1c	Losses carried forward (H1a + H1b)	H1c _____
Amount Absorbed		
H1d	Pioneer loss	_____

Name _____

Tax Reference No. _____

H2 CAPITAL ALLOWANCES

	Allowance Absorbed	Balance Carried Forward
H2a Business 1	<input type="text"/>	<input type="text"/>
H2b Business 2	<input type="text"/>	<input type="text"/>
H2c Business 3 + 4 and so forth (if any)	<input type="text"/>	<input type="text"/>
H2d Partnership 1	<input type="text"/>	<input type="text"/>
H2e Partnership 2	<input type="text"/>	<input type="text"/>
H2f Partnership 3 + 4 and so forth (if any)	<input type="text"/>	<input type="text"/>

H3 WITHHOLDING TAXES

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

	Section	Total Gross Amount Paid	Total Tax Withheld and Remitted to Lembaga Hasil Dalam Negeri Malaysia
H3a	107A	<input type="text"/>	<input type="text"/>
H3b	109	<input type="text"/>	<input type="text"/>
H3c	109A	<input type="text"/>	<input type="text"/>
H3d	109B	<input type="text"/>	<input type="text"/>

PART J: SPECIAL DEDUCTION, FURTHER DEDUCTION AND DOUBLE DEDUCTION

Claim Code	Amount	Claim Code	Amount
J1	<input type="text"/>	J2	<input type="text"/>
J3	<input type="text"/>	J4	<input type="text"/>
J5	TOTAL CLAIMED (J1 to J4)		J5
			<input type="text"/>

PART K: INCENTIVE CLAIM / EXEMPT INCOME

Type of Incentive	Balance Carried Forward
K1 Schedule 4 qualifying expenditure	<input type="text"/>
	Amount Exempted
K2 Pioneer income	<input type="text"/>

Tax Reference No.

PART L:

FINANCIAL PARTICULARS OF INDIVIDUAL

L1 Name of Business

TRADING, PROFIT AND LOSS ACCOUNT

L1A	Business code	L1A	<div style="border: 1px solid black; width: 150px; height: 30px;"></div>
L2	Sales / Turnover	L2	<div style="border: 1px solid black; width: 400px; height: 30px;"></div>
	LESS:		
L3	Opening stock	L3	<div style="border: 1px solid black; width: 360px; height: 30px;"></div>
L4	Purchases and cost of production	L4	<div style="border: 1px solid black; width: 360px; height: 30px;"></div>
L5	Closing stock	L5	<div style="border: 1px solid black; width: 360px; height: 30px;"></div>
L6	Cost of sales (L3 + L4 - L5)	L6	<div style="border: 1px solid black; width: 400px; height: 30px;"></div>
L7	GROSS PROFIT / LOSS (L2 – L6)	L7	<div style="border: 1px solid black; width: 30px; height: 30px;"></div>

(Enter 'X' if negative)

OTHER INCOME:

	2019	2020	2021
L8 Other business income	10	10	10
L9 Dividends	10	10	10
L10 Interest and discounts	10	10	10
L11 Rents, royalties and premiums	10	10	10
L12 Other income	10	10	10
L13 TOTAL (L8 to L12)	50	50	50

EXPENSES:

Code	Description	Value
L14	Loan interest	
L15	Salaries and wages	
L16	Rental / Lease	
L17	Contracts and subcontracts	
L18	Commissions	
L19	Bad debts	
L20	Travelling and transport	
L21	Repairs and maintenance	
L22	Promotion and advertisement	
L23	Other expenses	
L24	TOTAL EXPENDITURE (L14 to L23)	
L25	NET PROFIT / LOSS	
L26	Non-allowable expenses	

Name _____

Tax Reference No. _____

BALANCE SHEET**FIXED ASSETS:**

L27	Land and buildings	L27	<input type="text"/>
L28	Plant and machinery	L28	<input type="text"/>
L29	Motor vehicles	L29	<input type="text"/>
L30	Other fixed assets	L30	<input type="text"/>

L31	TOTAL FIXED ASSETS (L27 to L30)	L31	<input type="text"/>
L32	Investments	L32	<input type="text"/>

CURRENT ASSETS:

L33	Stock	L33	<input type="text"/>
L34	Trade debtors	L34	<input type="text"/>
L35	Sundry debtors	L35	<input type="text"/>
L36	Cash in hand	L36	<input type="text"/>
L37	Cash at bank	L37	<input type="text"/>
	(Enter 'X' if negative)		▲
L38	Other current assets	L38	<input type="text"/>

L39	TOTAL CURRENT ASSETS (L33 to L38)	L39	<input type="text"/>
L40	TOTAL ASSETS (L31 + L32 + L39)	L40	<input type="text"/>

LIABILITIES:

L41	Loans and overdrafts	L41	<input type="text"/>
L42	Trade creditors	L42	<input type="text"/>
L43	Sundry creditors	L43	<input type="text"/>

L44	TOTAL LIABILITIES (L41 to L43)	L44	<input type="text"/>
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OWNER'S EQUITY:

L45	Capital account	L45	<input type="text"/>
L46	Current account balance brought forward	L46	<input type="text"/>
	(Enter 'X' if negative)		▲
L47	Current year profit / loss	L47	<input type="text"/>
	(Enter 'X' if negative)		▲
L48	Net advance / drawing	L48	<input type="text"/>
	(Enter 'X' if negative)		▲
L49	Current account balance carried forward	L49	<input type="text"/>
	(Enter 'X' if negative)		▲

Name _____

Tax Reference 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 tax reference 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)** and **Malayan Banking Berhad (Maybank)** by using the bank payment slip.
 - **CIMB**, **PBB** and **Maybank** internet banking.
 - Auto Teller Machine (ATM) of **PBB** and **Maybank**.
- (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, tax reference 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.**

	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 Unit Pungutan Tingkat Bawah, 3 & 4, 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 Unit Pungutan Aras 1, 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.

TAX REFERENCE NO.

PAYMENT CODE

INSTALMENT NO.

YEAR OF ASSESSMENT

--

08499

2008

Name and Postal Address

Amount of Payment

RM

A horizontal number line with 11 tick marks, labeled 0 through 10. The tick mark for 5 is marked with a small square.

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**Identity
Card 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)** and **Malayan Banking Berhad (Maybank)** by using the bank payment slip.
 - **CIMB, PBB** and **Maybank** internet banking.
 - Auto Teller Machine (ATM) of **PBB** and **Maybank**.
- 1.2 LHDNM - **e-Payment** through FPX (Financial Process Exchange) at LHDNM website, <http://www.hasil.gov.my>.
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 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.

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SARAWAK	Lembaga Hasil Dalam Negeri Malaysia Unit Pungutan Aras 1, 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, tax reference 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.

Surat Tidak Dapat Diserahkan Sila tandakan 'X' di petak yang berkenaan		
<input type="checkbox"/> Tiada Nama Jalan	<input type="checkbox"/> Alamat Tidak Lengkap	<input type="checkbox"/> Sudah Pindah
<input type="checkbox"/> Tiada Nombor Premis	<input type="checkbox"/> Tidak Dituntut	<input type="checkbox"/> Meninggal Dunia
<input type="checkbox"/> Tiada Penghuni	<input type="checkbox"/> Tidak Dikenali	<input type="checkbox"/> Termusnah
<input type="checkbox"/> Tiada Nama Penerima	<input type="checkbox"/> Enggan Terima	
Alamat yang boleh dihubungi (jika ada)		