

**USE BLACK INK PEN & DO NOT FOLD**

# Form M 2012

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

- (a) **30 April 2013** (for those who do not carry on any business); or
- (b) **30 June 2013** (for those who carry on business)

- Penalty under subsection 112(3) of the Income Tax Act 1967 shall be imposed for failure to furnish this return form within the stipulated period.
- An increase in tax under section 103 of the Income Tax Act 1967 shall also be imposed for failure to pay the tax or balance of tax payable on or before the due date.

★ Please refer to the Form M 2012 Explanatory Notes before filling up this form.

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

For Enquiries:-

- Nearest LHDNM Branch
- Toll Free Line : 1-800-88-5436 (LHDN)
- 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](mailto:pin@hasil.gov.my)  
/ Contact the nearest LHDNM branch  
/ Call the toll free 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**

Toll Free Line : 1-800-88-5436

Fax : 03-42893400

Website : <http://www.hasil.gov.my>
**To :**
**Identification / Passport No. :**
**Income Tax No. :**
**Date :**
**GUIDE NOTES ON FORM M FOR YEAR OF ASSESSMENT 2012**

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 Incomplete Income Tax Return Form' 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 of this return form, 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 of this return form 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 2013 (for those who do not carry on any business); or
  - (b) 30 June 2013 (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) which is available from the LHDNM website.
8. e-Filing PIN no. can be applied via:
  - (a) [pin@hasil.gov.my](mailto:pin@hasil.gov.my)
  - (b) the nearest LHDNM branch
  - (c) 1-800-88-5436 (toll free line) or 603-4289-3500 (for calls from overseas).

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

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  
**2012**  
CP54 - Pin. 2012

<b>1</b>	Name (as per document of identity)	<div style="border: 1px solid black; height: 20px; width: 100%;"></div> <div style="border: 1px solid black; height: 20px; width: 100%;"></div>		
<b>2</b>	Income Tax No.	SG / OG	<div style="border: 1px solid black; width: 20px; height: 20px; display: flex; align-items: center; justify-content: center;">▲</div>	<div style="border: 1px solid black; width: 150px; height: 20px;"></div>
<i>Enter SG or OG</i>				
<b>3</b>	Identification No.	<div style="border: 1px solid black; width: 250px; height: 20px;"></div>		
<b>4</b>	Current Passport No.	<div style="border: 1px solid black; width: 250px; height: 20px;"></div>	<b>5</b>	Expiry Date of Current Passport
			<div style="border: 1px solid black; width: 150px; height: 20px; display: flex; justify-content: space-around;"><div>Day</div><div>Month</div><div>Year</div></div>	
<b>6</b>	Passport No. Registered with LHDNM	<div style="border: 1px solid black; width: 250px; height: 20px;"></div>	<b>7</b>	Date of Birth
			<div style="border: 1px solid black; width: 150px; height: 20px; display: flex; justify-content: space-around;"><div>Day</div><div>Month</div><div>Year</div></div>	

**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**

<b>A1</b>	Malaysian Citizen	<input type="checkbox"/> 1 = Yes 2 = No	<b>A2</b>	Country of Residence / Domicile	<div style="border: 1px solid black; width: 40px; height: 20px;"></div> (Use Country Code)
<b>A3</b>	Sex	<input type="checkbox"/> 1 = Male 2 = Female	<b>A4</b>	Status as at 31-12-2012	<input type="checkbox"/> 1 = Single 2 = Married 3 = Divorcee / Widow / Widower 4 = Deceased
<b>A5</b>	Date of Marriage / Divorce / Demise	<div style="border: 1px solid black; width: 150px; height: 20px; display: flex; justify-content: space-around;"><div>Day</div><div>Month</div><div>Year</div></div>			
<b>A6</b>	Type of Assessment	<div style="display: flex; justify-content: space-between;"> <div> <input type="checkbox"/> 1 = Joint in the name of husband 2 = Joint in the name of wife 3 = Separate         </div> <div> <input type="checkbox"/> 4 = Self whose spouse has tax exempt income / no source of income / no income 5 = Self (single / divorcee / widow / widower / deceased)         </div> </div>			
<b>A7</b>	Record-keeping	<input type="checkbox"/> 1 = Yes 2 = No			

**For Office Use**

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Date received - 1

Date received - 2

Date received - 3

Name

Income Tax No.

**A8** Correspondence Address  
(if there is a change)☐ (Enter 'X' if the correspondence address belongs to a tax agent)

Postcode

City

State &amp; Country

**A9** Permanent Address in Country of Origin of Individual / Executor of the Deceased Person's Estate

Postcode

City

State &amp; Country

**A10** Address of Business Premise

Postcode

Town

State

**A11** Telephone No.**A12** e-Mail**A13** Website / Blog Address**A14** Name of Bank**A15** Bank Account No.**A16** Employer's Name**A17** Employer's No. E

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

**PART B: PARTICULARS OF HUSBAND / WIFE**


A blank grid consisting of 10 columns and 5 rows of squares, intended for drawing a picture.

Expiry Date of Current Passport

Day	Month	Year
10	05	2025

Day                      Month                      Year

Day Month Year

Day Month Year

*[Declare amount in Ringgit Malaysia (RM) currency]*

**PART C: STATUTORY INCOME AND TOTAL INCOME**

Amount (RM)

Statutory Partnership Income	Income Tax No.
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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 FinanceRestricted to  
7% of C18

Name \_\_\_\_\_

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

A horizontal number line with 11 equally spaced tick marks. The line is enclosed in a rectangular box. There are no numbers or labels on the line.

**TAX PAYABLE / REPAYABLE**

**Division of Chargeable Income according to the rate applicable**

## Income Tax

A horizontal number line with a rectangular border. The line has 11 tick marks labeled 0 through 10. Four points are plotted on the line at positions 1, 3, 6, and 9.

A horizontal number line with a rectangular border. Inside, there are 11 vertical tick marks representing integers from 0 to 10. Four solid black dots are plotted on the line at the positions corresponding to the numbers 1, 3, 6, and 9.

A horizontal number line with a rectangular border. It has major tick marks at every integer from 0 to 10. Four points are plotted on the line at positions 1, 3, 6, and 9.

A horizontal number line with a rectangular border. It has major tick marks at every integer from 0 to 10. Four points are plotted on the line at positions 1, 3, 6, and 9.

A horizontal number line with 11 equally spaced tick marks. The line is open at both ends, and there are no numbers or labels on it.

A horizontal number line with tick marks at every integer from 0 to 10. Four points are plotted on the line at positions 1, 3, 6, and 9.



[illegible]

**PART E: STATUS OF TAX FOR YEAR OF ASSESSMENT 2012**

**E1** Tax payable (from D8)

E1

**LESS:**

## **E2** Instalments / Monthly Tax Deductions Paid for 2012 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

\* 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 document of identity)

**G2** Identification No.

**G3** Passport No.

**\*\* 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) which is available from the LHDNM website, <http://www.hasil.gov.my>.**

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

Claim Code

Amount

**J1****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 blank grid consisting of 10 columns and 2 rows of squares, intended for drawing a picture.

A horizontal number line with 10 tick marks, labeled from 0 to 9.

1

**FIXED ASSETS:**

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A horizontal axis with 10 tick marks, labeled 1 through 10.

11

A blank grid consisting of 10 columns and 5 rows of squares, intended for drawing a picture.

**LIABILITIES:**

[illegible]

**OWNER'S EQUITY:**

A horizontal axis with 10 tick marks, labeled 1 through 10.

A horizontal axis with 10 tick marks, labeled 1 through 10.

DECLARATION

[illegible][illegible]

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

Identification / 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.

1 = on my own behalf  
2 = on behalf of

\_\_\_\_\_

A horizontal timeline with three major tick marks labeled 'Day', 'Month', and 'Year'. There are four minor tick marks between each major tick mark. Two short horizontal bars are positioned above the timeline: the first bar is between the first and second minor tick marks after 'Day', and the second bar is between the third and fourth minor tick marks after 'Month'.

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## PARTICULARS OF TAX AGENT WHO COMPLETES THIS RETURN FORM

[illegible][illegible]

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**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)** and **Affin Bank Berhad (ABB)** by using the bank payment slip.
  - **CIMB, PBB, Maybank & Hong Leong 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
<b>PENINSULAR MALAYSIA</b>	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
<b>SABAH &amp; FT LABUAN</b>	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
<b>SARAWAK</b>	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

--

084

99

2012

### 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)** and **Affin Bank Berhad (ABB)** by using the bank payment slip.
- **CIMB, PBB, Maybank & Hong Leong 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
<b>PENINSULAR MALAYSIA</b>	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
<b>SABAH &amp; FT LABUAN</b>	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
<b>SARAWAK</b>	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.
-