

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

# Form M 2010

- ★ Please refer to the Form M 2010 Explanatory Notes before filling up this form.
- ★ Due date to furnish Form M and pay the balance of tax payable:
  - (a) **30 April 2011** (for those who do not carry on any business); or
  - (b) **30 June 2011** (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 be imposed under section 103 of the Income Tax Act 1967 if the tax or balance of tax payable is paid after the due date.

## **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](mailto: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>

CP5M

SULIT

To :

**Reference No.**

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

**Income Tax No.** :

**Date** :

## GUIDE NOTES ON FORM M FOR YEAR OF ASSESSMENT 2010

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; 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 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 tax deduction under section 51 of Finance Act 2007 (dividends);
  - (b) Working Sheet HK-6 (available from the Guidebook) pertaining to the claim for section 110 tax deduction (others);
  - (c) Working Sheet HK-9 (available from the Guidebook) regarding the foreign tax deducted in the country of origin.
4. Claim for carry-back of current year loss can be made in items A8a and H1a(i).
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, duly signed and furnished to LHDNM at the above address not later than:
  - (a) 30 April 2011 (for those who do not carry on any business); or
  - (b) 30 June 2011 (for those who carry on business).
7. Only original return forms printed by LHDNM are acceptable. Return forms furnished via fax are not considered as furnished in accordance with ITA 1967.
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) 1-300-88-3010 (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



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  
**2010**  
CP54 - Pin. 2010

**1** Name (as per identity card / passport)

**2** Income Tax No. **SG / OG**    
Enter SG or OG ▲

**3** New Identity Card No.  **4** Old Identity Card No.

**5** Police No.  **6** Army No.

**7** Current Passport No.  **8** Expiry Date of Current Passport     
Day Month Year

**9** Passport No. Registered with LHDNM  **10** Date of Birth     
Day Month Year

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

☐ Tax Repayable (item D11) ☐ Tax paid in excess (item E4) ☐ There is balance of tax payable (item D10 / E3 whichever is relevant) ☐ Not taxable / Nil balance (if D10 / D11 / E3 / E4 = '0')

**PART A: PARTICULARS OF INDIVIDUAL**

**A1** Malaysian Citizen ☐ 1 = Yes 2 = No **A2** Country of Residence / Domicile  (Use Country Code)

**A3** Sex ☐ 1 = Male 2 = Female **A4** Status as at 31-12-2010 ☐ 1 = Single  
2 = Married  
3 = Divorcee / Widow / Widower  
4 = Deceased

**A5** Date of Marriage / Divorce / Demise    **A6** Type of Assessment ☐ 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)

**A7** Compliance with Public Rulings ☐ 1 = Yes 2 = No **A8** Record-keeping ☐ 1 = Yes 2 = No

**A8a** Carry-back of Current Year Loss ☐ 1 = Yes 2 = No

**A9** Approved by the Minister as a Knowledge Worker ☐ 1 = Yes 2 = Not Applicable **A9a** Date of Approval by the Minister (if A9 = 1)     
Day Month Year

**For Office Use**

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Date received - 1

Date received - 2

Date received - 3



### PARTICULARS OF HUSBAND / WIFE

[illegible]

A blank coordinate grid with x and y axes ranging from 0 to 10. The grid is composed of 11 vertical lines and 11 horizontal lines, creating a 10x10 array of squares. The x-axis is labeled from 0 to 10 at the bottom, and the y-axis is labeled from 0 to 10 on the left side.

Day Month Year

Day Month Year

## STATUTORY INCOME AND TOTAL INCOME

## Amount (RM)

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

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

\_\_\_\_\_

[illegible]

**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

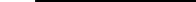
C28



Category	Value
1	0
2	0
3	1
4	0
5	0
6	1
7	0
8	0
9	1
10	0

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

C29



Category	Value
1	0
2	0
3	1
4	0
5	0
6	1
7	0
8	0
9	1
10	0

**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 \_\_\_\_\_

Income Tax No. \_\_\_\_\_

**LESS: Deductions and Reliefs****D6** Tax deduction under section 51 of Finance Act 2007 (dividends) \_\_\_\_\_**D7** Section 110 tax deduction (others) in respect of C15 and / or C33 \_\_\_\_\_**D8** Section 133 tax relief (*Restricted to amount in D5*) \_\_\_\_\_**D9** Total deduction and relief ( D6 to D8 ) \_\_\_\_\_**D10** TAX PAYABLE \* ( D5 – D9 ) \_\_\_\_\_

OR

**D11** TAX REPAYABLE \* ( D9 - D5 )  
[For a 'Tax Repayable' case,  
complete items A16 and A17 on page 2]**PART E: STATUS OF TAX FOR YEAR OF ASSESSMENT 2010****E1** Tax payable (from D10) \_\_\_\_\_**LESS:****E2** Instalments / Monthly Tax Deductions Paid for 2010 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 ( D10 / D11 / 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
<b>F1</b>	_____	_____	_____	_____
<b>F2</b>	_____	_____	_____	_____
<b>F3</b>	_____	_____	_____	_____

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

<b>G1</b>	Executor's Name (as per identity card / passport)	_____	
<b>G2</b>	New Identity Card No.	_____	<b>G3</b> Old Identity Card No. _____
<b>G4</b>	Police No.	_____	<b>G5</b> Army No. _____
<b>G6</b>	Passport No.	_____	

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

## H1 LOSSES

**H1a** Balance from current year losses

Amount Carried Back

H1a(i)

**Balance Carried Forward**

H1a(ii)

**H1b** Balance from previous years' losses

H1b

**H1c** Losses carried forward ( H1a(ii) + H1b )

**H1d** Pioneer loss

Amount Absorbed
2
5
8

## H2 CAPITAL ALLOWANCES

**H2a** Business 1

Balance Carried Forward

**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
H3a	107A

**Total Tax Withheld and Remitted to Lembaga Hasil Dalam Negeri Malaysia**

H3b 109

A horizontal number line with vertical tick marks at every integer from 0 to 10. Three solid black dots are placed on the line at the positions corresponding to the numbers 2, 4, and 6.

**H3c** 109A

**H3d** 109B

H3e 109F

## PART J: SPECIAL DEDUCTION, FURTHER DEDUCTION AND DOUBLE DEDUCTION

	Claim Code	Amount
J1		

	Claim Code	Amount
J2		

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 diagram.

## LIABILITIES:

**OWNER'S EQUITY:**

## DECLARATION

## DECLARATION

[illegible][illegible]

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

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: one between the first and second minor tick marks after 'Day', and another between the third and fourth minor tick marks after 'Month'.

Day Month Year

Signature

**PARTICULARS OF TAX AGENT WHO COMPLETES THIS RETURN FORM**[illegible][illegible]

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)** and **EON Bank** by using the bank payment slip.
  - **CIMB, PBB, Maybank, EON Bank** internet banking and **Maybank** phone 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, 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

--

08499

2010

### 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 **EON Bank** by using the bank payment slip.
- **CIMB, PBB, Maybank, EON Bank** internet banking and **Maybank** phone 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>
- 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
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<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.
-