



**RETURN FORM OF AN INDIVIDUAL  
RESIDENT WHO DOES NOT CARRY ON BUSINESS  
UNDER SECTION 77 OF THE INCOME TAX ACT 1967**  
This form is prescribed under section 152 of the Income Tax Act 1967

**BE  
YEAR OF ASSESSMENT  
2022**

**BASIC INFORMATION**

Name	RAGUNATHAN PRENESH KRISHNAN		
Tax Identification No. (TIN)	IG 25782005010	Identification no.	Z3534380
Current passport no.	Z3534380	Passport no. registered with LHDNM	Z3534380
Citizen	MALAYSIA	Gender	MALE
Type of assessment	SELF WHOSE SPOUSE HAS NO INCOME/NO SOURCE OF INCOME/HAS TAX EXEMPT INCOME	Status as at 31-12-2022	MARRIED
Date of birth	13/12/1983	Date of marriage	02/11/2014

**STATUTORY INCOME AND TOTAL INCOME**

Statutory income from sources of employment in Malaysia	No. of employment = 1	69,612
Statutory income from sources of rents in Malaysia		0
Statutory income from sources of interest, discounts, royalties, premiums, pensions, annuities, other periodical payments and other gains or profits pursuant to paragraph 43(1)(c) in Malaysia		0
Aggregate of other statutory income from sources outside Malaysia received in Malaysia effective from 01.07.2022		
AGGREGATE INCOME		69,612
LESS : Approved investment under angel investor tax incentive		0
TOTAL		69,612
LESS : Approved donations / gifts / contributions		0
TOTAL		69,612
TOTAL INCOME (SELF)		69,612
TOTAL INCOME TRANSFERRED FROM HUSBAND / WIFE * FOR JOINT ASSESSMENT FROM SOURCES IN MALAYSIA AND OUTSIDE MALAYSIA RECEIVED IN MALAYSIA EFFECTIVE FROM 01.07.2022		0
* Type of income transferred from Husband / Wife		
INCOME FROM SOURCES OUTSIDE MALAYSIA RECEIVED IN MALAYSIA FOR THE PERIOD FROM 01.01.2022 - 30.06.2022		0
TOTAL INCOME TRANSFERRED FROM HUSBAND / WIFE * FOR JOINT ASSESSMENT FROM SOURCES OUTSIDE MALAYSIA RECEIVED IN MALAYSIA FOR THE PERIOD FROM 01.01.2022 - 30.06.2022		0

**DONATIONS / GIFTS / CONTRIBUTIONS**

Gift of money to the Government / State Government / local authority		
Gift of money to approved institution / organization / funds		
Gift of money for any sports activity approved by the Minister of Finance		
Gift of money or cost of contribution in kind for any project of national interest approved by the Minister of Finance		
Gift of money in the form of wakaf to religious authority / religious body / public university or gift of money in the form of endowment to public university		
TOTAL	Restricted to 10% of aggregate income	0.00
Gift of artefacts, manuscripts or paintings to the Government or State Government		
Gift of money for the provision of library facilities or to libraries	Restricted to 20,000	
Gift of money or contribution in kind for the provision of facilities in public places for the benefit of disabled persons		
Gift of money / cost / value of gift of medical equipment to any healthcare facility approved by the Ministry of Health	Restricted to 20,000	
Gift of paintings to the National Art Gallery or any state art gallery		
Total approved donations / gifts / contributions		0.00

**RELIEF**

Individual and dependent relatives		9,000
Medical treatment, special needs and carer expenses for parents (certified by medical practitioner)	Restricted to 8,000	0
Basic supporting equipment for disabled self, spouse, child or parent	Restricted to 6,000	0

Disabled individual			6,000	0
Education fees (Self) :				
(i) Other than a degree at masters or doctorate level - Course of study in law, accounting, Islamic financing, technical, vocational, industrial, scientific or technological skills or qualifications	0	Restricted to 7,000	0	0
(ii) Degree at masters or doctorate level - Any course of study	0			
(iii) Course of study undertaken for the purpose of upskilling or self-enhancement ( <i>restricted to 2,000</i> )	0			
Medical expenses on:				
(i) serious diseases for self, spouse or child	0	Restricted to 8,000	0	0
(ii) fertility treatment for self or spouse	0			
(iii) Vaccination for self, spouse and child ( <i>restricted to 1,000</i> )	0			
Expenses (Restricted to 1,000) on:				
(i) Complete medical examination for self, spouse or child	0			
(ii) COVID-19 detection test including purchase of self-detection test kit for self, spouse or child				
(iii) Mental health examination or consultation for self, spouse or child				
Lifestyle - Purchase for self, spouse or child			Restricted to 2,500	2,500
Lifestyle – Additional relief for the use / benefit of self, spouse or child			Restricted to 500	0
Lifestyle – Purchase of personal computer, smartphone or tablet for self, spouse or child use / benefit and not for business use			Restricted to 2,500	2,500
Purchase of self breastfeeding equipment for own child up to 2 years of age (Claim once every 2 assessment years)			Restricted to 1,000	
Child care fees for child aged 6 years and below to a registered Child Care Centre or a Kindergarten			Restricted to 3,000	3,000
Net deposit in <i>Skim Simpanan Pendidikan Nasional</i> (total deposit in 2022 minus total withdrawal in 2022)			Restricted to 8,000	0
Husband /Wife /Payment of alimony to former wife			Restricted to 4,000	4,000
Disabled husband / wife			5,000	0
Child	100% eligibility	50% eligibility		
Child - Under the age of 18 years	1 X 2,000 = 2,000	0 X 1,000 = 0		2,000
Child - 18 years & above and studying	0 X 2,000 = 0 0 X 8,000 = 0	0 X 1,000 = 0 0 X 4,000 = 0		0
Child - Disabled child	0 X 6,000 = 0 0 X 14,000 = 0	0 X 3,000 = 0 0 X 7,000 = 0		0
Life insurance and EPF				
(a) Pensionable public servant category who do not contribute to EPF /approved scheme - Life insurance premium			Restricted to 7,000	
OR (b) Other than (a)				
(i) Premium life insurance			Restricted to 3,000	0
(ii) Contribution to EPF/approved scheme			Restricted to 4,000	0
Private retirement scheme and deferred annuity			Restricted to 3,000	0
Education and medical insurance			Restricted to 3,000	0
Contribution to the Social Security Organization (SOCSO) according to Employees Social Security Act 1969 or Employment Insurance System Act 2017			Restricted to 350	350
Domestic tourism expenses			Restricted to 1,000	0
Payment of installation, rental, purchase including hire-purchase of equipment or subscription for use of electric vehicle charging facility for own vehicle (Not for business use)			Restricted to 2,500	0

**TAX SUMMARY**

TOTAL INCOME				69,612	
Total relief				23,350	
CHARGEABLE INCOME				46,262	
Tax on the first	35,000	At rate (%)		600.00	
Tax on the balance	11,262	8.0		900.96	
Tax on income from sources outside Malaysia received in Malaysia for the period from 01.01.2022 - 30.06.2022	0	3		0.00	
TOTAL INCOME TAX				1,500.96	
LESS : TOTAL REBATE				0.00	
Self	0	Husband/wife	0	Zakat and fitrah	0.00
Departure levy for umrah travel/religious travel for other religions		No. of trips		0	
TOTAL TAX CHARGED				1,500.96	
LESS : Total tax deductions/Relief (Section 132 and 133 tax relief restricted to total tax charged)				0.00	
Section 110 (others)	0.00				
Section 132	0.00	Section 133	0.00		
TAX PAYABLE FOR THE YEAR OF ASSESSMENT 2022				1,500.96	
Payment made for 2022 income – SELF and HUSBAND / WIFE for joint assessment				6,767.85	
Monthly Tax Deductions (MTD) / Section S107D	6,767.85	Self installments / CP500	0.00		
TAX PAID IN EXCESS FOR THE YEAR OF ASSESSMENT 2022				5,266.89	

OTHER PARTICULARS			
Telephone no.		Handphone no.	01137417360
e-Mail	praneshkrishnan@gmail.com		
Employer's no.	E 9156151402	Tax borne by employer	NO
Disposal of asset under the Real Property Gains Tax Act 1976			NO
Disposal declared to LHDNM			
Has financial account(s) at financial institution(s) outside Malaysia			NO
Method of payment for tax refund : Payment via bank account	CIMB BANK BERHAD 7045545097		
Correspondence address	1B-2A, TAMAN LEADER GARDEN, JALAN CHEE SENG 13, TANJUNG BUNGAH		
	11200, TANJONG BUNGAH, PULAU PINANG		

PARTICULARS OF HUSBAND / WIFE			
No.	Name of husband / wife	Identification no.	Date of birth
1	ANNAPOORNI MANI	M5065367	19/03/1987

**DECLARATION**

I	<b>RAGUNATHAN PRENESH KRISHNAN</b>	Identification No.	<b>Z3534380</b>
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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.

**IMPORTANT REMINDER**

Due date to furnish this form and pay tax or balance of tax payable: 30 April 2023

Submission through e-Filing (e-BE) can be made via <http://mytax.hasil.gov.my>

Failure to furnish a return on or before the due date for submission:

- Penalty under subsection 112(3) of the Income Tax Act 1967 (ITA 1967) shall be imposed.

Failure to pay the tax or balance of tax payable on or before the due date for submission:

- An increase in tax of 10% under subsection 103(3) of the ITA 1967 shall be imposed.

Method of payment for tax or balance of tax payable:

a) Payment by Bill Number

i. Effective 1 January 2023, Bill Number will be the mandatory reference number for payment of tax or balance of tax payable. Bill Number can be obtained as follows:

- e-Filing Acknowledgement Receipt for submission via e-Filing.
- Generate Bill Number at MyTax portal at <https://mytax.hasil.gov.my> > ezHasil services > e-Billing > Generate Bill if return form is furnished manually.
- Printed on Notice of Assesment and letter of demands from LHDNM

ii. Payment using Bill Number can be made as follows:

- ByrHASiL service at <https://byrhasil.hasil.gov.my/>
- LHDNM Payment Centre counter
- Appointed commercial banks by LHDNM – Information is available at <http://www.hasil.gov.my>

iii. For payment purposes, please make sure the correct bill number is used. Taxpayers may print the payment slips and scan the QR code on the payment slips as a reference when payment is made.

b) Payment by Tax Identification No. (TIN)

i. During the transition period, payment by TIN is still available as follows:

- LHDNM Payment Centre counter
- Virtual Account number (VA) generated through e-TT at <https://ett.hasil.gov.my>
- Appointed commercial banks by LHDNM – Information is available at <https://www.hasil.gov.my>
- Pos Malaysia Berhad counter

ii. If payment is made over the bank counter or Pos Malaysia Berhad counter, write down the name, address, telephone number, TIN, year of assessment, payment code 084 and number of installments on the reverse side of the financial instrument. Check the payment receipt(s) before leaving the payment counter