LEMBAGA HASIL DALAM NEGERI MALAYSIA
RETURN FORM OF EMPLOYER
UNDER SUBSECTION 83(1) OF THE INCOME TAX ACT 1967
This form is prescribed under section 152 of the Income Tax Act 1967

Name of Employer as Registered

Employer’s No.

Status of Employer
1 = Government 2 = Statutory 3 = Private Sector

Status of Business
1 = In operation 2 = Dormant 3 = In the process of winding up

Income Tax No.

Identification No.

Passport No.

Registration No. with CCM or Others

Correspondence Address

Postcode  Town  State

Date received (1)  Date received (2)  Date received (3)
PART A: INFORMATION ON NUMBER OF EMPLOYEES FOR THE YEAR ENDED 31 DECEMBER 2016

A1 Number of employees

A2 Number of employees subject to MTD

A3 Number of new employees

A4 Number of employees who ceased employment

A5 Number of employees who ceased employment and left Malaysia

A6 Reported to LHDNM? (If A5 is applicable)

1 = Yes

2 = No

BAHAGIAN B: DECLARATION

I hereby declare that the return by this employer contains information which is true, complete and correct as required under the Income Tax Act 1967.

Identification / Passport No. *

("Delete whichever is not relevant)

Date: Day - Month - Year

Signature

Designation

NOTE: This declaration must be made by the employer in accordance with the category of employer as provided under Sections 66 to 76 of the Income Tax Act 1967
An employer is required to complete this statement on all employees for the year 2016. Employers who have submitted information via e-Data Prais need not complete and furnish Form C.P. 8D.

<table>
<thead>
<tr>
<th>A</th>
<th>B</th>
<th>C</th>
<th>D</th>
<th>E</th>
<th>F</th>
<th>G</th>
<th>H</th>
<th>I</th>
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</thead>
<tbody>
<tr>
<td>No.</td>
<td>Name Of Employee</td>
<td>Income Tax No.</td>
<td>Identification / Passport No.</td>
<td>Category Of Employee</td>
<td>Tax Borne By Employer</td>
<td>Qualifying Child Relief</td>
<td>No. Of Children</td>
<td>Total Gross Remuneration</td>
</tr>
<tr>
<td>1 = Yes</td>
<td>2 = No</td>
<td>Total Relief</td>
<td>RM</td>
<td>RM</td>
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</tbody>
</table>

**TOTAL**

**Note:**
1. Category Of Employee (As per MTD Schedule)
   - Category 1: Single
   - Category 2: Married and husband or wife is not working
   - Category 3: Married and husband or wife is working, divorced or widowed, or single with adopted child

2. Including benefits in kind, value of living accommodation benefit provided and gross remuneration in arrears in respect of preceding years.
**RETURN ON REMUNERATION FROM EMPLOYMENT, CLAIM FOR DEDUCTION AND PARTICULARS OF TAX DEDUCTION UNDER THE INCOME TAX RULES (DEDUCTION FROM REMUNERATION) 1994 FOR THE YEAR ENDED 31 DECEMBER 2016**

<table>
<thead>
<tr>
<th>J</th>
<th>K</th>
<th>L</th>
<th>M</th>
<th>N</th>
<th>O</th>
<th>P</th>
<th>Q</th>
<th>R</th>
<th>S</th>
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</thead>
<tbody>
<tr>
<td>Benefits In Kind</td>
<td>Value Of Living Accommodation</td>
<td>Employee Share Option Scheme (ESOS) Benefit</td>
<td>Tax Exempt Allowances / Perquisites / Gifts / Benefits</td>
<td>Total Claim For Deduction By Employee Via Form TP1</td>
<td>Contribution To Employees Provident Fund</td>
<td>Zakat Paid Via Salary Deduction</td>
<td>Total Tax Deduction</td>
<td></td>
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<tr>
<td>RM</td>
<td>RM</td>
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</tbody>
</table>

**Note:**
3 Amount of *zakat* OTHER THAN that paid via monthly salary deduction
A PARTICULARS OF EMPLOYEE

1. Full Name of Employee/Pensioner (Mr./Miss/Madam):

2. Job Designation:

3. Staff No./Payroll No.:

4. New I.C. No.:

5. Passport No.:

6. EPF No.:

7. SOCSO No.:

8. Number Of Children Qualified For Child Relief:

9. If the period of employment is less than a year, please state:
   (a) Date of commencement:
   (b) Date of cessation:

B EMPLOYMENT INCOME, BENEFITS AND LIVING ACCOMMODATION

(Excluding Tax Exempt Allowances/Perquisites/Gifts/Benefits)

1. (a) Gross salary, wages or leave pay (including overtime pay):

2. (b) Fees (including director fees), commission or bonus:

3. (c) Gross tips, perquisites, awards/rewards or other allowances (Details of payment:):

4. (d) Income Tax borne by the Employer in respect of his Employee:

5. (e) Employee Share Option Scheme (ESOS) benefit:

6. (f) Gratuity for the period from to:

7. Details of arrears and others for preceding years paid in the current year:
   (a) Type of income:
   (b) :

8. Benefits in kind (Specify:

9. Value of living accommodation provided (Address:

10. Refund from unapproved Provident/Pension Fund:

11. Compensation for loss of employment:

C PENSION AND OTHERS

1. Pension:

2. Annuities or other Periodical Payments:

D TOTAL DEDUCTION

1. Monthly Tax Deductions (MTD) remitted to LHDNM:

2. CP 38 Deductions:

3. Zakat paid via salary deduction:

4. Total claim for deduction by employee via Form TP1 in respect of:
   (a) Relief:
   (b) Zakat other than that paid via monthly salary deduction:

5. Total qualifying child relief:

E CONTRIBUTIONS PAID BY EMPLOYEE TO APPROVED PROVIDENT/PENSION FUND AND SOCSO

1. Name of Provident Fund:

   Amount of compulsory contribution paid (state the employee’s share of contribution only):

2. SOCSO : Amount of compulsory contribution paid (state the employee’s share of contribution only):

F TOTAL TAX EXEMPT ALLOWANCES / PERQUISITES / GIFTS / BENEFITS

Name of Officer:

Designation:

Name and Address of Employer:

Date: 

Employer’s Telephone No.:
PARTICULARS OF EMPLOYEE

1. Full Name of Employee/Pensioner (Mr./Miss/Madam) .................................................................
2. Department ........................................................................................................................................
3. Job Designation ........................................ 4. Staff No./Payroll No. ..............................................................
5. Identity Card / Police / Army / Passport No. ..........................................................................................
6. EPF No. ...................................................... 7. SOCSO No. ............................................................................
8. Number of Children Qualiﬁed for Child Relief ................................................................. 9. If the period of employment is less than a year, please state:
   (a) Date of commencement ........................................ (b) Date of cessation ....................................................

EMPLOYMENT INCOME AND BENEFITS

Excluding Tax Exempt Allowances/Perquisites/Gifts/Beneﬁts

1. Salary/Emoluments
   (a) Salary, including Leave Pay, Bonus, Taxable Allowances and others
   (b) Gratuity for the period from ... to .................................................................
2. Beneﬁts In Kind (State details: .................................................................)
3. Beneﬁt of Leave Passage for Travel (if applicable)
4. Details of arrears and others for preceding years paid in the current year
   Type of income
   (a) ..........................................................................................
   (b) ..........................................................................................
   TAXABLE INCOME (B1 + B2 + B3 + B4)

TOTAL DEDUCTION

1. Monthly Tax Deductions (MTD) remitted to LHDNM
2. CP 38 Deductions
3. Zakat paid via salary deduction
4. Total claim for deduction by employee via Form TP1 in respect of:
   (a) Relief ..........................................................................................
   (b) Zakat other than that paid via monthly salary deduction
5. Total qualifying child relief

CONTRIBUTION TO EMPLOYEES PROVIDENT FUND AND SOCSO

Amount of compulsory contribution paid (state the employee’s share of contribution only)
1. EPF: RM .................................................. 2. SOCSO: RM ..................................................

LIST OF TAX EXEMPT ALLOWANCES / PERQUISITES / GIFTS / BENEFITS WITH RESPECTIVE AMOUNT

<table>
<thead>
<tr>
<th>Type of Allowance/Perquisite/Gift/Beneﬁt</th>
<th>Exempted Amount (RM)</th>
<th>Type of Allowance/Perquisite/Gift/Beneﬁt</th>
<th>Exempted Amount (RM)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. ..................................................</td>
<td>2. ............................</td>
<td>3. ..................................................</td>
<td>4. ............................</td>
</tr>
</tbody>
</table>

Name of Ofﬁcer ........................................................................................................................................
Designation ............................................................................................................................................
Name and Address of Employer ...........................................................................................................
Date .....................................................................................................................................................
Employer’s Telephone No. ....................................................................................................................
Notes for Part F of Form EA: List of tax exempt allowances / perquisites / gifts / benefits which are required to declare:

<table>
<thead>
<tr>
<th>NO.</th>
<th>SUBJECT</th>
<th>EXEMPTION LIMIT (PER YEAR)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Petrol card, petrol allowance, travelling allowance or toll payment or any of its combination for official duties. If the amount received exceeds RM6,000 a year, the employee can make a further deduction in respect of the amount spent for official duties. Records pertaining to the claim for official duties and the exempted amount must be kept for a period of 7 years for audit purpose.</td>
<td>RM6,000</td>
</tr>
<tr>
<td>2.</td>
<td>Child care allowance in respect of children up to 12 years of age.</td>
<td>RM2,400</td>
</tr>
<tr>
<td>3.</td>
<td>Gifts of fixed line telephone, mobile phone, pager or Personal Digital Assistant (PDA) registered in the name of the employee or employer including cost of registration and installation.</td>
<td>Limited to only 1 unit for each category of assets</td>
</tr>
<tr>
<td>4.</td>
<td>Monthly bills for subscription of broadband, fixed line telephone, mobile phone, pager and PDA registered in the name of the employee or employer including cost of registration and installation.</td>
<td>Limited to only 1 line for each category of assets</td>
</tr>
<tr>
<td>5.</td>
<td>Perquisite (whether in money or otherwise) provided to the employee pursuant to his employment in respect of: (i) past achievement award; (ii) service excellence award, innovation award or productivity award; or (iii) long service award (provided that the employee has exercised an employment for more than 10 years with the same employer).</td>
<td>RM2,000</td>
</tr>
<tr>
<td>6.</td>
<td>Parking rate and parking allowance. This includes parking rate paid by the employer directly to the parking operator.</td>
<td>Restricted to the actual amount expended</td>
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<tr>
<td>7.</td>
<td>Meal allowance received on a regular basis and given at the same rate to all employees. Meal allowance provided for purposes such as overtime or outstation / overseas trips and other similar purposes in exercising an employment are only exempted if given based on the rate fixed in the internal circular or written instruction of the employer.</td>
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</table>
| 8.  | Subsidised interest for housing, education or car loan is fully exempted from tax if the total amount of loan taken in aggregate does not exceed RM300,000. If the total amount of loan exceeds RM300,000, the amount of subsidized interest to be exempted from tax is limited in accordance with the following formula: \[ A \times \frac{B}{C} \]
Where:  
A = is the difference between the amount of interest to be borne by the employee and the amount of interest payable by the employee in the basis period for a year of assessment;  
B = is the aggregate of the balance of the principal amount of housing, education or car loan taken by the employee in the basis period for a year of assessment or RM300,000, whichever is lower;  
C = is the total aggregate of the principal amount of housing, education or car loan taken by the employee. |                                         |

**THE ABOVE EXEMPTIONS ARE NOT APPLICABLE TO EMPLOYEES HAVING CONTROL OVER THE COMPANY, SOLE PROPRIETORS OR PARTNERS OF PARTNERSHIP BUSINESSES**

**Notes:**
1. Only tax exempt allowances / perquisites / gifts / benefits listed above (No. 1 to 8) are **required to declare** in Part F of Form EA.
2. Others allowances / perquisites / gifts / benefits which are exempted from tax but **not required to declare** in Part F of Form EA are as below:
   (i) Consumable business products of the employer provided free of charge or at a partly discounted price to the employee, his spouse and unmarried children. The value of the goods is based on the sales price. Benefits received by the employee from a company within the same group of companies as his employer are **not exempted from tax**. The exemption is restricted to RM1,000.
   (ii) Leave passage for travel (confined only to the cost of fares for the employee and members of his immediate family).  
      (a) within Malaysia (including meals and accommodation) for travel not exceeding 3 times in any calendar year; or  
      (b) outside Malaysia not exceeding one passage in any calendar year, is limited to a maximum of RM3,000.
   (iii) Service provided free or at a discount by the business of the employer to the employee, his spouse and unmarried children. Benefits received by the employee from a company within the same group of companies as his employer are **not exempted from tax**.
   (iv) Tax exempt medical benefits are extended to include traditional medicine and maternity expenses. Traditional medicine means Malay, Chinese and Indian Traditional Medicine given by a medical practitioner registered with bodies which are certified or registered in accordance with the rules governing traditional medicine as laid by the Ministry of Health. Example: Malay traditional massage, ayurvedic or acupuncture. Complimentary medicine and homeopathy such as aromatherapy, reflexology, spa and Thai traditional massage are not included in this exemption.
   (v) Insurance premiums which are obligatory for foreign workers as a replacement to SOCSO contributions.
   (vi) Group insurance premium to cover workers in the event of an accident.