



URUSAN SERI PADUKA BAGINDA

BAYARAN POS JELAS
POSTAGE PAID
PUSAT MEL NASIONAL
SHAH ALAM
MALAYSIA
NO. WP0218

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
/ 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
 - (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

1 Name (as per document of identity)

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

3 Identification No.

4 Current Passport No.

5 Expiry Date of Current Passport
Day Month Year

6 Passport No. Registered with LHDNM

7 Date of Birth
Day Month Year

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

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 31-12-2012 1 = Single 2 = Married 3 = Divorcee / Widow / Widower 4 = Deceased

A5 Date of Marriage / Divorce / Demise
Day Month Year

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 / no income 5 = Self (single / divorcee / widow / widower / deceased)

A7 Record-keeping 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 & Country

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

Postcode City

State & 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

Name _____

Income Tax No.

PART B: PARTICULARS OF HUSBAND / WIFE

B1 Name of Husband / Wife (as per document of identity)

B2 Income Tax No. SG / OG
Enter SG or OG ▲

B3 Identification No.

B4 Current Passport No.

B5 Expiry Date of Current Passport
Day Month Year

B6 Passport No. Registered with LHDNM

B7 Date of Birth
Day Month Year

[Declare amount in Ringgit Malaysia (RM) currency]

PART C: STATUTORY INCOME AND TOTAL INCOME

Statutory Business Income	Business Code	Amount (RM)
C1 Business 1	<input type="text"/>	<input type="text"/>
C2 Business 2	<input type="text"/>	<input type="text"/>
C3 Business 3 + 4 and so forth (if any)	<input type="text"/>	<input type="text"/>

Statutory Partnership Income	Income Tax No.	
C4 Partnership 1	D <input type="text"/>	<input type="text"/>
C5 Partnership 2	D <input type="text"/>	<input type="text"/>
C6 Partnership 3 + 4 and so forth (if any)	D <input type="text"/>	<input type="text"/>
C7 Aggregate statutory income from businesses (C1 to C6)	C7	<input type="text"/>
C8 LESS: Business losses brought forward (Restricted to amount in C7)	C8	<input type="text"/>
C9 TOTAL (C7 - C8)	C9	<input type="text"/>

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**

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

Name _____

Income Tax No.

PART D: TAX PAYABLE / REPAYABLE

D1 CHARGEABLE INCOME (from C34 or C36 whichever applies)

D2 COMPUTATION OF TAX CHARGEABLE
Division of Chargeable Income according to the rate applicable

	Chargeable Income	Rate (%)	Income Tax
D2a	<input type="text"/>	26	<input type="text"/>

Gross income subject to tax at other rates

D2b	<input type="text"/>	5	<input type="text"/>
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D2c	<input type="text"/>	8	<input type="text"/>
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D2d	<input type="text"/>	10	<input type="text"/>
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D2e	<input type="text"/>	12	<input type="text"/>
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D2f	<input type="text"/>	15	<input type="text"/>
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D2g	<input type="text"/>	<input type="text"/>	<input type="text"/>
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D3 Total Income Tax (D2a to D2g) **D3**

LESS: Deductions and Reliefs

D4	Tax deduction under section 51 of Finance Act 2007 (dividends)	<input type="text"/>
D5	Section 110 tax deduction (others) in respect of C15 and / or C33	<input type="text"/>
D6	Section 133 tax relief (Restricted to amount in D3)	<input type="text"/>

D7 Total deduction and relief (D4 to D6) **D7**

D8 TAX PAYABLE * (D3 – D7) **D8**

OR

D9 TAX REPAYABLE * (D7 – D3) **D9**
[For a 'Tax Repayable' case, complete items A14 and A15 on page 2]

Name _____

Income Tax No.

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	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
F2	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
F3	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

			Balance Carried Forward
H1a	Balance from current year losses	H1a	<input type="text"/>
H1b	Balance from previous years' losses	H1b	<input type="text"/>
H1c	Losses carried forward (H1a + H1b)	H1c	<input type="text"/>
	Amount Absorbed		
H1d	Pioneer loss		<input type="text"/>

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, 109B and 109F.

	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"/>
H3e	109F	<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"/>	<input type="text"/>	J2	<input type="text"/>	<input type="text"/>
J3	<input type="text"/>	<input type="text"/>	J4	<input type="text"/>	<input type="text"/>
J5	TOTAL CLAIMED (J1 to J4)		J5	<input type="text"/>	

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

Name _____

Income Tax No.

L19 Bad debts L19

L20 Travelling and transport L20

L21 Repairs and maintenance L21

L22 Promotion and advertisement L22

L23 Other expenses L23

L24 TOTAL EXPENDITURE (L14 to L23) L24

L25 NET PROFIT / LOSS L25
(Enter 'X' if negative) ▲

L26 Non-allowable expenses L26

BALANCE SHEET
FIXED ASSETS:

L27 Land and buildings L27

L28 Plant and machinery L28

L29 Motor vehicles L29

L30 Other fixed assets L30

L31 TOTAL FIXED ASSETS (L27 to L30) L31

L32 Investments L32

CURRENT ASSETS:

L33 Stock L33

L34 Trade debtors L34

L35 Sundry debtors L35

L36 Cash in hand L36

L37 Cash at bank L37
(Enter 'X' if negative) ▲

L38 Other current assets L38

L39 TOTAL CURRENT ASSETS (L33 to L38) L39

L40 TOTAL ASSETS (L31 + L32 + L39) L40

Name _____

Income Tax No.

LIABILITIES:

L41 Loans and overdrafts L41

L42 Trade creditors L42

L43 Sundry creditors L43

L44 TOTAL LIABILITIES (L41 to L43) L44

OWNER'S EQUITY:

L45 Capital account L45

L46 Current account balance brought forward L46
(Enter 'X' if negative)

L47 Current year profit / loss L47
(Enter 'X' if negative)

L48 Net advance / drawing L48
(Enter 'X' if negative)

L49 Current account balance carried forward L49
(Enter 'X' if negative)

DECLARATION

I,

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.

This return form is made: 1 = on my own behalf
 2 = on behalf of

Date:
Day Month Year

Signature

PARTICULARS OF TAX AGENT WHO COMPLETES THIS RETURN FORM

a Name of Firm

b Telephone No.

c Tax Agent's Approval No.

Date:
Day Month Year

Signature

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
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 Cawangan Kota Kinabalu 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 Cawangan Kuching Aras 17, Wisma Hasil No. 1, Jalan Padungan 93100 Kuching	Aras 1, Wisma Hasil No. 1, Jalan Padungan Kuching



REMITTANCE SLIP

CP501 [Pin. 1/2012]

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

Amount of Payment

RM

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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
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 Cawangan Kota Kinabalu 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 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.
-