

Identification / : XXXXXXXXXXXXXXX  
Passport No.  
Income Tax No. : XXXXXXXXXXXXXXX  
Date : XX/XX/XXXX

## FORM M 2013

★ Due date to furnish this form and pay the balance of tax payable:

(a) **30 April 2014** (for those who do not carry on any business); or

(b) **30 June 2014** (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 Explanatory Notes before filling up this form.

### THE USE OF e-FILING (e-M) IS ENCOURAGED

For Enquiries:-

- Nearest LHDNM Branch
- Toll Free Line : 1-800-88-5436 (LHDN)
- Calls From Overseas : 603-77136666
- Website : <http://www.hasil.gov.my>
- e-Filing Website : <https://e.hasil.gov.my>
- e-Filing PIN No. Application : Customer Feedback Form at <http://www.hasil.gov.my>  
/ Contact the nearest LHDNM branch  
/ Call the toll free line

**DO NOT SUBMIT THIS FORM IF THE RETURN IS FURNISHED VIA e-FILING**

### FOR OFFICE USE

|  |  |
|--|--|
|  |  |
|--|--|

Date received (1)

Date received (2)



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

Form  
**M**

YEAR OF ASSESSMENT  
**2013**  
CP54 - Pin. 2013

**BASIC PARTICULARS**

|   |  |  |  |
|---|--|--|--|
| 1 Name (as per identification document) |  | 3 Identification No.                           |  |
| 2 Income Tax No.                        |  | 5 Expiry Date of Current Passport (dd/mm/yyyy) |  |
| 4 Current Passport No.                  |  | 7 Date of Birth (dd/mm/yyyy)                   |  |
| 6 Passport No. Registered with LHDNM    |  |  |  |

**PART A: PARTICULARS OF INDIVIDUAL**

|                            |                          |   |  |                          |                     |
|----------------------------|--------------------------|---|--|--------------------------|---------------------|
| A1 Citizen                 | <input type="checkbox"/> | Use Country Code (Enter 'MY' if Malaysian Citizen)  | A2 Sex   | <input type="checkbox"/> | 1 = Male 2 = Female |
| A3 Status as at 31-12-2013 | <input type="checkbox"/> | 1 = Single 3 = Divorcee/Widow/Widower<br>2 = Married 4 = Deceased   | A4 Date of Marriage / Divorce / Demise (dd/mm/yyyy)                                | <input type="checkbox"/> |                     |
| A5 Type of Assessment      | <input type="checkbox"/> | 1 = Joint in the name of husband<br>4 = Self whose spouse has tax exempt income / no income / no source of income | 2 = Joint in the name of wife<br>5 = Self (single/divorcee/widow/widower/deceased) | 3 = Separate             |                     |
| A6 Record-keeping          | <input type="checkbox"/> | 1 = Yes 2 = No  |  |                          |                     |

**PART B: STATUTORY INCOME, TOTAL INCOME AND TAX PAYABLE / REPAYABLE**

|   |  | RM                   | Sen                  |
|---|--|----------------------|----------------------|
| B1 Statutory income from businesses   | B1   |                      | .00                  |
| B2 Statutory income from partnerships   | B2   |                      | .00                  |
| B3 Aggregate statutory income from businesses ( B1 + B2 )   | B3   |                      | .00                  |
| B4 LESS: Business losses brought forward (Restricted to amount in B3)   | B4   |                      | .00                  |
| B5 Total ( B3 – B4 )  | B5   |                      | .00                  |
| B6 Statutory income from employment * / director's fees   | B6   |                      | .00                  |
| * If there is a claim for exemption of employment income under:   |  |                      |                      |
| <input type="checkbox"/>  | 1 = Paragraph 21 Schedule 6  |                      |                      |
| <input type="checkbox"/>  | 2 = Double Taxation Agreement between Malaysia and <input type="checkbox"/> (Use Country Code) |                      |                      |
| State: Amount exempted  | <input type="text"/>   | .00                  |                      |
| B7 Statutory income from dividends and rents  | B7   |                      | .00                  |
| B8 Statutory income from discounts, premiums, pensions, annuities, other periodical payments, other gains or profits and additions pursuant to paragraph 43(1)(c) | B8   |                      | .00                  |
| B9 AGGREGATE INCOME ( B5 + B6 + B7 + B8 )   | B9   |                      | .00                  |
| B10 LESS: Current year business losses (Restricted to amount in B9)   | B10  |                      | .00                  |
| B11 LESS: Qualifying prospecting expenditure – Schedule 4 and paragraph 44(1)(b)  | B11  |                      | .00                  |
| B12 LESS: Approved donations / gifts / contributions  | B12  |                      | .00                  |
| B13 TOTAL [ B9 – ( B10 to B12 ) ] (Enter '0' if value is negative)  | B13  |                      | .00                  |
| B14 TAXABLE PIONEER INCOME  | B14  |                      | .00                  |
| B15 Gross income subject to tax at other rates (Please specify <input type="text"/> )   |  |                      | .00                  |
| B16 TOTAL INCOME (SELF) ( B13 + B14 + B15 )   | B16  |                      | .00                  |
| B17 TOTAL INCOME TRANSFERRED FROM HUSBAND / WIFE * FOR JOINT ASSESSMENT   | B17  |                      | .00                  |
| * Type of income transferred from HUSBAND / WIFE <input type="checkbox"/> 1 = With business income 2 = Without business income                                    |  |                      |                      |
| B18 AGGREGATE OF TOTAL INCOME ( B16 + B17 )   | B18  |                      | .00                  |
| B19 CHARGEABLE INCOME (from B16 or B18 whichever applies)   | B19  |                      | .00                  |
| B20 Computation of Tax Chargeable   |  |                      |                      |
| Division of Chargeable Income according to the rate applicable  |  | Tax Rate (%)         | Income Tax           |
| B20a  | .00  | 26                   | .                    |
| B20b  | .00  |                      | .                    |
| B20c  | .00  |                      | .                    |
| B21 TOTAL INCOME TAX ( B20a to B20c )   |  |                      | .                    |
| B22 LESS: Section 51 Finance Act 2007 (dividends)   | <input type="text"/>   | Section 110 (others) | <input type="text"/> |
|   | .  | Section 133          | <input type="text"/> |
| B23 TAX PAYABLE ( B21 – B22 )   | B23  |                      | .                    |
| B24 Or TAX REPAYABLE ( B22 – B21 )  | B24  |                      | .                    |
| B25 Instalments / Monthly Tax Deductions paid for 2013 income – SELF and HUSBAND / WIFE for joint assessment  |  |                      | .                    |
| B26 Balance of Tax Payable ( B23 – B25 ) / Tax Paid in Excess ( B25 – B23 )   | B26  |                      | .                    |

▲ (Enter 'X' if Tax Paid in Excess)

**DECLARATION**

I  Identification / Passport No.

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 the individual in item 1 3 = as an executor of the deceased person's estate (if A3 = 4) \*

\* This form is not a notification pursuant to subsection 74(3) of the Income Tax Act 1967. Please furnish Form CP57 (Notification of Taxpayer's Demise) which is available from the LHDNM website, <http://www.hasil.gov.my>

Signature:

Date: (dd/mm/yyyy)

Name: .....

Income Tax No.: .....

| PART C: PARTICULARS OF HUSBAND / WIFE |  |    |  |
|---------------------------------------|--|----|--|
| C1                                    | Name of Husband / Wife<br>(as per identification document) |    |  |
| C2                                    | Identification No.   |    |  |
| C3                                    | Current Passport No.                                       | C4 | Expiry Date of Current Passport (dd/mm/yyyy) |
| C5                                    | Passport No. Registered with LHDNM                         | C6 | Date of Birth (dd/mm/yyyy)                   |

| PART D: OTHER PARTICULARS |   |                 |                     |
|---------------------------|---|-----------------|---------------------|
| D1                        | Telephone No.   | -               | D2 Employer's no. E |
| D3                        | e-Mail  |                 |                     |
| D4                        | Permanent Address in Country of Origin<br>of Individual / Executor of the Deceased<br>Person's Estate | Postcode        | City                |
|                           |   | State & Country |                     |
| D5                        | Name of Bank *  | D6              | Bank Account No. *  |
| D7                        | Type of Foreign Currency Requested *  | D8              | SWIFT Code *        |

\* Note: Complete items D5 to D8 for the refund of 'Tax Repayable' or 'Tax Paid in Excess'

| PART E: INCOME OF PRECEDING YEARS NOT DECLARED |                |                     |              |   |
|--|----------------|---------------------|--------------|---|
|  | Type of Income | Year for which Paid | Gross Amount | Provident and Pension Fund Contribution |
| E1   |                |                     | .00          | .00                                     |
| E2   |                |                     | .00          | .00                                     |

| PART F: FINANCIAL PARTICULARS OF INDIVIDUAL |                                       |                       |   |
|---|---------------------------------------|-----------------------|---|
| F1  | Name of business (main business)      |                       |   |
| F2  | Business code                         |                       |   |
| <b>TRADING, PROFIT AND LOSS ACCOUNT</b>     |                                       | <b>BALANCE SHEET</b>  |   |
| F3  | Sales / Turnover                      | <b>FIXED ASSETS</b>   |   |
| <b>LESS:</b>                                |                                       | F28                   | Land and buildings                          |
| F4  | Opening stock                         | F29                   | Plant and machinery                         |
| F5  | Purchases and cost of production      | F30                   | Motor vehicles                              |
| F6  | Closing stock                         | F31                   | Other fixed assets                          |
| F7  | Cost of sales (F4 + F5 - F6)          | F32                   | <b>TOTAL FIXED ASSETS</b><br>(F28 to F31)   |
| F8  | <b>GROSS PROFIT / LOSS</b> (F3 - F7)  | F33                   | Investments                                 |
|   | ▲ (Enter 'X' if negative)             | <b>CURRENT ASSETS</b> |   |
| <b>OTHER INCOME</b>                         |                                       | F34                   | Stock                                       |
| F9  | Other business income                 | F35                   | Trade debtors                               |
| F10   | Dividends                             | F36                   | Sundry debtors                              |
| F11   | Interest and discounts                | F37                   | Cash in hand                                |
| F12   | Rents, royalties and premiums         | F38                   | Cash at bank                                |
| F13   | Other income                          |                       | ▲ (Enter 'X' if negative)                   |
| F14   | <b>TOTAL</b> (F9 to F13)              | F39                   | Other current assets                        |
| <b>EXPENSES</b>                             |                                       | F40                   | <b>TOTAL CURRENT ASSETS</b><br>(F34 to F39) |
| F15   | Loan interest                         | F41                   | <b>TOTAL ASSETS</b><br>(F32 + F33 + F40)    |
| F16   | Salaries and wages                    | <b>LIABILITIES</b>    |   |
| F17   | Rental / Lease                        | F42                   | Loans and overdrafts                        |
| F18   | Contracts and subcontracts            | F43                   | Trade creditors                             |
| F19   | Commissions                           | F44                   | Sundry creditors                            |
| F20   | Bad debts                             | F45                   | <b>TOTAL LIABILITIES</b><br>(F42 to F44)    |
| F21   | Travelling and transport              | <b>OWNER'S EQUITY</b> |   |
| F22   | Repairs and maintenance               | F46                   | Capital account                             |
| F23   | Promotion and advertisement           | F47                   | Current account balance<br>brought forward  |
| F24   | Other expenses                        |                       | ▲ (Enter 'X' if negative)                   |
| F25   | <b>TOTAL EXPENDITURE</b> (F15 to F24) | F48                   | Current year profit / loss                  |
| F26   | <b>NET PROFIT / LOSS</b>              |                       | ▲ (Enter 'X' if negative)                   |
|   | ▲ (Enter 'X' if negative)             | F49                   | Net advance / drawing                       |
| F27   | Non-allowable expenses                |                       | ▲ (Enter 'X' if negative)                   |
|   |                                       | F50                   | Current account balance<br>carried forward  |
|   |                                       |                       | ▲ (Enter 'X' if negative)                   |

Name: .....

Income Tax No.: .....

| PART G: PARTICULARS OF TAX AGENT WHO COMPLETES THIS RETURN FORM |                          |  |                  |   |
|---|--------------------------|--|------------------|---|
| G1  | Name of Firm             |  | G2 Telephone No. | – |
|   |                          |  | G4 Signature     |   |
| G3  | Tax Agent's Approval No. |  |                  |   |

#### IMPORTANT REMINDER

★ Complete all relevant items in BLOCK LETTERS and use black ink pen.

★ **METHOD OF PAYMENT**

1. Payment can be made as follows:

- |           |   |
|-----------|---|
| 1.1 Bank  | – Information regarding payment via bank is available at the LHDNM website, <a href="http://www.hasil.gov.my">http://www.hasil.gov.my</a> .   |
| 1.2 LHDNM | – <b>e-Payment</b> through FPX ( <i>Financial Process Exchange</i> ) at <a href="http://www.hasil.gov.my">http://www.hasil.gov.my</a> .<br>– Payment counters of LHDNM in Peninsular Malaysia (Collections Branch of LHDNM in Kuala Lumpur), Sabah and FT Labuan (LHDNM branch in Kota Kinabalu) and Sarawak (LHDNM branch in Kuching) or by mail: Cheques, money orders and bank drafts must be crossed and made payable to the <b>Director General of Inland Revenue</b> . When making payment, use the Remittance Slip (CP501) which can be obtained at <a href="http://www.hasil.gov.my">http://www.hasil.gov.my</a> .<br>If sent by post, payment must be sent separately from the form. Payment by CASH must not be sent by post. |

1.3 Pos Malaysia Berhad – Counter and Pos Online

2. Write down the **name, address, telephone number, income tax number, year of assessment, payment code '084' and instalment no. '99'** on the reverse side of the financial instrument.

3. Check the receipts / bank payment slips before leaving the payment counter.

★ **CHANGE OF ADDRESS**

In accordance with section 89 of the Income Tax Act 1967, a change of address must be furnished to LHDNM within 3 months of the change. Notification can be made via *e-Kemaskini* or by using Form CP600B (Form for Notifying Change of Address) which can be obtained at <http://www.hasil.gov.my>.