

COMPLETE THE FOLLOWING ITEMS

Name :

Identification / Passport No. :

Income Tax No. :

Correspondence Address : 

Postcode		City	
State & Country			

## FORM MT 2015

### NON-RESIDENT INDIVIDUAL (KNOWLEDGE WORKER)

**IMPORTANT REMINDER**

- 1) Due date to furnish Form M and pay the balance of tax payable:
  - (a) **30 April 2016** (for those who do not carry on any business); or
  - (b) **30 June 2016** (for those who carry on business)
- 2) Penalty under subsection 112(3) of the Income Tax Act 1967 (ITA 1967) shall be imposed for failure to furnish this return form before or on the due date for submission.
- 3) An increase in tax of 10% under subsection 103(3) of ITA 1967 shall be imposed for failure to pay the balance of tax payable before or on the due date for submission. 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 under subsection 103(4) of ITA 1967.
- 4) Before filling up this form, please refer to the Form M Explanatory Notes available at the LHDNM Official Portal, <http://www.hasil.gov.my>.
- 5) All relevant items have to be completed in BLOCK LETTERS and use **black** ink pen.
- 6) METHOD OF PAYMENT
  - a) Payment can be made at:
    - i) Bank - Information regarding payment via bank is available at the LHDNM Official Portal, <http://www.hasil.gov.my>
    - ii) LHDNM - **ByrHASiL** via FPX (*Financial Process Exchange*) at the LHDNM Official Portal, <http://www.hasil.gov.my>
      - LHDNM payment counters in Peninsular Malaysia (Kuala Lumpur Payment Centre), Sabah and FT Labuan (LHDNM Kota Kinabalu Branch) and Sarawak (LHDNM Kuching Branch) or by mail. Cheques, money orders and bank drafts must be crossed and made payable to the **Director General of Inland Revenue**. When making payment, use the Remittance Slip (CP501) which is available at the LHDNM Official Portal, <http://www.hasil.gov.my>
      - If sent by post, payment must be sent separately from the form. Payment by CASH must not be sent by post.
    - iii) Pos Malaysia Berhad - counter and Pos Online
  - b) 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. Check the receipts / bank payment slips before leaving the payment counter.
- 7) Pursuant to section 89 of ITA 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 (Change of Address Notification Form) which can be obtained at the LHDNM Official Portal, <http://www.hasil.gov.my>.
- 8) The use of e-Filing is encouraged. Please access <https://e.hasil.gov.my>.
- 9) For further information, please contact :- Toll Free Line : 1-800-88-5436 (LHDN)      Calls From Overseas : 603-77136666

**FOR OFFICE USE**

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Date received (1)

Date received (2)



**RETURN FORM OF A NON-RESIDENT INDIVIDUAL (KNOWLEDGE WORKER)  
UNDER SECTION 77 OF THE INCOME TAX ACT 1967**

Form **MT** YEAR OF ASSESSMENT  
**2015**  
CP54T - Pin. 2015

Lembaga Hasil Dalam Negeri Malaysia

This form is prescribed under section 152 of the Income Tax Act 1967

**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 Date Approved by the Minister as Knowledge Worker (dd/mm/yyyy)		A2 Citizen		Use Country Code (Enter 'MY' if Malaysian citizen)
A3 Sex	<input type="checkbox"/> 1 = Male <input type="checkbox"/> 2 = Female	A4 Status as at 31-12-2015	<input type="checkbox"/> 1 = Single <input type="checkbox"/> 3 = Divorcee/Widow/Widower <input type="checkbox"/> 2 = Married <input type="checkbox"/> 4 = Deceased	
A5 Date of Marriage / Divorce / Demise (dd/mm/yyyy)				
A6 Type of Assessment	<input type="checkbox"/> 1 = Joint in the name of husband <input type="checkbox"/> 2 = Joint in the name of wife <input type="checkbox"/> 3 = Separate <input type="checkbox"/> 4 = Self whose spouse has tax exempt income / no income / no source of income <input type="checkbox"/> 5 = Self (single/divorcee/widow/widower/deceased)			
A7 Record-keeping	<input type="checkbox"/> 1 = Yes <input type="checkbox"/> 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="text"/> (Use Country Code)			
State: Amount exempted	<input type="text"/>	.00	
B7 Statutory income from 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"/> )	B15		.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 <input type="checkbox"/> 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

**Chargeable Income subject to Part XIV of Schedule 1**

B20a A = Gross income from employment with a designated company  
B = Total gross income from all sources  
C = Chargeable income (from B19)

A <input type="text"/>	X	C <input type="text"/>	=	<input type="text"/>
B <input type="text"/>				

**Income Tax Computation in Respect of Chargeable Income Subject to Part XIV of Schedule 1**

B20b Chargeable Income (from B20a)	<input type="text"/>	.00	At the Tax Rate of 15%	B20b	<input type="text"/>	.
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**Chargeable Income subject to Part I of Schedule 1**

B20c <input type="text"/>	.00	At the Tax Rate of 25% =	B20c	<input type="text"/>	.
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**Gross income subject to tax at other rates**

B20d <input type="text"/>	.00	At the Tax Rate of <input type="text"/>	% =	B20d	<input type="text"/>	.
B20e <input type="text"/>	.00	At the Tax Rate of <input type="text"/>	% =	B20e	<input type="text"/>	.

**B21 TOTAL INCOME TAX ( B20b to B20e )**

B21	<input type="text"/>	.
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**B22 LESS: Section 110 (others)**

<input type="text"/>	.	Section 133	<input type="text"/>	.
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**B23 TAX PAYABLE ( B21 - B22 )**

B23	<input type="text"/>	.
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**B24 Or TAX REPAYABLE ( B22 - B21 )**

B24	<input type="text"/>	.
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**B25 Instalments / Monthly Tax Deductions (MTD) paid for 2015 income - SELF and HUSBAND / WIFE for joint assessment**

B25	<input type="text"/>	.
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**B26 Balance of Tax Payable ( B23 - B25 ) / Tax Paid in Excess ( B25 - B23 )**

B26	<input type="text"/>	.
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▲ (Enter 'X' if Tax Paid in Excess)

Name: \_\_\_\_\_

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

PART C: PARTICULARS OF HUSBAND / WIFE			
C1 Name of husband / wife (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.	-	Handphone No.	-
D2 Employer's No.	E		
D3 e-Mail			
D4 Permanent Address in Country of Origin of Individual / Executor of the Deceased 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: Enter the Name of the Bank and Bank Account No. for the purpose of electronic refund of income tax

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			
F2A Type of business activity			
<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> (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> (F34 to F39)	
F15 Loan interest		F41 <b>TOTAL ASSETS</b> (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> (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 brought forward	▲ (Enter 'X' if negative)
F24 Other expenses		F48 Current year profit / loss	▲ (Enter 'X' if negative)
F25 <b>TOTAL EXPENDITURE</b> (F15 to F24)		F49 Net advance / drawing	▲ (Enter 'X' if negative)
F26 <b>NET PROFIT / LOSS</b>			▲ (Enter 'X' if negative)
	▲ (Enter 'X' if negative)	F50 Current account balance carried forward	▲ (Enter 'X' if negative)
F27 Non-allowable expenses			

Name: \_\_\_\_\_

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

**PART G: PARTICULARS OF BUSINESS INCOME**

<b>G1</b> Losses carried forward		<b>G2</b> Pioneer loss carried forward	
<b>G3</b> Business capital allowance carried forward		<b>G4</b> Partnership capital allowance carried forward	

**PART H: DISPOSAL OF SHARES IN A REAL PROPERTY COMPANY AND DISPOSAL OF REAL PROPERTY SUBJECT TO THE REAL PROPERTY GAINS TAX ACT 1976**

<b>H1</b> Any disposal of shares in a real property company and / or real property?		1 = Yes 2 = No
<b>H2</b> Has the disposal been declared to LHDNM? (If H1 = 1)		1 = Yes 2 = No

**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 at the LHDNM Official Portal, <http://www.hasil.gov.my>

Signature:

Date: (dd/mm/yyyy)

**PART J: PARTICULARS OF TAX AGENT WHO COMPLETES THIS RETURN FORM**

<b>J1</b> Name of Firm		<b>J2</b> Telephone No.	—
<b>J3</b> Tax Agent's Approval No.		<b>J4</b> Signature	