



COMPLETE THE FOLLOWING ITEMS

Name of partnership	:				
Reference no. (Registration no.)	:				
Income tax no.	:				
Correspondence address	:				
		Postcode		Town	
		State			

FORM P 2019

IMPORTANT REMINDER

- 1) a) Due date to furnish this form: **30 June 2020**
b) Failure to furnish Form P on or before 30 June 2020 is an offence under paragraph 120(1)(d) of the Income Tax Act 1967 (ITA 1967).
- 2) Please: a) refer to the Explanatory Notes before filling up this form.
b) complete all relevant items in BLOCK LETTERS and use **black** ink pen.
- 3) Pursuant to section 89 of ITA 1967, a change of address must be furnished to Lembaga Hasil Dalam Negeri Malaysia (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>.
- 4) The use of e-Filing (e-P) is encouraged. Please access via <https://ez.hasil.gov.my>.
- 5) For further information, please contact Hasil Care Line:-
Hotline: 03-89111000 / Calls From Overseas: 603-89111100

FOR OFFICE USE

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Date received 1

Date received 2



LEMBAGA HASIL DALAM NEGERI MALAYSIA
RETURN FORM OF PARTNERSHIP
UNDER SUBSECTION 86(1) OF THE INCOME TAX ACT 1967
 This form is prescribed under section 152 of the Income Tax Act 1967

Form
P

YEAR OF ASSESSMENT
2019
CP3 - Pin. 2019

1 Name of partnership

2 Income tax no. **D**

3 Reference no. (Registration no.)

4 Number of partners

5 Basis of apportionment

6 Record-keeping 1 = Yes
2 = No

7 Carries on e-Commerce (If 'Yes', also complete item F10 on page 4) 1 = Yes
2 = No

8a Entitled to claim incentive under section 127 (Indicate 'X') 1 = Paragraph 127(3)(b) 2 = Subsection 127(3A) 3 = Not relevant

8b If A8a = 1 and / or 2, please specify:

No.	P.U. (A) No. / Approval No. of Incentive	Amount of Exempt Income (RM)
i.		
ii.		

[Declare amount in Ringgit Malaysia (RM)]

PART A: BUSINESS INCOME

Business income

	Business 1	Pioneer business
A1 Business code	<input type="text"/>	<input type="text"/>
A2 Divisible income / loss	<input type="checkbox"/> <input type="text"/> ▲ (Enter 'X' if value is negative)	<input type="checkbox"/> <input type="text"/> ▲ (Enter 'X' if value is negative)
A3 Partners' benefits	<input type="text"/>	<input type="text"/>
A4 Balancing charge	<input type="text"/>	<input type="text"/>
A5 Balancing allowance and capital allowance	<input type="text"/>	<input type="text"/>
A6 Increased exports allowance for qualifying services	<input type="text"/>	<input type="text"/>

Name of Partnership _____

Income Tax No. D

Income from other partnership businesses

Partnership 1

Pioneer partnership

A7 Business code _____

A8 Income tax no. D _____

A9 Share of adjusted income / loss
Amount (RM) _____
▲ (Enter 'X' if value is negative)

Amount (RM) _____
▲ (Enter 'X' if value is negative)

A10 Balancing charge _____

A11 Balancing allowance and capital allowance _____

A12 Increased exports allowance for qualifying services _____

PART B: OTHER INCOME

Divisible income

Tax deduction

B1 Interest and discounts _____

Sect. 110 (Others) _____

B2 Rents, royalties and premiums _____

Sect. 132 _____

B3 Other income not listed _____

Sect. 133 _____

B4 Additions pursuant to paragraph 43(1)(c) _____

PART C: DIVISIBLE EXPENSES / GIFTS / CLAIMS

C1 Qualifying prospecting expenditure - Schedule 4 and paragraph 44(1)(b) C1 _____

C2 Gift of money to the Government / State Government / local authorities or approved institutions / organisations / funds C2 _____

C3 Gift of artefacts, manuscript or paintings C3 _____

C4 Gift of money for the provision of library facilities or to libraries C4 _____

C5 Gift of paintings to the National Art Gallery or any state art gallery C5 _____

Name of Partnership _____

Income Tax No. D

PART D: SPECIAL DEDUCTIONS, FURTHER DEDUCTIONS AND DOUBLE DEDUCTIONS

Claim code	Amount	Claim code	Amount
D1	<input type="text"/>	D6	<input type="text"/>
D2	<input type="text"/>	D7	<input type="text"/>
D3	<input type="text"/>	D8	<input type="text"/>
D4	<input type="text"/>	D9	<input type="text"/>
D5	<input type="text"/>	D10	<input type="text"/>
D11 Total claimed		D11	<input type="text"/>

PART E: PARTICULARS OF WITHHOLDING TAXES

E Made payments in the basis period which are subject to withholding tax under sections 107A, 109, 109A, 109B and 109F 1 = Yes
2 = No

PART F: PARTICULARS OF PARTNERSHIP

F1 Registered address

Postcode Town

State

F2 Main business address

Postcode Town

State

Name of Partnership _____

Income Tax No.

D

F3 Correspondence address

Postcode

Town

State

F4 Address where accounts are kept

Postcode

Town

State

F5 Employer's no.

E

F6 Precedent partner's name

F7 Telephone no.

F8 Handphone no.

F9 e-Mail

F10 Website / blog address

F11 Has financial account(s) at financial institution(s) outside Malaysia

1 = Yes
2 = No

Name of Partnership _____

Income Tax No. **D**

PART G: PARTICULARS OF PARTNERS

- Note:** 1. Item G1 is specifically for the particulars of the precedent partner
 2. Submit attachment(s) if the number of partners exceed six (6) persons

	(a) Name	(b) Country of residence <i>(Use country code)</i>	(c) (i) Identification / passport / partnership / company registration no. * <i>(* Delete whichever is not relevant)</i> (ii) Income tax no.
G1	<input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/>	(i) <input type="text"/> (ii) <input type="text"/> Income tax no: OG/SG/TA/TC/TP/F/J/C/CS/D/TR/PT/TN <input type="text"/>
G2	<input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/>	(i) <input type="text"/> (ii) <input type="text"/> Income tax no: OG/SG/TA/TC/TP/F/J/C/CS/D/TR/PT/TN <input type="text"/>
G3	<input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/>	(i) <input type="text"/> (ii) <input type="text"/> Income tax no: OG/SG/TA/TC/TP/F/J/C/CS/D/TR/PT/TN <input type="text"/>
G4	<input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/>	(i) <input type="text"/> (ii) <input type="text"/> Income tax no: OG/SG/TA/TC/TP/F/J/C/CS/D/TR/PT/TN <input type="text"/>
G5	<input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/>	(i) <input type="text"/> (ii) <input type="text"/> Income tax no: OG/SG/TA/TC/TP/F/J/C/CS/D/TR/PT/TN <input type="text"/>
G6	<input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/>	(i) <input type="text"/> (ii) <input type="text"/> Income tax no: OG/SG/TA/TC/TP/F/J/C/CS/D/TR/PT/TN <input type="text"/>

Name of Partnership _____

Income Tax No. D

PART G: PARTICULARS OF PARTNERS

Note: Part (e)(ii) Partner's benefits ** consist of:
 1 = Remuneration, salaries, allowances including bonuses & commissions
 2 = Interest
 3 = Other benefits
 (Enter the above number(s) pertaining to the type of benefit received by the partner, in the boxes provided)

(d) (i) Date of appointment in partnership (ii) Date of cessation from partnership	(e) (i) Partner's share (ii) Partner's benefit **	(f) Main business: (i) Statutory income (ii) Adjusted loss Amount (RM)
(i) <input type="text"/> Day Month Year (ii) <input type="text"/> Day Month Year	(i) <input type="text"/> (ii) <input type="text"/> <input type="text"/> <input type="text"/>	(i) <input type="text"/> (ii) <input type="text"/> ▲ (Enter 'X' if value is negative)
(i) <input type="text"/> Day Month Year (ii) <input type="text"/> Day Month Year	(i) <input type="text"/> (ii) <input type="text"/> <input type="text"/> <input type="text"/>	(i) <input type="text"/> (ii) <input type="text"/> ▲ (Enter 'X' if value is negative)
(i) <input type="text"/> Day Month Year (ii) <input type="text"/> Day Month Year	(i) <input type="text"/> (ii) <input type="text"/> <input type="text"/> <input type="text"/>	(i) <input type="text"/> (ii) <input type="text"/> ▲ (Enter 'X' if value is negative)
(i) <input type="text"/> Day Month Year (ii) <input type="text"/> Day Month Year	(i) <input type="text"/> (ii) <input type="text"/> <input type="text"/> <input type="text"/>	(i) <input type="text"/> (ii) <input type="text"/> ▲ (Enter 'X' if value is negative)
(i) <input type="text"/> Day Month Year (ii) <input type="text"/> Day Month Year	(i) <input type="text"/> (ii) <input type="text"/> <input type="text"/> <input type="text"/>	(i) <input type="text"/> (ii) <input type="text"/> ▲ (Enter 'X' if value is negative)
(i) <input type="text"/> Day Month Year (ii) <input type="text"/> Day Month Year	(i) <input type="text"/> (ii) <input type="text"/> <input type="text"/> <input type="text"/>	(i) <input type="text"/> (ii) <input type="text"/> ▲ (Enter 'X' if value is negative)

Name of Partnership _____

Income Tax No. D

PART H: FINANCIAL PARTICULARS OF PARTNERSHIP

BUSINESS INCOME

H1 Business code H1

H1A Type of business activity H1A

H2 Sales or turnover H2

LESS :

H3 Opening stock H3

H4 Purchases and cost of production H4

H5 Closing stock H5

H6 Cost of sales (H3 + H4 – H5) H6

H7 **GROSS PROFIT / LOSS** (H2 – H6) H7
(Enter 'X' if value is negative)

OTHER INCOME:

H8 Other businesses H8

H9 Dividends H9

H10 Interest and discounts H10

H11 Rents, royalties and premiums H11

H12 Other income H12

H13 **TOTAL** (H8 to H12) H13

EXPENSES:

H14 Loan interest H14

H15 Salaries and wages H15

H16 Rental / lease H16

H17 Contract and subcontracts H17

H18 Commissions H18

FOR REFERENCE ONLY

Name of Partnership _____

Income Tax No. D

H19 Bad debts H19

H20 Travelling and transport H20

H21 Repairs and maintenance H21

H22 Promotion and advertisement H22

H23 Other expenses H23

H24 **TOTAL EXPENDITURE** (H14 to H23) H24

H25 **NET PROFIT / LOSS** H25
(Enter 'X' if value is negative)

H26 Non-allowable expenses H26

BALANCE SHEET

FIXED ASSETS:

H27 Land and buildings H27

H28 Plant and machinery H28

H29 Motor vehicles H29

H30 Other fixed assets H30

H31 **TOTAL FIXED ASSETS** (H27 to H30) H31

H32 Investments H32

CURRENT ASSETS:

H33 Stock H33

H34 Trade debtors H34

H35 Other debtors H35

H36 Cash in hand H36

H37 Cash at bank H37
(Enter 'X' if value is negative)

Name of Partnership _____

Income Tax No. D

H38 Other current assets H38

H39 TOTAL CURRENT ASSETS (H33 to H38) H39

H40 TOTAL ASSETS (H31 + H32 + H39) H40

LIABILITIES:

H41 Loans and overdraft H41

H42 Trade creditors H42

H43 Other creditors H43

H44 TOTAL LIABILITIES (H41 to H43) H44

PARTNERSHIP EQUITY:

H45 Capital account H45

H46 Current account balance brought forward H46
(Enter 'X' if value is negative) ▲

H47 Current year profit / loss H47
(Enter 'X' if value is negative) ▲

H48 Drawings / advance (Net) H48
(Enter 'X' if value is negative) ▲

H49 Current account balance carried forward H49
(Enter 'X' if value is negative) ▲

PART J: PRECEDING YEAR'S INCOME NOT DECLARED

	Type of income	Year of assessment	Amount	Tax deduction
J1	<input type="text"/>	<input type="text"/>	<input type="text"/> (Enter 'X' if value is negative) ▲	<input type="text"/>
J2	<input type="text"/>	<input type="text"/>	<input type="text"/> (Enter 'X' if value is negative) ▲	<input type="text"/>

PART K: DISPOSAL OF ASSET UNDER THE REAL PROPERTY GAINS TAX ACT 1976

K1 Disposal of asset(s) under the Real Property Gains Tax Act 1976 (If 'Yes', also complete item K2) 1 = Yes 2 = No

K2 Disposal declared to LHDNM 1 = Yes 2 = No

Name of Partnership _____

Income Tax No. D

PART L: PARTICULARS OF CP30

L1 Original CP30 issued 1 = Yes
(If L1=1, state the date) 2 = No
Day Month Year

L2 Amended CP30 issued Amendment no. -
(State which amendment and the date)
Day Month Year

DECLARATION

I

Identification / passport no.*
(* Delete whichever is not relevant)

hereby declare that the information regarding the income and claim for deductions as given by me in this partnership return form and in any document attached is true, correct and complete.

Signature Date
Day Month Year

Designation

PARTICULARS OF THE FIRM AND SIGNATURE OF THE PERSON WHO COMPLETES THIS RETURN FORM

a Name of firm

b Telephone no.

c Tax agent's approval no.

Signature Date
Day Month Year

Note: Prepare separate CP30 for each partner

Name of partnership

 Income tax no. **D** Business code
 Period from to
Day Month Year Day Month Year

Year of assessment
PARTICULARS OF PARTNER

1 Name of partner

2 Income tax no.: OG/SG/TA/TC/TP/F/JJ/C/CS/D/TR/PT/TN
3 Identification / passport / partnership / company registration no.
4 Share Basis of apportionment
5 Original apportionment * Amended apportionment * (* Enter 'X' in the relevant box)
6 Amendment no. - (State which amendment if there is amendment to the CP30 in the current year)

PART A: APPORTIONMENT OF BUSINESS INCOME / LOSS

	Business 1	Pioneer business
A1 Divisible Income / Loss	<input type="text"/> ▲ (Enter 'X' if value is negative)	<input type="text"/> ▲ (Enter 'X' if value is negative)
ADD: PARTNER'S BENEFITS		
A2 Interest	<input type="text"/>	<input type="text"/>
A3 Allowances, salary, bonus, EPF	<input type="text"/>	<input type="text"/>
A4 Withdrawal of stock	<input type="text"/>	<input type="text"/>
A5 Cash withdrawal	<input type="text"/>	<input type="text"/>
A6 Travelling / accommodation	<input type="text"/>	<input type="text"/>
A7 Benefit of motor vehicles	<input type="text"/>	<input type="text"/>
A8 Telephone	<input type="text"/>	<input type="text"/>
A9 Fees	<input type="text"/>	<input type="text"/>
A10 Medical	<input type="text"/>	<input type="text"/>
A11 General expenses	<input type="text"/>	<input type="text"/>
A12 TOTAL (A2 to A11)	<input type="text"/>	<input type="text"/>
A13 Adjusted income / loss (A1 + A12)	<input type="text"/> ▲ (Enter 'X' if value is negative)	<input type="text"/> ▲ (Enter 'X' if value is negative)
A14 Balancing charge	<input type="text"/>	<input type="text"/>
A15 Balancing allowance and capital allowance	<input type="text"/>	<input type="text"/>
A16 Increased exports allowance for qualifying services	<input type="text"/>	<input type="text"/>



	Partnership 1	Pioneer partnership
A17 Income tax no.	D <input style="width: 150px; height: 20px;" type="text"/>	<input style="width: 150px; height: 20px;" type="text"/>
A18 Adjusted income / loss	<input style="width: 150px; height: 20px;" type="text"/> ▲ (Enter 'X' if value is negative)	<input style="width: 150px; height: 20px;" type="text"/> ▲ (Enter 'X' if value is negative)
A19 Balancing charge	<input style="width: 150px; height: 20px;" type="text"/>	<input style="width: 150px; height: 20px;" type="text"/>
A20 Balancing allowance and capital allowance	<input style="width: 150px; height: 20px;" type="text"/>	<input style="width: 150px; height: 20px;" type="text"/>
A21 Increased exports allowance for qualifying services	<input style="width: 150px; height: 20px;" type="text"/>	

PART B: APPORTIONMENT OF OTHER INCOME

	Divisible income	Tax deduction
B1 Interest and discounts	<input style="width: 150px; height: 20px;" type="text"/>	Sec. 110 (Others) <input style="width: 150px; height: 20px;" type="text"/> Sec. 132 <input style="width: 150px; height: 20px;" type="text"/> Sec. 133 <input style="width: 150px; height: 20px;" type="text"/>
B2 Rents, royalties and premiums	<input style="width: 150px; height: 20px;" type="text"/>	
B3 Other income not listed	<input style="width: 150px; height: 20px;" type="text"/>	
B4 Additions pursuant to paragraph 43(1)(c)	<input style="width: 150px; height: 20px;" type="text"/>	

PART C: APPORTIONMENT OF EXPENSES / GIFTS / CLAIMS

C1 Qualifying prospecting expenditure - Schedule 4 and paragraph 44(1)(b)	<input style="width: 150px; height: 20px;" type="text"/>
C2 Gift of money to the Government / State Government / local authorities or approved institutions / organisations / funds	<input style="width: 150px; height: 20px;" type="text"/>
C3 Gift of artefacts, manuscripts or paintings	<input style="width: 150px; height: 20px;" type="text"/>
C4 Gift of money for the provisions of library facilities or to libraries	<input style="width: 150px; height: 20px;" type="text"/>
C5 Gift of paintings to the National Art Gallery or any state art gallery	<input style="width: 150px; height: 20px;" type="text"/>

PART D: APPORTIONMENT OF PRECEDING YEAR'S INCOME NOT DECLARED

	Type of income	Year of assessment	Amount	Tax deduction
D1	<input style="width: 50px; height: 20px;" type="text"/>	<input style="width: 50px; height: 20px;" type="text"/>	<input style="width: 150px; height: 20px;" type="text"/> ▲ (Enter 'X' if value is negative)	<input style="width: 150px; height: 20px;" type="text"/>
D2	<input style="width: 50px; height: 20px;" type="text"/>	<input style="width: 50px; height: 20px;" type="text"/>	<input style="width: 150px; height: 20px;" type="text"/> ▲ (Enter 'X' if value is negative)	<input style="width: 150px; height: 20px;" type="text"/>

PREPARED BY: <input style="width: 100%; height: 20px;" type="text"/> <small>Day Month Year</small> Date	<input style="width: 100%; height: 40px;" type="text"/> Designation	<input style="width: 100%; height: 40px;" type="text"/> Signature
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