



URUSAN SERI PADUKA BAGINDA

BAYARAN POS JELAS
POSTAGE PAID
PEJABAT POS BESAR
KUALA LUMPUR
MALAYSIA
NO. WP0218

FOR REFERENCE ONLY

USE BLACK INK PEN & DO NOT FOLD

FORM C & FORM R 2010

THE USE OF *e-FILING* IS ENCOURAGED (e-C and e-R)

For Enquiries, Please Contact:-

- Nearest LHDNM Branch
- Main Line : 1-300-88-3010
- Main Line – Calls From Overseas : 603-4289-3500
- Website : <http://www.hasil.gov.my>
- e-Filing Website : <https://e.hasil.gov.my>

THIS FORM NEED NOT BE FURNISHED IF *e-FILING* IS USED

If Undelivered, Return To:

**LEMBAGA HASIL DALAM NEGERI MALAYSIA
PUSAT PEMROSESAN
KARUNG BERKUNCI 11018
50990 KUALA LUMPUR
MALAYSIA**



LEMBAGA HASIL DALAM NEGERI MALAYSIA

CP5A

SULIT

**PUSAT PEMROSESAN
ARAS 10-18, MENARA C, PERSIARAN MPAJ
JALAN PANDAN UTAMA, PANDAN INDAH
KARUNG BERKUNCI 11018
50990 KUALA LUMPUR**

Telephone : 1-300-88-3010
Fax : 03-42893400
Website : <http://www.hasil.gov.my>

To :

Reference No. (Registration No.):

Income Tax No. :

Date :

GUIDE NOTES FOR FORM C AND FORM R FOR YEAR OF ASSESSMENT 2010

1. Form C is:

- a statement under section 77A of the Income Tax Act (ITA) 1967;
- an income tax computation pursuant to subsection 77A(3) of ITA 1967; and
- a notice of assessment under subsection 90(2) of the same Act.

2. Therefore, you are required to:

- complete this return form correctly and clearly.
- compute your tax based on audited accounts and in accordance with the guidebook which can be printed from the website of Lembaga Hasil Dalam Negeri Malaysia (LHDNM). Working sheets / appendices used for computation need not be furnished with this return form but must be kept for a period of seven (7) years after the end of the year in which the return form is furnished, for the purpose of examination by LHDNM.
- furnish Form C (RK-T) / Form C (RK-S) which can be printed from the website if the company claims/surrenders loss under the Group Relief provision.
- furnish the following appendices which can be printed from the website if entitled to a tax refund as per item B17 of this return form:
 - Appendix B1 in respect of the claim for tax deduction under section 51 of Finance Act 2007 (dividends);
 - Appendix B2 and relevant documents pertaining to the claim for section 110 tax deduction (others); and
 - Appendix B3 / Appendix B4, if applicable relating to the foreign tax deducted in the country of origin.
- use the Remittance Slip (CP207) for Form C when paying the balance of tax payable (if any) as per item C3 of this return form.
- The claim for carry-back of current year loss can be made in items XIII and F1B.

3. Form R is a statement under subparagraph 45(1)(a)(ii) Part II in Chapter II of the Finance Act 2007 (Act 683) and subsection 48(1) Part II in Chapter II of the Finance Act 2009 (Act 693).

- You are required to complete this return form correctly and clearly in accordance with the explanatory notes which can be printed from the website.
- The amount of excess which is a debt due to the Government, shall be payable within the stipulated period. Use the Remittance Slip (CP207) for Form R which is enclosed with the Form C, when making payment.

4. Detach the Remittance Slip (CP207) before you furnish the Form C. The Form C and Form R must be completed, affirmed, duly signed and furnished to LHDNM at the above address within the stipulated period.

5. Only return forms (original) printed by LHDNM are acceptable. Return forms submitted via fax are considered not furnished in accordance with the Income Tax Act 1967.

Thank you.

**“BERKHIDMAT UNTUK NEGARA”
“BERSAMA MEMBANGUN NEGARA”**

Director General of Inland Revenue
Lembaga Hasil Dalam Negeri Malaysia



I Name of company [Submit Form 13 if there is a change in name]

II Reference no. (registration no.)

III Employer's no. **E**

IV Resident in Malaysia (Indicate 'X') Yes No

V Country of residence (Use the Country Code)

VI Income tax no. **C**

VII Opening date of accounts
Day Month Year

VIII Closing date of accounts
Day Month Year

IX Compliance with Public Rulings (Indicate 'X') Yes No

X Record-keeping (Indicate 'X') Yes No

XI Claim / Surrender loss under the Group Relief provision 1 = Claim 2 = Surrender 3 = Not relevant
[If claiming, submit Form C (RK-T); If surrendering, submit Form C (RK-S)]

XII Substantial change in shareholding and subsection 44(5A) applies 1 = Yes 2 = No 3 = Not relevant

XIII Carry-back of current year loss 1 = Yes 2 = No

Status of Tax (from page 4) (Indicate 'X' in the relevant box)

Tax Repayable (item B17) Tax paid in excess (item C4) There is balance of tax payable (item B16 / C3 whichever is relevant) Not taxable / Nil balance (if B16 / B17 / C3 / C4 = '0')

[Declare in Ringgit Malaysia(RM) currency]

PART A: STATUTORY INCOME, TOTAL INCOME AND CHARGEABLE INCOME

Statutory Business Income

	Business Code	Amount (RM)
A1 Business 1	<input type="text"/>	<input type="text"/>
A2 Business 2	<input type="text"/>	<input type="text"/>
A3 Business 3	<input type="text"/>	<input type="text"/>
A4 Business 4	<input type="text"/>	<input type="text"/>
A5 Business 5 + 6 and so forth	<input type="text"/>	<input type="text"/>

Statutory Partnership Income

	Income Tax No.	Amount (RM)
A6 Partnership 1	D <input type="text"/>	<input type="text"/>
A7 Partnership 2	D <input type="text"/>	<input type="text"/>
A8 Partnership 3	D <input type="text"/>	<input type="text"/>
A9 Partnership 4	D <input type="text"/>	<input type="text"/>
A10 Partnership 5 + 6 and so forth	D <input type="text"/>	<input type="text"/>
A11 Aggregate statutory income from businesses (A1 to A10)	A11 <input type="text"/>	<input type="text"/>

Name of Company:

C

.....

A12 **Less:** Business losses brought forward (*Restricted to A11*)

A12

A13 **TOTAL** (A11 - A12)

A13

Other Statutory Income

A14 Interest and discounts

A14

A15 Rents, royalties and premiums

A15

A16 Other income

A16

A17 Additions pursuant to paragraph 43(1)(c)

A17

A18 **Aggregate statutory income from other sources** (A14 to A17)

A18

A19 **AGGREGATE INCOME** (A13 + A18)

A19

Less:

A20 Current year business losses (*Restricted to A19*)

A20

A21 **TOTAL** (A19 - A20)

A21

Less: Other expenses

A22 Prospecting expenditure - Schedule 4 and paragraph 44(1)(b)

A22

A23 Pre-operational business expenditure - Schedule 4B and paragraph 44(1)(b)

A23

A24 Permitted expenses under section 60F or 60H and income exempted from tax by the Minister under section 127

A24

A25 **TOTAL** (A21 - A22 - A23 - A24) (*Enter '0' if value is negative*)

A25

Less: Donations / Gifts / Contributions / Zakat

A26 Gift of money to the Government/ local authority

A26

A27A Gift of money to approved institutions or organisations

.....

A27B Gift of money or cost of contribution in kind for any approved sports activity or sports body

.....

A27C Gift of money or cost of contribution in kind for any project of national interest approved by the Minister of Finance

.....

Restricted to 10% of A19

A27

A28 Gift of artefacts, manuscripts or paintings

A28

A29 Gift of money for the provision of library facilities or to libraries

A29

Name of Company:

C

A30	Gift of paintings to the National Art Gallery or any state art gallery	A30	<input type="text"/>
A31	<i>Zakat perniagaan</i> (restricted to 2.5% of aggregate income in A19)	A31	<input type="text"/>
A32	Claim for loss under Group Relief provision	A32	<input type="text"/>
A33	TOTAL INCOME [A25 – (A26 to A32)] (Enter '0' if value is negative)	A33	<input type="text"/>
A34	Statutory income from dividends	A34	<input type="text"/>
A35	TAXABLE PIONEER INCOME	A35	<input type="text"/>
A36	CHARGEABLE INCOME (A33 + A34 + A35)	A36	<input type="text"/>
A37	CHARGEABLE INCOME OF FOREIGN FUND MANAGEMENT (section 60G)	A37	<input type="text"/>

PART B: TAX PAYABLE

B1 CHARGEABLE INCOME [from (A36 + A37)] B1

Apportionment of Chargeable Income		Rate (%)	Income Tax
B2	<input type="text"/>	5	<input type="text"/>
B3	<input type="text"/>	8	<input type="text"/>
B4	<input type="text"/>	10	<input type="text"/>
B5	<input type="text"/>	15	<input type="text"/>
B5A	<input type="text"/>	20	<input type="text"/>
B6	<input type="text"/>	25	<input type="text"/>
B7	<input type="text"/>	<input type="text"/>	<input type="text"/>
B8	TOTAL INCOME TAX CHARGED (B2 to B7)		B8 <input type="text"/>

Name of Company:

C

PART I: EXEMPT ACCOUNT

Amount

I1	Credit in account	I1	<input type="text"/>
I2	Tax exempt dividend paid	I2	<input type="text"/>
I3	Balance carried forward	I3	<input type="text"/>

(Enter 'X' if value is negative)

PART J: INCOME OF PRECEDING YEAR NOT DECLARED

J1	Chargeable income of preceding year not declared (if any)	J1	<input type="text"/>
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PART K: DISPOSAL OF ASSET UNDER THE REAL PROPERTY GAINS TAX ACT 1976

K1	Any disposal of asset from 1st January 2010?	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>	(Indicate 'X' in the relevant box)
K2	Has the disposal been declared to LHDNM? (If K1 = 'Yes')	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>	

PART L: FINANCIAL PARTICULARS OF COMPANY

Business Income:

L1	Business code (main business)	L1	<input type="text"/>
L2	Sales / Turnover (main business)	L2	<input type="text"/>
Less:			
L3	Opening stock	L3	<input type="text"/>
L4	Purchases	L4	<input type="text"/>
L4A	Cost of production	L4A	<input type="text"/>
L5	Closing stock	L5	<input type="text"/>
L6	Cost of sales	L6	<input type="text"/>
L7	GROSS PROFIT / LOSS (L2 – L6)	L7	<input type="text"/>
(Enter 'X' if value is negative)			
L8	Other business income	L8	<input type="text"/>
L9	Other income	L9	<input type="text"/>
L10	Non-taxable profits	L10	<input type="text"/>

Expenditure:

L11	Interest	L11	<input type="text"/>
L12	Professional, technical, management and legal fees	L12	<input type="text"/>
L12A	Technical fee payments to non-resident recipients	L12A	<input type="text"/>

Name of Company:

C

.....

PART P:

PARTICULARS OF COMPANY

P1 Status of company (Enter 'X' in the relevant box)

<input type="checkbox"/> BioNexus	<input type="checkbox"/> Real Property	<input type="checkbox"/> Venture Capital	<input type="checkbox"/> Closed-end Fund	<input type="checkbox"/> Operational Headquarters	<input type="checkbox"/> Investment Holding
<input type="checkbox"/> Institution	<input type="checkbox"/> International Procurement Centre	<input type="checkbox"/> Foreign Fund Management	<input type="checkbox"/> Malaysian International Trade	<input type="checkbox"/> Regional Distribution Centre	<input type="checkbox"/> Others

MSC Public Controlled Charitable Organisation

P2 Registered address

.....

.....

.....

Postcode: Town:

State:

P3 Telephone no. of business premise

..... -

P4 Correspondence address

.....

.....

.....

Postcode: Town:

State:

P5 Address of business premise

.....

.....

.....

Postcode: Town:

State:

P6 Website / Blog address

.....

P7 Name of bank

.....

P8 Bank account no.

.....

P9 Address where company's records are kept (Enter 'X' in the relevant box)

Address as per P2 Address as per P4 Address as per P5

FOR REFERENCE ONLY

Name of Company:

C

.....

P10 Other address if P9 does not apply

.....

.....

.....

Postcode Town

State

P11 Directors' Name

Director I

.....

.....

Director II

.....

.....

Director III

.....

.....

P12 Directors' identity card / passport no.

Director I

.....

Director II

.....

Director III

.....

P13 Directors' telephone no.

..... -

..... -

..... -

P14 Directors' income tax no.

Director I

SG / OG

.....

Director II

SG / OG

.....

Director III

SG / OG

.....

P15 Directors' equity shareholding (%)

.....

.....

.....

P16 Directors' salary / bonus

Director I

..... ,

Director II

..... ,

Director III

..... ,

P17 Directors' fee / commission / allowance

..... ,

..... ,

..... ,

Name of Company:

C

PART Q: PARTICULARS OF FIVE MAJOR SHAREHOLDERS OF CONTROLLED COMPANY

Q1	Identity Card / Passport / Company Registration No.	<input type="text"/>
	Name	<input type="text"/>
		<input type="text"/>
	Direct shareholding (%)	<input type="text"/>
		Country of origin <i>(Use the Country Code)</i>
		<input type="text"/>
Q2	Identity Card / Passport / Company Registration No.	<input type="text"/>
	Name	<input type="text"/>
		<input type="text"/>
	Direct shareholding (%)	<input type="text"/>
		Country of origin <i>(Use the Country Code)</i>
		<input type="text"/>
Q3	Identity Card / Passport / Company Registration No.	<input type="text"/>
	Name	<input type="text"/>
		<input type="text"/>
	Direct shareholding (%)	<input type="text"/>
		Country of origin <i>(Use the Country Code)</i>
		<input type="text"/>
Q4	Identity Card / Passport / Company Registration No.	<input type="text"/>
	Name	<input type="text"/>
		<input type="text"/>
	Direct shareholding (%)	<input type="text"/>
		Country of origin <i>(Use the Country Code)</i>
		<input type="text"/>
Q5	Identity Card / Passport / Company Registration No.	<input type="text"/>
	Name	<input type="text"/>
		<input type="text"/>
	Direct shareholding (%)	<input type="text"/>
		Country of origin <i>(Use the Country Code)</i>
		<input type="text"/>

FOR REFERENCE ONLY

Name of Company:

C

Grid for company name

PART R: OTHER PARTICULARS

R1 Foreign equity in comparison with paid-up capital: (Enter 'X' in the relevant box)

70% - 100% [] 51% - 69% [] 20% - 50% [] ≤ 19% [] NIL []

R2 Advance Ruling: (Enter 'X' in the relevant box)

R2a Advance Ruling Yes [] No [] **R2b** Compliance with Advance Ruling Yes [] No []
R2c Material difference in arrangement (To be completed if R2a = 'Yes') Yes [] No []
(To be completed if R2a = 'Yes')

R3 Advance Pricing Arrangement: (Enter 'X' in the relevant box)

R3a Advance Pricing Arrangement Yes [] No [] **R3b** Compliance with Advance Pricing Arrangement Yes [] No []
R3c Material difference in arrangement (To be completed if R3a = 'Yes') Yes [] No []
(To be completed if R3a = 'Yes')

PART S: PARTICULARS OF AUDITOR

S1 Name of firm []

S2 Address of firm []

Postcode [] Town []

State []

S3 Telephone no. [] - []

FOR REFERENCE ONLY

Name of Company:

C

.....

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

T1 Name of firm

.....

.....

T2 Address of firm

.....

.....

.....

Postcode Town

State

T3 Telephone no.

..... -

T4 Tax agent's approval no.

.....

T5 Business registration no.

.....

T6 e-mail

.....

Signature

.....

Date

..... - -
Day Month Year

DECLARATION

I

.....

.....

Identity Card No. / Passport No. *
(* Delete whichever is not relevant)

.....

hereby declare that this return form contains information that is true, correct and complete pertaining to the income tax of the above company for the Year of Assessment 2010 as required under the Income Tax Act 1967.

Signature

.....

Date

..... - -
Day Month Year

Designation

.....

.....

REMITTANCE SLIP FOR FORM C



REMITTANCE SLIP

CP207 [Pin. 1/2010]

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

Name and Postal Address

Reference No.
(Registration No.)

Cheque No.
and Others

Name of Bank

Telephone No.

Date :

REMITTANCE SLIP FOR FORM R



REMITTANCE SLIP

CP207 [Pin. 1/2010]

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

Name and Postal Address

Reference No.
(Registration 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 **EON Bank** by using the bank payment slip.
 - **CIMB, PBB, Maybank, EON Bank** and **Citibank** internet banking & **Maybank** phone banking.
 - Auto Teller Machine (ATM) of **PBB** and **Maybank**.
 - 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.

	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.

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 **EON Bank** by using the bank payment slip.
 - **CIMB, PBB, Maybank, EON Bank** and **Citibank** internet banking & **Maybank** phone banking.
 - Auto Teller Machine (ATM) of **PBB** and **Maybank**.
 - 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.

	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.