





**LEMBAGA HASIL DALAM NEGERI MALAYSIA**  
**RETURN FORM OF AN ASSOCIATION**  
**UNDER SECTION 77 INCOME TAX ACT 1967**  
 This form is prescribed under section 152 of the Income Tax Act 1967

Form  
**TF** YEAR OF ASSESSMENT  
**2020**  
 CP2D - Amend. 2020

**1** Name of association

**2** Income tax no. **F**

**Status of Tax** (From page 8) [Indicate 'X' in the relevant box]

Tax repayable (Item D6)       Tax paid in excess (Item E4)       There is a tax / balance of tax payable (Item D5 / E3 whichever is relevant)       No tax / nil balance (Jika D5 / D6 / E3 / E4 = '0')

**PART A: PARTICULARS OF ASSOCIATION**

**A1** Association is resident in Malaysia  1 = Yes (Fill in Part B)  2 = No (Fill In Part C)      **A2** Country where management and control of its affairs are exercised  (Use country code)

**A3** Employer's no. **E**       **A4** Tax exemption approval  1 = Yes  2 = No

**A5** Tax exemption approval no. (If any)

**A6** Registration certificate no. (If any)       **A7** Date established  -  -   
 Day      Month      Year

**A8** Type of association  1 = Institution      3 = Religious institution / organisation      5 = Club      7 = Management corporation  
 2 = Association      4 = Trade association      6 = Fund      8 = Others

**A9** Percentage of expenses incurred on association's activities  %      **A10** Record-keeping  1 = Yes  2 = No

**A11a** Carries on e-Commerce (If 'Yes', also complete item A11b)  1 = Yes  2 = No

**A11b** Website / blog address





Name \_\_\_\_\_

Income Tax No.

**Note:** If A1 = 1, fill in Part B for an association **RESIDENT** in Malaysia. (Part C need not be completed)

*[Declare amount in Ringgit Malaysia currency (RM)]*

**PART B: STATUTORY INCOME, TOTAL INCOME AND TOTAL TAX CHARGEABLE**

<u>Statutory Income From Business</u>		<u>Business Code</u>	<u>Amount (RM)</u>
<b>B1</b>	Business 1	<input type="text"/>	<input type="text"/>
<b>B2</b>	Business 2	<input type="text"/>	<input type="text"/>
<b>B3</b>	Business 3 + 4 and so forth (If any)	<input type="text"/>	<input type="text"/>

<u>Statutory Income From Partnership</u>		<u>Income Tax No.</u>	<u>Amount (RM)</u>
<b>B4</b>	Partnership 1	D <input type="text"/>	<input type="text"/>
<b>B5</b>	Partnership 2	D <input type="text"/>	<input type="text"/>
<b>B6</b>	Partnership 3 + 4 dan seterusnya (Jika ada)	D <input type="text"/>	<input type="text"/>
<b>B7</b>	Aggregate statutory income from businesses ( B1 to B6 )	B7	<input type="text"/>
<b>B8</b>	<b>LESS:</b> Business losses brought forward (Restricted to B7)	B8	<input type="text"/>
<b>B9</b>	<b>TOTAL</b> ( B7 – B8 )	B9	<input type="text"/>

<u>Statutory Income From Other Sources</u>			
<b>B10</b>	Interest and discounts	B10	<input type="text"/>
<b>B11</b>	Rents, royalties and premiums	B11	<input type="text"/>
<b>B12</b>	Annuities and other periodical payments	B12	<input type="text"/>
<b>B13</b>	Other gains or profits	B13	<input type="text"/>
<b>B14</b>	Additions pursuant to paragraph 43(1)(c)	B14	<input type="text"/>
<b>B15</b>	Aggregate of other statutory income ( B10 to B14 )	B15	<input type="text"/>
<b>B16</b>	<b>AGGREGATE INCOME</b> ( B9 + B15 )	B16	<input type="text"/>
<b>B17</b>	<b>LESS:</b> Current year business losses (Restricted to B16)	B17	<input type="text"/>

<b>B18</b>	<b>TOTAL ( B16 – B17 )</b>	B18	<input type="text"/>
	<b>LESS: Other expenditure</b>		
<b>B19</b>	Qualifying prospecting expenditure – Schedule 4	B19	<input type="text"/>
<b>B20</b>	<b>TOTAL ( B18 – B19 )</b> <i>[Enter '0' if value is negative]</i>	B20	<input type="text"/>
	<b>LESS : Donations / gifts / contributions / zakat</b>		
<b>B21</b>	Gift of money to the Government / State Government / local authorities	B21	<input type="text"/>
<b>B21A</b>	Gift of money to an approved institutions / organisations / funds		<input type="text"/>
<b>B22</b>	Gift of money for any sports activity approved by Minister of Finance		<input type="text"/>
<b>B23</b>	Gift of money or cost of contribution in kind for any project of national interest approved by the Minister of Finance	} <i>Restricted to 10% of B16</i>	<input type="text"/>
<b>B24</b>	Gift of money in the form of wakaf to any religious authority / religious body / public university or gift of money in the form of endowment to a public university		
<b>B25</b>	Gift of artefacts / manuscripts / paintings to the Government or State Government	B25	<input type="text"/>
<b>B26</b>	Gift of money for the provision of library facilities or to libraries ( <i>Restricted to RM20,000</i> )	B26	<input type="text"/>
<b>B27</b>	Gift of paintings to the National Art Gallery or any state art gallery	B27	<input type="text"/>
<b>B28</b>	<i>Zakat perniagaan</i> ( <i>Restricted to 2.5% of B16</i> )	B28	<input type="text"/>
<b>B29</b>	Total donations / gifts / contributions / zakat ( B21 to B28 )	B29	<input type="text"/>
<b>B30</b>	<b>TOTAL ( B20 – B29 )</b> <i>[Enter '0' if value is negative]</i>	B30	<input type="text"/>
<b>B31</b>	<b>TAXABLE PIONEER INCOME</b>	B31	<input type="text"/>
<b>B32</b>	<b>TOTAL INCOME / CHARGEABLE INCOME</b> ( B30 + B31 )	B32	<input type="text"/>
<b>B33</b>	<b>COMPUTATION OF TAX CHARGEABLE</b> <i>(Refer to the tax rates schedule provided at the LHDNM Official Portal, <a href="http://www.hasil.gov.my">http://www.hasil.gov.my</a>)</i>		
<b>B33a</b>	Tax on the first <input type="text"/>		<input type="text"/>
<b>B33b</b>	Tax on the balance <input type="text"/>	At rate (%) <input type="text"/>	<input type="text"/>
<b>B34</b>	<b>TOTAL TAX CHARGEABLE ( B33a + B33b )</b>	B34	<input type="text"/>

Name \_\_\_\_\_

Income Tax No.

**Note:** If A1 = 2, fill in Part C for an association **NOT RESIDENT** in Malaysia. (Part B need not be completed)

*[Declare amount in Ringgit Malaysia currency (RM)]*

**PART C: STATUTORY INCOME, TOTAL INCOME AND TOTAL TAX CHARGEABLE**

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

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

<u>Statutory Income From Other Sources</u>			Amount (RM)
<b>C10</b>	Discounts	<b>C10</b>	<input type="text"/>
<b>C11</b>	Rents and premiums	<b>C11</b>	<input type="text"/>
<b>C12</b>	Annuities and other periodical payments	<b>C12</b>	<input type="text"/>
<b>C13</b>	Other gains or profits	<b>C13</b>	<input type="text"/>
<b>C14</b>	Additions pursuant to paragraph 43(1)(c)	<b>C14</b>	<input type="text"/>
<b>C15</b>	Aggregate of other statutory income ( C10 to C14 )	<b>C15</b>	<input type="text"/>
<b>C16</b>	<b>AGGREGATE INCOME</b> ( C9 + C15 )	<b>C16</b>	<input type="text"/>
<b>C17</b>	<b>LESS:</b> Current year business losses (Restricted to C16)	<b>C17</b>	<input type="text"/>

<b>C18</b>	<b>TOTAL</b> ( C16 – C17 )	C18	<input type="text"/>
	<b>LESS: Other expenditure</b>		
<b>C19</b>	Qualifying prospecting expenditure – Schedule 4	C19	<input type="text"/>
<b>C20</b>	<b>TOTAL</b> ( C18 – C19 ) [Enter '0' if value is negative]	C20	<input type="text"/>
	<b>LESS : Donations / gifts / contributions / zakat</b>		
<b>C21</b>	Gift of money to the Government / State Government / local authorities	C21	<input type="text"/>
<b>C21A</b>	Gift of money to an approved institutions / organisations / funds		
	<input type="text"/>		
<b>C22</b>	Gift of money for any sports activity approved by Minister of Finance		
	<input type="text"/>		
<b>C23</b>	Gift of money or cost of contribution in kind for any project of national interest approved by the Minister of Finance		
	<input type="text"/>		
<b>C24</b>	Gift of money in the form of wakaf to any religious authority / religious body / public university or gift of money in the form of endowment to a public university		
	<input type="text"/>		
	} <i>Restricted to 10% of C16</i>		<input type="text"/>
<b>C25</b>	Gift of artefacts / manuscripts / paintings to the Government or State Government	C25	<input type="text"/>
<b>C26</b>	Gift of money for the provision of library facilities (Restricted to RM20,000)	C26	<input type="text"/>
<b>C27</b>	Gift of paintings to the National Art Gallery or any state art gallery	C27	<input type="text"/>
<b>C28</b>	Zakat perniagaan (Restricted to 2.5% of C16)	C28	<input type="text"/>
<b>C29</b>	Total donations / gifts / contributions / zakat ( C21 to C28 )	C29	<input type="text"/>
<b>C30</b>	<b>TOTAL</b> ( C20 – C29 ) [Enter '0' if value is negative]	C30	<input type="text"/>
<b>C31</b>	<b>TAXABLE PIONEER INCOME</b>	C31	<input type="text"/>
<b>C32</b>	<b>TOTAL</b> ( C30 + C31 )	C32	<input type="text"/>
<b>C33</b>	<b>Gross income subject to tax at other rates</b>		
<b>C33a</b>	Interest	C33a	<input type="text"/>
<b>C33b</b>	Royalties	C33b	<input type="text"/>
<b>C33c</b>	Special classes of income under section 4A	C33c	<input type="text"/>
<b>C33d</b>	Other income (Please specify <input type="text"/> )	C33d	<input type="text"/>
<b>C34</b>	<b>TOTAL INCOME / CHARGEABLE INCOME</b> ( C32 to C33d )	C34	<input type="text"/>

**C35 COMPUTATION OF TAX CHARGEABLE**

Division of chargeable income according to the rate applicable

	Chargeable Income	Rate (%)	Tax Chargeable
<b>C35a</b>	<input style="width: 100%; height: 20px;" type="text"/>	30	<input style="width: 100%; height: 20px;" type="text"/>
	Gross income subject to tax at other rates		
<b>C35b</b>	<input style="width: 100%; height: 20px;" type="text"/>	5	<input style="width: 100%; height: 20px;" type="text"/>
<b>C35c</b>	<input style="width: 100%; height: 20px;" type="text"/>	8	<input style="width: 100%; height: 20px;" type="text"/>
<b>C35d</b>	<input style="width: 100%; height: 20px;" type="text"/>	10	<input style="width: 100%; height: 20px;" type="text"/>
<b>C35e</b>	<input style="width: 100%; height: 20px;" type="text"/>	12	<input style="width: 100%; height: 20px;" type="text"/>
<b>C35f</b>	<input style="width: 100%; height: 20px;" type="text"/>	15	<input style="width: 100%; height: 20px;" type="text"/>
<b>C35g</b>	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 40px; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>
<b>C36</b>	<b>TOTAL TAX CHARGEABLE ( C35a to C35g )</b>	<b>C36</b>	<input style="width: 100%; height: 20px;" type="text"/>

**PART D: TAX PAYABLE / REPAYABLE**

<b>D1</b>	TOTAL TAX CHARGEABLE ( Dari B34 or C36 )	D1	<input style="width: 100%; height: 20px;" type="text"/>
	<b>LESS:</b>		
<b>D2</b>	Section 110 tax deduction (others)	D2	<input style="width: 100%; height: 20px;" type="text"/>
<b>D3</b>	Section 132 tax relief	D3	<input style="width: 100%; height: 20px;" type="text"/>
<b>D4</b>	Section 133 tax relief	D4	<input style="width: 100%; height: 20px;" type="text"/>
	} <i>Restricted to D1</i>		
<b>D5</b>	TAX PAYABLE * [ D1 - ( D2 + D3 + D4 ) ]	D5	<input style="width: 100%; height: 20px;" type="text"/>
	<b>ATAU</b>		
<b>D6</b>	TAX REPAYABLE * [ ( D2 + D3 + D4 ) - D1 ] <small>[For a 'Tax Repayable' case, fill in items A17a and A17b on page 3]</small>	D6	<input style="width: 100%; height: 20px;" type="text"/>

**PART E: STATUS OF TAX**

<b>E1</b>	Tax payable ( Dari D5 )	E1	<input style="width: 100%; height: 20px;" type="text"/>
<b>E2</b>	<b>LESS:</b> Instalments paid	E2	<input style="width: 100%; height: 20px;" type="text"/>
<b>E3</b>	Balance of tax payable * ( E1 - E2 )	E3	<input style="width: 100%; height: 20px;" type="text"/>
	<b>OR</b>		
<b>E4</b>	Tax paid in excess * ( E2 - E1 )	E4	<input style="width: 100%; height: 20px;" type="text"/>

\* Please enter the tax position (D5 / D6 / E3 / E4 whichever is applicable) under the item 'Status of Tax' on page 1





Name \_\_\_\_\_

Income Tax No.

\_\_\_\_\_

**EXPENSES:**

- K14** Salaries and wages K14 \_\_\_\_\_
- K15** Seminars / conventions / training K15 \_\_\_\_\_
- K16** Legal & professional fees K16 \_\_\_\_\_
- K17** Rental / lease K17 \_\_\_\_\_
- K18** Meetings K18 \_\_\_\_\_
- K19** Interest K19 \_\_\_\_\_
- K20** Travelling and accommodation K20 \_\_\_\_\_
- K21** Welfare / charitable expenses K21 \_\_\_\_\_
- K22** Other expenses K22 \_\_\_\_\_

- K23** TOTAL EXPENSES ( K14 to K22 ) K23 \_\_\_\_\_
- K24** SURPLUS / DEFICIT K24  \_\_\_\_\_  
*(Enter "X" if negative)*
- K25** Non-allowable expenses K25 \_\_\_\_\_

**BALANCE SHEET**

**FIXED ASSETS:**

- K26** Land and buildings K26 \_\_\_\_\_
- K27** Plant and machinery K27 \_\_\_\_\_
- K28** Motor vehicles K28 \_\_\_\_\_
- K29** Other fixed assets K29 \_\_\_\_\_

- K30** TOTAL FIXED ASSETS ( K26 to K29 ) K30 \_\_\_\_\_
- K31** Investments K31 \_\_\_\_\_

**CURRENT ASSETS:**

- K32** Stock K32 \_\_\_\_\_
- K33** Trade debtors K33 \_\_\_\_\_
- K34** Sundry debtors K34 \_\_\_\_\_
- K35** Short-term savings K35 \_\_\_\_\_

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\_\_\_\_\_

**K36** Cash in hand K36 \_\_\_\_\_

**K37** Cash at bank K37 \_\_\_\_\_  
(Enter "X" if negative) ▲

**K38** Other current assets K38 \_\_\_\_\_

**K39** TOTAL CURRENT ASSETS ( K32 to K38 ) K39 \_\_\_\_\_

**K40** TOTAL ASSETS ( K30 + K31 + K39 ) K40 \_\_\_\_\_

**LIABILITIES:**

**K41** Loans and overdrafts K41 \_\_\_\_\_

**K42** Trade creditors K42 \_\_\_\_\_

**K43** Sundry creditors K43 \_\_\_\_\_

**K44** Other current liabilities K44 \_\_\_\_\_

**K45** Long term liabilities K45 \_\_\_\_\_

**K46** TOTAL LIABILITIES ( K41 to K45 ) K46 \_\_\_\_\_

**MEMBERS' FUNDS:**

**K47** Current account balance brought forward K47 \_\_\_\_\_  
(Enter "X" if negative) ▲

**K48** Current year's surplus / deficit K48 \_\_\_\_\_  
(Enter "X" if negative) ▲

**K49** Transfer to special fund K49 \_\_\_\_\_

**K50** Current account balance carried forward K50 \_\_\_\_\_  
(Enter "X" if negative) ▲

**K51** Balance in special fund K51 \_\_\_\_\_

**PART L: PARTICULARS OF EXEMPT INCOME**

**L1** Business and Partnership L1 \_\_\_\_\_

**L2** Dividends L2 \_\_\_\_\_

**L3** Interest L3 \_\_\_\_\_

**L4** Rents L4 \_\_\_\_\_

**L5** Pioneer income L5 \_\_\_\_\_

**L6** Other income L6 \_\_\_\_\_



