



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 YEAR OF ASSESSMENT
TF 2021
 CP2D - Pin. 2021

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 (If A1=2) (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 / social media address

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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>
B1	Business 1	<input type="text"/>	<input type="text"/>
B2	Business 2	<input type="text"/>	<input type="text"/>
B3	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>
B4	Partnership 1	D <input type="text"/>	<input type="text"/>
B5	Partnership 2	D <input type="text"/>	<input type="text"/>
B6	Partnership 3 + 4 and so forth (If any)	D <input type="text"/>	<input type="text"/>
B7	Aggregate statutory income from businesses (B1 to B6)	B7	<input type="text"/>
B8	LESS: Business losses brought forward (Restricted to B7)	B8	<input type="text"/>
B9	TOTAL (B7 - B8)	B9	<input type="text"/>

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

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

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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

Statutory Income From Business

Business Code

Amount (RM)

C1	Business 1	<input type="text"/>	<input type="text"/>
C2	Business 2	<input type="text"/>	<input type="text"/>
C3	Business 3 + 4 and so forth (if any)	<input type="text"/>	<input type="text"/>

Statutory Income From Partnership

Income Tax No.

Amount (RM)

C4	Partnership 1	D	<input type="text"/>	<input type="text"/>
C5	Partnership 2	D	<input type="text"/>	<input type="text"/>
C6	Partnership 3 + 4 and so forth (if any)	D	<input type="text"/>	<input type="text"/>
C7	Aggregate statutory income from businesses (C1 to C6)		C7	<input type="text"/>
C8	LESS: Business losses brought forward (Restricted to C7)		C8	<input type="text"/>
C9	TOTAL (C7 – C8)		C9	<input type="text"/>

Statutory Income From Other Sources

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

C18	JUMLAH (C16 – C17)	C18	<input type="text"/>
	LESS: Other expenditure		
C19	Qualifying prospecting expenditure – Schedule 4	C19	<input type="text"/>
C20	TOTAL (C18 – C19) [Enter '0' if value is negative]	C20	<input type="text"/>
	LESS : Donations / gifts / contributions / zakat		
C21	Gift of money to the Government / State Government / local authorities	C21	<input type="text"/>
C21A	Gift of money to an approved institutions / organisations / funds		
	<input type="text"/>		
C22	Gift of money for any sports activity approved by Minister of Finance		
	<input type="text"/>		
C23	Gift of money or cost of contribution in kind for any project of national interest approved by the Minister of Finance		
	<input type="text"/>		
C24	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>
C25	Gift of artefacts / manuscripts / paintings to the Government or State government	C25	<input type="text"/>
C26	Gift of money for the provision of library facilities (Restricted to RM20,000)	C26	<input type="text"/>
C27	Gift of paintings to the National Art Gallery or any state art gallery	C27	<input type="text"/>
C28	Zakat perniagaan (Restricted to 2.5% of C16)	C28	<input type="text"/>
C29	Total donations / gifts / contributions / zakat (C21 to C28)	C29	<input type="text"/>
C30	TOTAL (C20 – C29) [Enter '0' if value is negative]	C30	<input type="text"/>
C31	TAXABLE PIONEER INCOME	C31	<input type="text"/>
C32	TOTAL (C30 + C31)	C32	<input type="text"/>
C33	Gross income subject to tax at other rates		
C33a	Interest	C33a	<input type="text"/>
C33b	Royalties	C33b	<input type="text"/>
C33c	Special classes of income under section 4A	C33c	<input type="text"/>
C33d	Other income (Please specify <input type="text"/>)	C33d	<input type="text"/>
C34	TOTAL INCOME / CHARGEABLE INCOME (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
C35a	<input type="text"/>	30	<input type="text"/>
	Gross income subject to tax at other rates		
C35b	<input type="text"/>	5	<input type="text"/>
C35c	<input type="text"/>	8	<input type="text"/>
C35d	<input type="text"/>	10	<input type="text"/>
C35e	<input type="text"/>	12	<input type="text"/>
C35f	<input type="text"/>	15	<input type="text"/>
C35g	<input type="text"/>	<input type="text"/>	<input type="text"/>
C36	TOTAL TAX CHARGEABLE (C35a to C35g)		C36 <input type="text"/>

PART D: TAX PAYABLE / REPAYABLE

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

PART E: STATUS OF TAX

E1	Tax payable (Dari D5)	E1	<input type="text"/>
E2	LESS: Instalments paid	E2	<input type="text"/>
E3	Balance of tax payable * (E1 - E2)	E3	<input type="text"/>
	OR		
E4	Tax paid in excess * (E2 - E1)	E4	<input type="text"/>

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

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EXPENSES:

K14	Salaries and wages	K14	<input type="text"/>
K15	Seminars / conventions / training	K15	<input type="text"/>
K16	Legal & professional fees	K16	<input type="text"/>
K17	Rental / lease	K17	<input type="text"/>
K18	Meetings	K18	<input type="text"/>
K19	Interest	K19	<input type="text"/>
K20	Travelling and accommodation	K20	<input type="text"/>
K21	Welfare / charitable expenses	K21	<input type="text"/>
K22	Other expenses	K22	<input type="text"/>

K23	TOTAL EXPENSES (K14 to K22)	K23	<input type="text"/>
K24	SURPLUS / DEFICIT	K24	<input type="text"/>
	<i>(Enter "X" if negative)</i>		
K25	Non-allowable expenses	K25	<input type="text"/>

BALANCE SHEET

FIXED ASSETS:

K26	Land and buildings	K26	<input type="text"/>
K27	Plant and machinery	K27	<input type="text"/>
K28	Motor vehicles	K28	<input type="text"/>
K29	Other fixed assets	K29	<input type="text"/>

K30	TOTAL FIXED ASSETS (K26 to K29)	K30	<input type="text"/>
K31	Investments	K31	<input type="text"/>

CURRENT ASSETS:

K32	Stock	K32	<input type="text"/>
K33	Trade debtors	K33	<input type="text"/>
K34	Sundry debtors	K34	<input type="text"/>
K35	Short-term savings	K35	<input type="text"/>

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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

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DECLARATION BY ASSOCIATION'S CONTROLLING MEMBER

I

Identification / 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 this association as required under the Income Tax Act 1967.

Signature

Date

Day Month Year

Designation

PARTICULARS OF TAX AGENT WHO COMPLETES THIS RETURN FORM

a Name of tax agent

b Tax agent's approval no.

c Name of firm

d Firm's address

Postcode

City

State

e Firm's income tax no.

f Firm's telephone no.

g Firm's e-mail

Tax agent's signature

Date of signature

Day Month Year