



COMPLETE THE FOLLOWING ITEMS

Name of deceased person's :
estate

Income tax no. : **TP**

Correspondence address :

Postcode	<input type="text"/>	City	<input type="text"/>
State	<input type="text"/>		

FORM TP 2021

DECEASED PERSON'S ESTATE

IMPORTANT REMINDER

- Due date to furnish this form and pay tax or balance of tax payable:
 - 30 April 2022** (Does not carry on any business); or
 - 30 Jun 2022** (Carries on business)
- Submission through e-Filing (e-TP) can be made via <https://mytax.hasil.gov.my>.
- Failure to furnish a return on or before the due date for submission:**
 - Penalty under subsection 112(3) of the Income Tax Act 1967 (ITA 1967) shall be imposed.
- Failure to pay the tax or balance of tax payable on or before the due date for submission:**
 - An increase in tax of 10% under subsection 103(3) of the ITA 1967 shall be imposed.
- Guidelines for completing this form:
 - Refer to the Explanatory Notes before filling up this form.
 - Complete all relevant items in BLOCK LETTERS and use **black** ink pen.
- Method of payment for tax or balance of tax payable:
 - ByrHASiL** at the ByrHASiL Lembaga Hasil Dalam Negeri Malaysia (LHDNM) Portal, <https://byrhasil.hasil.gov.my/>.
 - Payment via FPX (*Financial Process Exchange*) at <https://byrhasil.hasil.gov.my/fpx.php>.
 - Payment via Visa, Mastercard & American Express credit cards at <https://byrhasil.hasil.gov.my/creditcard/>.
 - Appointed **banks** - Information is available at <https://www.hasil.gov.my>.
 - Pos Malaysia Berhad** - Counter only.

If payment is made over the bank counter or Pos Malaysia counter, 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 receipt(s) / bank payment slip(s) before leaving the payment counter.
- Pursuant to section 89 of the ITA 1967, a change of address must be notified to LHDNM within 3 months of the change. Notification can be made by using Form CP600B (Change of Address Notification Form) which can be obtained at the LHDNM Official Portal, <https://www.hasil.gov.my>.
- For further information, please contact Hasil Care Line:
03-89111000 (Local) / 603-89111100 (Overseas)

FOR OFFICE USE

<input type="text"/>	<input type="text"/>
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Date received 1

Date received 2

Name of Deceased _____
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A11 Address where records of deceased person's estate are maintained 1 = If maintained at address as per A9
 2 = If maintained at address as per A10
 3 = If maintained at an address other than A9 and A10

A12 Other address (If A11 = 3)

 Postcode City
 State

A13 Particulars of executors / administrators

A13a Name

Executor / Administrator I

Executor / Administrator II

A13b Identification / registration no * (* Delete whichever is not relevant)

Executor / Administrator I

Executor / Administrator II

A13c Passport no.

A13d Income tax no.

Executor / Administrator I Type of file: SG / OG / C

Executor / Administrator II

A13e Telephone no.

-
 -

A14 Method of payment for tax refund 1 = Payment via executor's / administrator's bank account (Complete information in A15a – A15b)
 2 = Payment via executor's / administrator's DuitNow (Complete information in A16a – A16b)

A15 Information of executor's / administrator's bank

A15a Name of bank

A15b Bank account no **

** NOTE : Enter the name of the bank and bank account no. for the purposes of electronic refund of income tax

A16 Information of executor's / administrator's DuitNow (As per registered with the bank)

A16a Executor's / Administrator's identification type 1 = Identification card 2 = Passport (Complete item A16b)

A16b Passport no. (If A16a = 2)

A17 Has financial account(s) at financial institution(s) outside Malaysia 1 = No
 2 = Yes

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Nota: If A1 = 1, Fill in Part B for the taxpayer **DOMICILE** in Malaysia at the time of his demise.
 (Parts C need not be filled)

[Declare amount in Ringgit Malaysia (RM) currency]

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

<u>Statutory Income From Business</u>		Business Code	Amount (RM)
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>		Income Tax No.	Amount (RM)
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 amount in B7)	B8	<input type="text"/>
B9	TOTAL (B7 - B8)	B9	<input type="text"/>

<u>Statutory Income From Other</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 statutory income from other sources (B10 to B14)	B15	<input type="text"/>
B16	AGGREGATE INCOME (B9 + B15)	B16	<input type="text"/>
B17	LESS: Current year business losses (Restricted to amount in 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) [Enter '0' if value is negative]	B20	<input type="text"/>
	LESS:		
B21	Annuities payable / periodical payments	B21	<input type="text"/>
B22	TOTAL (B20 - B21) [Enter '0' if value is negative]	B22	<input type="text"/>
	LESS: Donations / gifts / contributions / zakat		
B23	Gift of money to the Government / State Government / local authorities	B23	<input type="text"/>
B23A	Gift of money to an approved institutions / organisations / funds		<input type="text"/>
B24	Gift of money for any sports activity approved by Minister of Finance		<input type="text"/>
B25	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"/>
B26	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		
B27	Gift of artefacts / manuscripts / paintings to the Government or State Government		
B28	Gift of money for the provision of library facilities or to libraries (<i>Restricted to RM20,000</i>)	B28	<input type="text"/>
B29	Gift of paintings to the National Art Gallery or any state art gallery	B29	<input type="text"/>
B30	<i>Zakat perniagaan (Restricted to 2.5% of B16)</i>	B30	<input type="text"/>
B31	Total donations / gifts / contributions / zakat (B23 hingga B30)	B31	<input type="text"/>
B32	TOTAL INCOME (B22 - B31) [Enter '0' if value is negative]	B32	<input type="text"/>
B33	LESS: Personal relief		<input type="text" value="9,000"/>
B34	CHARGEABLE INCOME (B32 - B33) [Enter '0' if value is negative]	B34	<input type="text"/>
B35	COMPUTATION OF TAX CHARGEABLE <i>(Refer to the tax rates schedule provided at the LHDNM Official Portal, https://www.hasil.gov.my)</i>		
B35a	Tax on the first <input type="text"/>		<input type="text"/>
		At rate (%)	<input type="text"/>
B35b	Tax on the balance <input type="text"/>	<input type="text"/>	<input type="text"/>
B36	TOTAL TAX CHARGEABLE (B35a + B35b)	B36	<input type="text"/>

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Note: If A1 = 2, Fill in Part C the taxpayer **NOT DOMICILE** in Malaysia at the time of his demise.
 (Parts B need not be filled)

[Declare amount in Ringgit Malaysia (RM) 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 amount in C7)	C8	<input type="text"/>
C9 TOTAL (C7 - C8)	C9	<input type="text"/>

Statutory Income From Other

C10 Discounts	C10	<input type="text"/>
C11 Rents and premiums	C11	<input type="text"/>
C12 Annuities and other periodical payments	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 statutory income from other sources (C10 to C14)	C15	<input type="text"/>
C16 AGGREGATE INCOME (C9 + C15)	C16	<input type="text"/>
C17 LESS: Current year business losses (Restricted to amount in C16)	C17	<input type="text"/>

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<p>C18 TOTAL (C16 - C17) <i>[Enter '0' if value is negative]</i> LESS: Other expenditure</p>	C18	<input type="text"/>
<p>C19 Qualifying prospecting expenditure – Schedule 4</p>	C19	<input type="text"/>
<p>C20 TOTAL (C18 - C19) <i>[Enter '0' if value is negative]</i> LESS:</p>	C20	<input type="text"/>
<p>C21 Annuities payable / periodical payments</p>	C21	<input type="text"/>
<p>C22 TOTAL (C20 - C21) <i>[Enter '0' if value is negative]</i> LESS : Donations / gifts / contributions / zakat</p>	C22	<input type="text"/>
<p>C23 Gift of money to the Government / State Government / local authorities</p>	C23	<input type="text"/>
<p>C23A Gift of money to an approved institutions / organisations / funds <input type="text"/></p>		
<p>C24 Gift of money for any sports activity approved by Minister of Finance <input type="text"/></p>		
<p>C25 Gift of money or cost of contribution in kind for any project of national interest approved by the Minister of Finance <input type="text"/></p>	<p><i>Restricted to 10% of B16</i></p>	<input type="text"/>
<p>C26 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"/></p>		
<p>C27 Gift of artefacts / manuscripts / paintings to the Government or State government</p>	C27	<input type="text"/>
<p>C28 Gift of money for the provision of library facilities or to libraries (<i>Restricted to RM20,000</i>)</p>	C28	<input type="text"/>
<p>C29 Gift of paintings to the National Art Gallery or any state art gallery</p>	C29	<input type="text"/>
<p>C30 <i>Zakat perniagaan</i> <i>(Restricted to 2.5% of C16)</i></p>	C30	<input type="text"/>
<p>C31 Total donations / gifts / contributions / zakat (C23 to C30)</p>	C31	<input type="text"/>
<p>C32 TOTAL (C22 - C31) <i>[Enter '0' if value is negative]</i></p>	C32	<input type="text"/>
<p>C33 Gross income subject to tax at other rates</p>		
<p>C33a Interest</p>	C33a	<input type="text"/>
<p>C33b Royalties</p>	C33b	<input type="text"/>
<p>C33c Special classes of income under section 4A</p>	C33c	<input type="text"/>
<p>C33d Other income (Please specify <input type="text"/>)</p>	C33d	<input type="text"/>
<p>C34 TOTAL INCOME / CHARGEABLE INCOME (C32 to C33d)</p>	C34	<input type="text"/>

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C35 COMPUTATION OF TAX CHARGEABLE

Division of chargeable income according to the rate applicable

	Chargeable Income	Rate (%)	Tax Chargeable
C35a	<input type="text"/>	24	<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 (From B36 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 hingga D4)]	D5	<input type="text"/>
	ATAU		
D6	TAX REPAYABLE * [(D2 to D4) - D1] <small>[For a 'Tax Repayable' case, fill in items A14a and A14b on page 2]</small>	D6	<input type="text"/>

PART E: STATUS OF TAX

E1	Tax payable (From D5)	E1	<input type="text"/>
E2	LESS : Installments 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.

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

F1	Disposal of asset under the Real Property Gains Tax Act 1976 <small>(If 'Yes', also complete item F2)</small>	<input type="checkbox"/>	1 = Yes	2 = No
F2	Disposal declared to LHDNM	<input type="checkbox"/>	1 = Yes	2 = No

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PART G: INCOME OF PRECEDING YEARS NOT DECLARED

	Type of Income	Year of Assessment	Amount
G1	<input type="text"/>	<input type="text"/>	<input type="text"/>
G2	<input type="text"/>	<input type="text"/>	<input type="text"/>
G3	<input type="text"/>	<input type="text"/>	<input type="text"/>

PART H: PARTICULARS OF BUSINESS INCOME

Enter the amount without sen.

H1 Summary of business and partnership losses subjected to restriction under subsection 44(5F) of the Income Tax Act 1967

LOSSES OF CURRENT YEAR OF ASSESSMENT			
(a) Current Year Of Assessment Business And Partnership Losses	(b) Amount Absorbed From Tax Exempt Income Of Pioneer Business	(c) Amount Absorbed In The Current Year Of Assessment	(d) Balance Carried Forward (d = a - b - c)
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

LOSSES OF PRIOR YEARS OF ASSESSMENT							
Year Of Assessment In Which Losses are Incurred	(e) Original Amount Of Losses In The Year Of Assessment In Which Losses are First Incurred	Unabsorbed Losses Position At The Beginning Of The Current Year Of Assessment			Losses Absorbed / Disregarded In The Current Year Of Assessment		(m) Balance Carried Forward (m = h - j - k)
		(f) Amount Absorbed From Tax Exempt Income Of Pioneer Business	(g) Amount Absorbed (Accumulated)	(h) Balance Unabsorbed (h = e - f - g)	(j) Amount Disregarded Under Subsection 44(5F)	(k) Amount Absorbed	
2018 and before							
2019							
2020							

H2 CAPITAL ALLOWANCES

	Allowance Absorbed	Balanced Carried Foward
H2a Business 1	<input type="text"/>	<input type="text"/>
H2b Business 2	<input type="text"/>	<input type="text"/>
H2c Business 3 + 4 and so forth (If any)	<input type="text"/>	<input type="text"/>
H2d Partnership 1	<input type="text"/>	<input type="text"/>
H2e Partnership 2	<input type="text"/>	<input type="text"/>
H2f Partnership 3 + 4 and so forth (If any)	<input type="text"/>	<input type="text"/>

H3 PARTICULARS OF WITHHOLDING

Made payments to non-residents in the basis period which are subject to withholding tax under sections 107A, 109, 109A, 109B and 109F

1 = Yes
 2 = No

PART J: INCENTIVE CLAIM

Refer to Explanatory Notes for the list of incentive claim code. Please use additional sheet separately in case of insufficient space.

J1 Claim Special Deduction(s) / Further Deduction(s) / Double Deduction(s) / Incentive(s) under paragraph 127(3)(b) of Income Tax Act 1967

Claim Code	Balance Brought Forward	Amount Claimed	Amount Absorbed	Balance Carried Forward
i.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
ii.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
iii.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

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J2 Claim for incentive(s) under subsection 127(3A) of Income Tax Act 1967

Incentive Approval No.	Balance Brought Forward	Amount Claimed	Amount Absorbed	Balance Carried Forward
i.				
ii.				
iii.				

PART K: FINANCIAL PARTICULARS OF DECEASED PERSON'S ESTATE

TRADING, PROFIT AND LOSS ACCOUNT

K1 Business code K1

K1A Type of activity business

K2 Sales or turnover K2

LESS:

K3 Opening stock K3

K4 Purchases and cost of production K4

K5 Closing stock K5

K6 Cost of sales (K3 + K4 - K5) K6

K7 **GROSS PROFIT / GROSS LOSS (K2 - K6)** K7
(Enter 'X' if negative)

OTHER INCOME:

K8 Other business income K8

K9 Dividends K9

K10 Interest and discounts K10

K11 Rents, royalties and premiums K11

K12 Other income K12

K13 **TOTAL INCOME (K8 to K12)** K13

EXPENSES:

K14 Loan interest K14

K15 Salaries and K15

K16 Rental / lease K16

K17 Contracts and subcontracts K17

K18 Commissions K18

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K19 Bad debts	K19	<input type="text"/>
K20 Travelling and transportation	K20	<input type="text"/>
K21 Repairs and maintenance	K21	<input type="text"/>
K22 Promotion and advertisement	K22	<input type="text"/>
K23 Other expenses	K23	<input type="text"/>

K24 TOTAL EXPENSES (K14 to K23)	K24	<input type="text"/>
K25 NET PROFIT / LOSS	K25	<input type="text"/>
	(Enter "X" if negative)	▲
K26 Non-allowable expenses	K26	<input type="text"/>

BALANCE SHEET

FIXED ASSETS:

K27 Land and buildings	K27	<input type="text"/>
K28 Plant and machinery	K28	<input type="text"/>
K29 Motor vehicles	K29	<input type="text"/>
K30 Other fixed assets	K30	<input type="text"/>

K31 TOTAL FIXED ASSETS (K27 to K30)	K31	<input type="text"/>
K32 Investments	K32	<input type="text"/>

CURRENT ASSETS:

K33 Stock	K33	<input type="text"/>
K34 Trade debtors	K34	<input type="text"/>
K35 Sundry debtors	K35	<input type="text"/>
K36 Cash in hand	K36	<input type="text"/>
K37 Cash at bank	K37	<input type="text"/>
	(Enter "X" if negative)	▲
K38 Other current assets	K38	<input type="text"/>

K39 TOTAL CURRENT ASSET (K33 to K38)	K39	<input type="text"/>
K40 TOTAL ASSET (K31 + K32 + K39)	K40	<input type="text"/>

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LIABILITIES:

K41	Loans	K41	<input type="text"/>
K42	Trade creditors	K42	<input type="text"/>
K43	Sundry creditors	K43	<input type="text"/>
K44	TOTAL LIABILITY (K41 to K43)	K44	<input type="text"/>

OWNER'S EQUITY:

K45	Capital account	K45	<input type="text"/>
K46	Current account balance brought forward	K46	<input type="text"/>
		(Enter "X" if negative)	▲
K47	Current year profit / loss	K47	<input type="text"/>
		(Enter "X" if negative)	▲
K48	Net advance / drawing	K48	<input type="text"/>
		(Enter "X" if negative)	▲
K49	Special fund	K49	<input type="text"/>
K50	Current account balance carried forward	K50	<input type="text"/>
		(Enter "X" if negative)	▲

PART L : PARTICULARS OF EXEMPT INCOME

L1	Business and partnership	L1	<input type="text"/>
L2	Dividends	L2	<input type="text"/>
L3	Interest	L3	<input type="text"/>
L4	Rents	L4	<input type="text"/>
L5	Other income	L5	<input type="text"/>

EXECUTOR'S / ADMINISTRATOR'S DECLARATION

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 deceased person's estate as required under the Income Tax Act 1967.

Signature

Date:
Day Month Year

Designation

Name of Deceased _____
Person's Estate _____

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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

FOR REFERENCE ONLY