



Form

B

LEMBAGA HASIL DALAM NEGERI MALAYSIA

RETURN FORM OF AN INDIVIDUAL

(RESIDENT WHO CARRIES ON BUSINESS)

UNDER SECTION 77 OF THE INCOME TAX ACT 1967

This form is prescribed under section 152 of the Income Tax Act 1967

YEAR OF ASSESSMENT

2011

CP 4A - Pin. 2011

| | | | | | | | | | | | | |
|------------------|---|--|--|--|--|--|--|--|--|--|--|--|
| 1 | Name (as per identity card/passport) | | | | | | | | | | | |
| 2 | Income Tax No. | | | | | | | | | | | |
| ▲ Enter SG or OG | | | | | | | | | | | | |
| 3 | New Identity Card No. | | | | | | | | | | | |
| 4 | Old Identity Card No. | | | | | | | | | | | |
| 5 | Police No. | | | | | | | | | | | |
| 6 | Army No. | | | | | | | | | | | |
| 7 | Current Passport No. | | | | | | | | | | | |
| 8 | Passport No. Registered with LHDNM | | | | | | | | | | | |

Status of Tax (from page 7) (Indicate 'X' in the relevant box)

| | | | |
|--|--|---|--|
| <input type="checkbox"/> Tax Repayable (item E14) | <input type="checkbox"/> Tax paid in excess (item F4) | <input type="checkbox"/> There is balance of tax payable (item E13/F3 whichever is relevant) | <input type="checkbox"/> Not taxable / Nil balance (if E13/E14/F3/F4 = '0') |
|--|--|---|--|

PART A:**PARTICULARS OF INDIVIDUAL**

| | | | | | | | |
|------------|---|---|--|-----------|--|---|----------------------------|
| A1 | Citizen | <input type="checkbox"/> | Use Country Code (Enter 'MY' if Malaysian Citizen) | A2 | Sex | <input type="checkbox"/> | 1 = Male 2 = Female |
| A3 | Status as at 31-12-2010 | <input type="checkbox"/> | 1 = Single 2 = Married 3 = Divorcee / Widow / Widower 4 = Deceased | A4 | Date of Marriage/ Divorce/Demise | <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> Day Month Year | |
| A5 | Type of Assessment | <input type="checkbox"/> | 1 = Joint in the name of husband 2 = Joint in the name of wife 3 = Separate 4 = Self whose spouse without source of income/ has tax exempt income 5 = Self (single/divorcee/widow/widower/deceased) | A6 | Compliance with Public Rulings | <input type="checkbox"/> | 1 = Yes 2 = No |
| A7 | Record-keeping | <input type="checkbox"/> | 1 = Yes 2 = No | A8 | Approved by the Minister as a Knowledge Worker | <input type="checkbox"/> | 1 = Yes 2 = Not Applicable |
| A8a | Date of Approval by the Minister (if A8 = 1) | <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> Day Month Year | | | | | |

FOR OFFICE USE

| | | |
|--|--|--|
| | | |
|--|--|--|

Date received (1)

Date received (2)

Date received (3)

Name

Income Tax No.

A9Correspondence
Address *(if there is a change)*☐ Enter "X" if the
correspondence
address belongs to a
tax agent

Postcode

Town

State

A10Address of
Business Premise

Postcode

Town

State

A11Telephone
No.**A12**Employer's
No.**A13**

e-mail

A14Website / Blog
Address**A15**

Name of Bank

A16

Bank Account No.

PART B:**PARTICULARS OF HUSBAND / WIFE****B1**Name of
Husband / Wife
*(as per identity
card/passport)***B2**Income
Tax No.

▲ Enter SG or OG

B3New
Identity
Card No.**B4**Old Identity
Card No.**B5**Police
No.**B6**

Army No.

B7Passport
No.

Name _____

Income Tax No. _____

(Declare amount in Ringgit Malaysia (RM) currency)

PART C : STATUTORY INCOME AND TOTAL INCOME**Statutory Business Income****Business Code****Amount (RM)**

| | | | |
|-----------|--------------------------------------|--|--|
| C1 | Business 1 | | |
| C2 | Business 2 | | |
| C3 | Business 3 + 4 and so forth (if any) | | |

Statutory Partnership Income**Income Tax No.**

| | | | |
|-----------|---|-----------|--|
| C4 | Partnership 1 | D | |
| C5 | Partnership 2 | D | |
| C6 | Partnership 3 + 4 and so forth (if any) | D | |
| C7 | Aggregate statutory income from businesses (C1 to C6) | C7 | |
| C8 | LESS : Business losses brought forward (Restricted to amount in C7) | C8 | |
| C9 | TOTAL (C7 - C8) | C9 | |

Statutory Income From Other Sources

| | | | |
|------------|---|------------|--|
| C10 | Employment | C10 | |
| C11 | Dividends | C11 | |
| C12 | Interest and discounts | C12 | |
| C13 | Rents, royalties and premiums | C13 | |
| C14 | Pensions, annuities and other periodical payments | C14 | |
| C15 | Other gains or profits | C15 | |
| C16 | Additions pursuant to paragraph 43(1)(c) | C16 | |
| C17 | Aggregate statutory income from other sources (C10 to C16) | C17 | |
| C18 | AGGREGATE INCOME (C9 + C17) | C18 | |
| C19 | LESS : Current year business losses (Restricted to amount in C18) | C19 | |

Name _____

Income Tax No. _____

| | | | |
|-------------|---|-----|--|
| C20 | TOTAL (C18 - C19) | C20 | |
| | LESS : Other deductions | | |
| C21 | Qualifying prospecting expenditure - Schedule 4 and paragraph 44(1)(b) | C21 | |
| C22 | Qualifying farm expenditure - Schedule 4A and paragraph 44(1)(b) | C22 | |
| C23 | TOTAL (C20 - C21 - C22) (Enter "0" if value is negative) | C23 | |
| | LESS : Donations and Gifts | | |
| C24 | Gift of money to the Government, State Government or local authorities | C24 | |
| C24A | Gift of money to approved institutions or organisations _____ | | |
| C25 | Gift of money or cost of contribution in kind for any approved sports activity or sports body _____ | | |
| C26 | Gift of money or cost of contribution in kind for any project of national interest approved by the Minister of Finance _____ | | |
| | | | |
| C27 | Gift of artefacts, manuscripts or paintings to the Government/ State Government | C27 | |
| C28 | Gift of money for the provision of library facilities or to libraries | C28 | |
| C29 | Gift of money or contribution in kind for the provision of facilities in public places for the benefit of disabled persons | C29 | |
| C30 | Gift of money or medical equipment to any healthcare facility approved by the Ministry of Health | C30 | |
| C31 | Gift of paintings to the National Art Gallery or any state art gallery | C31 | |
| C32 | TOTAL [C23 - (C24 to C31)] (Enter "0" if value is negative) | C32 | |
| C33 | TAXABLE PIONEER INCOME | C33 | |
| C34 | TOTAL INCOME (SELF) (C32 + C33) (Enter "0" if value is negative) | C34 | |
| C35 | TOTAL INCOME TRANSFERRED FROM HUSBAND / WIFE * FOR JOINT ASSESSMENT * Type of income transferred from Husband / Wife <input type="checkbox"/> 1 = With business income 2 = Without business income | C35 | |
| C36 | AGGREGATE OF TOTAL INCOME (C34 + C35) | C36 | |

Name _____

Income Tax No. _____

PART D:**DEDUCTIONS**

| | | | |
|------------|---|-------------------------------------|---|
| D1 | Individual and dependent relatives | | 9,000 |
| D2 | Medical treatment, special needs and carer expenses for parents (certified by medical practitioner) | RESTRICTED TO 5,000 | |
| D3 | Basic supporting equipment for disabled self, husband / wife, child or parent | RESTRICTED TO 5,000 | |
| D4 | Disabled individual | 6,000 | |
| D5 | Education fees (self): (i) other than a degree at Masters or Doctorate level - for acquiring law, accounting, Islamic financing, technical, vocational, industrial, scientific or technological skills or qualifications (ii) degree at Masters or Doctorate level for acquiring any skill or qualification | RESTRICTED TO 5,000 | |
| D6 | Medical expenses on serious diseases for self, husband / wife or child | } RESTRICTED TO 5,000 | |
| D7 | Complete medical examination for self, husband / wife or child (restricted to 500) | | |
| D8 | Purchase of books/magazines/journals/similar publications (except newspapers and banned reading materials) for self, husband / wife or child | RESTRICTED TO 1,000 | |
| D9 | Purchase of personal computer for individual (deduction allowed once in every 3 years) | RESTRICTED TO 3,000 | |
| D10 | Net deposit in Skim Simpanan Pendidikan Nasional (total deposit in 2011 minus total withdrawal in 2011) | RESTRICTED TO 3,000 | |
| D11 | Purchase of sports equipment for any sports activity as defined under the Sports Development Act 1997 | RESTRICTED TO 300 | |
| D12 | Payment of broadband subscription | RESTRICTED TO 500 | |
| D13 | Interest on housing loan (Conditions for eligibility to claim must be fulfilled) <i>The Sale and Purchase Agreement has been executed within 10/03/09 - 31/12/10</i> | RESTRICTED TO 10,000 | |
| D14 | Husband / Wife / Payment of alimony to former wife | RESTRICTED TO 3,000 | |
| D15 | Disabled husband / wife | 3,500 | |
| D16 | No. of children eligible for deduction | No. of children claimed by own self | No. of children claimed by husband / wife |

| | Eligible Rate | | |
|---|--|--|----------------------|
| | 100% | 50% | |
| D16a Child - Under the age of 18 years | No. <input type="text"/> x 1,000 = <input type="text"/> | No. <input type="text"/> x 500 = <input type="text"/> | <input type="text"/> |
| D16b Child - 18 years & above and studying | <input type="text"/> x 1,000 = <input type="text"/> <input type="text"/> x 4,000 = <input type="text"/> | <input type="text"/> x 500 = <input type="text"/> <input type="text"/> x 2,000 = <input type="text"/> | <input type="text"/> |
| D16c Child - Disabled child | <input type="text"/> x 5,000 = <input type="text"/> <input type="text"/> x 9,000 = <input type="text"/> | <input type="text"/> x 2,500 = <input type="text"/> <input type="text"/> x 4,500 = <input type="text"/> | <input type="text"/> |

Name _____

Income Tax No. _____

D17 Life insurance and provident fund
(restricted to RM 6,000)

_____, ____

D18 Deferred Annuity

_____, _____, _____

} **RESTRICTED TO 7,000**

_____, ____

D19 Education and medical insurance**RESTRICTED TO 3,000**

_____, ____

D20 Total relief (D1 to D19)

D20

_____, _____, _____

PART E:**TAX PAYABLE****E1** CHARGEABLE INCOME [(C34 - D20) or (C36 - D20)]
(Enter "0" if value is negative)

_____, _____, _____, _____

E2 INCOME TAX COMPUTATION**E2a** Chargeable Income Subject to Part XIV of Schedule 1
(if A8 = 1)

| Knowledge Worker Approved By The Minister | |
|---|-------------------------------|
| Gross income from employment with a designated company | X Chargeable income (from E1) |
| = | |
| Total gross income from all sources | |
| = | |

At Rate
15%

_____, _____, _____, _____

**Income Tax Computation In Respect of Chargeable Income Subject to
Part I of Schedule 1 (Refer to the tax rate schedule provided)****E2b** Tax on the first

_____, _____, _____, _____

At Rate (%)

_____, _____, _____, _____

E2c Tax on the balance

_____, _____, _____, _____

_____, ____

_____, _____, _____, _____

E3 TOTAL INCOME TAX (E2a + E2b + E2c)

E3

_____, _____, _____, _____

LESS : Tax Rebates**E4** Tax rebate for individual
(if E1 does not exceed RM35,000) 400

_____, ____

E5 Tax rebate for husband/wife
(if E1 does not exceed RM35,000 and D14 is claimed) 400

_____, ____

E6 Zakat or fitrah

_____, _____, _____, _____

E7 Total rebate (E4 to E6)
(Restricted to amount E3)

E7

_____, _____, _____, _____

E8 TOTAL TAX CHARGED (E3 - E7)

E8

_____, _____, _____, _____

LESS :**E9** Tax deduction under section 51 of Finance Act 2007 (dividends)

E9

_____, _____, _____, _____

E10 Section 110 tax deduction (others)

E10

_____, _____, _____, _____

Name _____

Income Tax No. _____

E11 Section 132 tax relief } *Restricted to E8*

E11 _____

E12 Section 133 tax relief

E12 _____

E13 TAX PAYABLE* [E8 - (E9 + E10 + E11 + E12)]

E13 _____

E14 OR : TAX REPAYABLE* [(E9 + E10 + E11 + E12) - E8]
[For a 'Tax Repayable' case, fill in items A15 and A16 on page 2]

E14 _____

PART F: STATUS OF TAX FOR YEAR OF ASSESSMENT 2011

F1 Tax payable (from E13)

F1 _____

LESS :

F2 Instalments/Monthly Tax Deductions Paid for 2011 Income -
SELF and HUSBAND / WIFE if joint assessment

F2 _____

F3 Balance of tax payable* (F1 - F2)

F3 _____

F4 OR : Tax paid in excess* (F2 - F1)

F4 _____

* Please enter the tax position (E13 / E14 / F3 / F4 whichever is applicable) under the item 'Status of Tax' on page 1

PART G: INCOME OF PRECEDING YEARS NOT DECLARED

| | Type of Income | Year for which paid | Gross Amount | Provident and Pension Fund Contribution |
|-----------|----------------|---------------------|--------------|---|
| G1 | _____ | _____ | _____ | _____ |
| G2 | _____ | _____ | _____ | _____ |
| G3 | _____ | _____ | _____ | _____ |

PART H: PARTICULARS OF EXECUTOR OF THE DECEASED PERSON'S ESTATE

H1 Executor's Name _____

H2 New Identity Card No.

H3 Old Identity Card No.

H4 Police No.

H5 Army No.

H6 No. Passport

Name _____

Income Tax No. _____

PART J:**PARTICULARS OF BUSINESS INCOME****J1 LOSSES**

Balance carried forward

J1a Balance from current year losses

J1a

J1b Balance from previous years' losses

J1b

J1c Losses carried forward (J1a + J1b)

J1c

Amount absorbed

J1d Pioneer loss**J2 CAPITAL ALLOWANCES**

Allowance absorbed

J2a Business 1**J2b** Business 2**J2c** Business 3 + 4 and
so forth (if any)**J2d** Partnership 1**J2e** Partnership 2**J2f** Partnership 3 + 4 and
so forth (if any)

Balance carried forward

J3 PARTICULARS OF WITHHOLDING TAXES

Section

Total gross amount paid

Total tax withheld and remitted to LHDNM

J3a 107A**J3b** 109**J3c** 109A**J3d** 109B**J3e** 109F**PART K:****SPECIAL DEDUCTION, FURTHER DEDUCTION AND DOUBLE DEDUCTION**

CLAIM CODE

AMOUNT

K1

CLAIM CODE

AMOUNT

K2**K3****K4****K5** TOTAL CLAIMED**K5**

Name _____

Income Tax No. _____

PART L: INCENTIVE CLAIM / EXEMPT INCOME

| Type of incentive | Amount absorbed | Balance carried forward |
|--|-------------------------|-------------------------|
| L1 Schedule 7A Allowance | <input type="text"/> | <input type="text"/> |
| L2 Increased Exports Allowance For Qualifying Services | <input type="text"/> | <input type="text"/> |
| L3 Schedule 4 Qualifying Expenditure | L3 <input type="text"/> | <input type="text"/> |
| L4 Schedule 4A Qualifying Expenditure | L4 <input type="text"/> | <input type="text"/> |
| L5 Pioneer Income | L5 <input type="text"/> | <input type="text"/> |
| L6 Approved Food Production Project | L6 <input type="text"/> | <input type="text"/> |

PART M: FINANCIAL PARTICULARS OF INDIVIDUAL

M1 Name of Business

TRADING, PROFIT AND LOSS ACCOUNT

M1A Business Code M1

M2 Sales or turnover M2

LESS :

M3 Opening stock M3

M4 Purchases and cost of production M4

M5 Closing stock M5

M6 Cost of sales (M3 + M4 - M5) M6

M7 GROSS PROFIT / LOSS (M2 - M6) M7

(Enter "X" if negative) ▲

INCOME :

M8 Other business M8

M9 Dividends M9

M10 Interest and discounts M10

Name _____

Income Tax No. _____

M11 Rents, royalties and premiums M11 _____

M12 Other income M12 _____

M13 TOTAL (M8 to M12) M13 _____

EXPENSES :

M14 Loan interest M14 _____

M15 Salaries and wages M15 _____

M16 Rental/Lease M16 _____

M17 Contracts and subcontracts M17 _____

M18 Commissions M18 _____

M19 Bad debts M19 _____

M20 Travelling and transport M20 _____

M21 Repairs and maintenance M21 _____

M22 Promotion and advertisement M22 _____

M23 Other expenses M23 _____

M24 TOTAL EXPENSE (M14 to M23) M24 _____

M25 NET PROFIT / LOSS M25 ☐ _____
(Enter "X" if negative) ▲

M26 Non-allowable expenses M26 _____

KUNCI KIRA-KIRA

Fixed Assets :

M27 Land and buildings M27 _____

M28 Plant and machinery M28 _____

M29 Motor vehicles M29 _____

M30 Other fixed assets M30 _____

Name _____

Income Tax No. _____

M31 TOTAL FIXED ASSET (M27 to M30)

M31 _____

M32 Investments

M32 _____

Current Assets :

M33 Stock

M33 _____

M34 Trade debtors

M34 _____

M35 Sundry debtors

M35 _____

M36 Cash in hand

M36 _____

M37 Cash at bank

M37 ☐ _____
(Enter "X" if negative) ▲

M38 Other current assets

M38 _____

M39 TOTAL CURRENT ASSET (M33 to M38)

M39 _____

M40 TOTAL ASSET (M31 + M32 + M39)

M40 _____

LIABILITIES :

M41 Loans and overdrafts

M41 _____

M42 Trade creditors

M42 _____

M43 Sundry creditors

M43 _____

M44 TOTAL LIABILITY (M41 to M43)

M44 _____

OWNER'S EQUITY :

M45 Capital account

M45 _____

M46 Current account balance brought forward

M46 ☐ _____
(Enter "X" if negative) ▲

M47 Current year profit/loss

M47 ☐ _____
(Enter "X" if negative) ▲

M48 Net advance/drawing

M48 ☐ _____
(Enter "X" if negative) ▲

M49 Current account balance carried forward

M49 ☐ _____
(Enter "X" if negative) ▲

Name _____

Income Tax No. _____

DECLARATION

I _____

Identity Card / Police / Army /
Passport No. *

** Delete whichever is not relevant*

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

- ☐ 1 = This return form is made on my own behalf
☐ 2 = This return form is made on behalf of the individual in item 1

Date:

____ - ____ - ____
Day Month Year

Signature

PARTICULARS OF TAX AGENT WHO COMPLETES THIS RETURN FORM

a Name of Firm _____

b Telephone No. _____

c Tax Agent's Approval No. _____

Date:

____ - ____ - ____
Day Month Year

Signature

REMINDER

Please ensure that this return form is completed and in order. Carefully check all information given before submitting it to Lembaga Hasil Dalam Negeri Malaysia.

Check to ensure that the following have been done (Tick “_” in the relevant box)

- ☐ Tax computation has been done on the appropriate working sheets (according to the Form B Explanatory Notes and Guidebook) and the amounts accurately transferred to this return form.
- ☐ All working sheets, records and documents are properly kept for reference by LHDNM.
- ☐ All information have been clearly filled in the spaces provided.
- ☐ Name and income tax number are clearly indicated on every page of this return form and relevant working sheets.
- ☐ If there is any balance of tax payable, payment must be made according to the following:-

Payment can be made as follows:

- (a) Bank - Counters of **CIMB Bank Berhad (CIMB)**, **Public Bank Berhad (PBB)**, **Malayan Banking Berhad (Maybank)**, **EON Bank** and **Affin Bank Berhad (ABB)** by using the bank payment slip.
- **CIMB, PBB, Maybank, EON Bank** internet banking and **Maybank** phone banking.
- Auto Teller Machine (ATM) of **PBB, Maybank & CIMB, PBB** Cheque Deposit Machine and **CIMB** Cash Deposit Machine.
- (b) 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.
 - Write down the **name, address, telephone number, income tax number, year of assessment and payment code** on the reverse side of the financial instrument.
 - **Payment by CHEQUE / MONEY ORDER / POSTAL ORDER / BANK DRAFT must be separately remitted to LHDNM at the following address.**
 - **Payment by CASH must not be sent by post.**
- (c) Pos Malaysia Berhad - counter and Pos Online

An increase in tax of 10% under subsection 103(3) ITA 1967 shall be imposed for failure to pay the tax or balance of tax payable on or before **30 June 2012**. Any balance remaining unpaid upon the expiration of 60 days from the date of such increase, shall be further increased by 5% under subsection 103(4) ITA 1967 of the balance unpaid.

| | 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 |

**REMITTANCE SLIP**

To: **DIRECTOR GENERAL OF INLAND REVENUE**

CP501 [Pin. 1/2011]

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

084

99

2011

Amount of Payment RM

Name and Postal Address

Reference No. (Identity Card /
Police / Army / Passport No.)

Cheque No. and Others

Name of Bank

Telephone No.

Date :

.....

FOR REFERENCE ONLY

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)**, **EON Bank** and **Affin Bank Berhad (ABB)** by using the bank payment slip.
- **CIMB, PBB, Maybank & EON Bank** internet banking and **Maybank** phone banking.
- Auto Teller Machine (ATM) of **PBB, Maybank & CIMB, PBB** Cheque Deposit Machine and **CIMB** Cash Deposit Machine.
- 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.
- 1.3 Pos Malaysia Berhad - counter and Pos Online

| | 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.