HK-E: **PARTICULARS OF SCHEDULE 3 ALLOWANCE**

Year Of Assessment: 2019

Name Of Company: ABC GENERAL TRADING SDN BHD

Tax Reference No.: 25364758669

NO.	BUSINESS IDENTIFICATION	BUSINESS CODE	(A) BALANCING CHARGE	(B) BALANCE BROUGHT FORWARD	(C) AMOUNT DISREGARDED	(D) BALANCING ALLOWANCE	(E) CAPITAL ALLOWANCE	(F) ALLOWANCE ABSORBED	(G) BALANCE CARRIED FORWARD (B - C + D + E - F)
PART X: BUSINESS									
i)	Business 1	47612	0	0	0	0	2,500	2,500	0
ii)	Business 2								
iii)	Business 3								
iv)	Business 4								
v)	Business 5 + 6 and so forth								
TOTAL X:			0	0	0	0	2,500	2,500	0

NO.	BUSINESS IDENTIFICATION	PARTNERSHIP INCOME TAX NO.	(A) BALANCING CHARGE	(B) BALANCE BROUGHT FORWARD	(C) AMOUNT DISREGARDED	(D) BALANCING ALLOWANCE	(E) CAPITAL ALLOWANCE	(F) ALLOWANCE ABSORBED	(G) BALANCE CARRIED FORWARD (B - C + D + E - F)
PART Y: PARTNERSHIP									
i)	Partnership 1								
ii)	Partnership 2								
iii)	Partnership 3 + 4 and so forth								
TOTAL X:									
GRAND TOTAL (X + Y):			0	0	0	0	2,500	2,500	0

HK-F: SUMMARY OF ABSORBED / SURRENDERED / DiISREGARDED LOSSES AND LOSSES CARRIED FORWARD

Year Of Assessment: 2019

Name Of Company: LPABC GENERAL TRADING SDN BHD

Tax Reference No.: 8836475888

CURRENT YEAR OF ASSESSMENT LOSSES

(a) CURRENT YEAR OF ASSESSMENT BUSINESS AND PARTNERSHIP LOSSES	(b) AMOUNT ABSORBED IN THE CURRENT YEAR	(c) BALANCE NOT ABSORBED (c = a - b)	(d) AMOUNT SURRENDERED UNDER GROUP RELIEF PROVISION	(e) BALANCE CARRIED FORWARD (e = c - d)
0	0	0	0	0

PRIOR YEARS' LOSSES

YEAR OF ASSESSMENT IN WHICH LOSS IS INCURRED	(f) AMOUNT OF LOSS INCURRED	LOSSES ABSORBED / SURRENDERED / DISREGARDED UNTIL THE YEAR OF ASSESSMENT PRECEDING THE CURRENT YEAR OF ASSESSMENT				LOSSES ABSORBED / DISREGARDED IN THE CURRENT YEAR OF ASSESSMENT			
		(g) AMOUNT DISREGARDED UNDER SUBSECTION 44(5A)	(h) AMOUNT DISREGARDED UNDER SUBSECTION 44(5F)	(j) AMOUNT ABSORBED / SURRENDERED	(k) BALANCE AFTER DISREGARDED / ABSORBED / SURRENDERED (k = f - g - h - j)	(m) AMOUNT DISREGARDED UNDER SUBSECTION 44(5A)	(n) AMOUNT DISREGARDED UNDER SUBSECTION 44(5F)	(p) AMOUNT ABSORBED	(q) BALANCE CARRIED FORWARD (q = k - m - n - p)
2018 and before	100	0	0	0	100	0	0	0	100
Total:	100	0	0	0	100	0	0	0	100

Part E of Form C 2019:

Item E1 (m + n)	0
Item E2 (d)	0
Item E3 (b + p)	0
Item E4 (e + q)	100

Name: ABC GENERAL TRADING SDN BHD

Tax Reference No.: 25364758699 Year of Assessment: 2019

HK-O: PARTICULARS OF COMPANY DIRECTORS

A	B	C	D	E	F	G	H	I	J	K	L	M
No.	Director's Name	Service Director Enter '1' = Yes or '2' = No	Address	Identification / Passport No.	Date of Birth *(dd/mm/yyyy)*	Income Tax No.	Telephone No	Shareholding (%)	Salary / Bonus (RM)	Fees / Commission / Allowances (RM)	Total Loan To Directors (RM)	Total Loan From Directors (RM)
1	Tan Kong King	1	7, Jalan Tiga, Taman Merah 55100 Kuala Lumpur W.P. KUALA LUMPUR	540205085759	02/05/1954	OG54020508579	0375675677	80.00	80,000	60,000		

Name: ABC GENERAL TRADING SDN BHD

Tax Reference No.: 25364758690

Year of Assessment: 2019

HK-P: PARTICULARS OF COMPANY'S MAJOR SHAREHOLDERS

A	B	C	D	E	H	I
No.	Name of Shareholder	Address	Identification / Passport / Registration No.	Date of Birth *(dd/mm/yyyy)*	Country of Origin *(Use Country Code)*	Direct Shareholding (%)
1	Tan Kong King	7, Jalan Tiga, Taman Merah, 55100 Kuala Lumpur W.P. KUALA 55100 Kuala Lumpur W.P. KUALA LUMPUR	540205085759	02/05/1954	MY	80.00
2	Chan Ah Kow	8, Jalan Ong, Taman Putih, 55100 Kuala Lumpur W.P. KUALA 55100 Kuala Lumpur W.P. KUALA LUMPUR	590505085453	05/05/1959	MY	20.00

HK-1.2.4: PLANT AND MACHINERY ALLOWANCES

Year Of Assessment: 2019

Name Of Company: ABC GENERAL TRADING SDN BHD

Tax Reference No.: 25364758693

	A	B	C	D	E	F	G	H	J	K	L	M	N	P	
Item	Class	Date of purchase	Date of disposal	First year of assessment which qualifies	Rate %	Qualifying expenditure	Residue expenditure b/f	Instalment payments	Initial allowance	Annual allowance/ Allowance on small value assets	Residual expenditure c/f	Disposal value	Balancing charge	Balancing allowance	Description Of Asset
1	E3a	01/01/2019		2019	10	3,000	0	3,000	600	300	2,100	0	0	0	DT
2	E5a	02/01/2019		2019	20	4,000	0	4,000	800	800	2,400	0	0	0	COMPUTER 1
3															
4															
5															
6															
7															
8															
9															
10															
11	***TOTAL***								1,400	1,100			0	0	

12	***BALANCING CHARGE***	***(11N)***	0	*(Transfer this amount to HK-1.2.4A)*
13	***BALANCING ALLOWANCE***	***(11P)***	0	*(Transfer this amount to HK-1.2.4A)*
14	***CAPITAL ALLOWANCE***	***(11J + 11K)***	2,500	*(Transfer this amount to HK-1.2.4A)*

Note: Balancing charge **(M - G)** = Disposal value **(M)** exceeds the residual expenditure **(G)** at the date of disposal.
Balancing allowance **(G - M)** = Residual expenditures **(G)** at the date of disposal exceeds the disposal value **(M)**

APPENDIX A1: COMPUTATION OF ADJUSTED INCOME FOR BUSINESS

Name: ABC GENERAL TRADING SDN BHD

Tax Reference No.: 2536475869

Registration No.: 201701001128

Business: 1 [X] 2 [ ] 3 [ ] 4 [ ] 5 [ ]

Enter 'X' in the relevant box

Year of Assessment: 2019

Type of Business: **RETAIL SALE OF BOOKS AND MAGAZINES**

Business Code: 47612

Item	Amount +	Amount -
A. BALANCE AS PER PROFIT AND LOSS ACCOUNT	92,230	-
LESS: SEPARATION OF INCOME BY CLASS		
Dividend income		-
Rental income		-
Royalty income		-
Interest income		-
Other income		-
B. TOTAL NON-BUSINESS INCOME		-
C. TOTAL BUSINESS INCOME (A - B)	92,230	-
D. ADJUSTMENT OF BUSINESS INCOME		
ADD:		
1. Non-allowable losses:		
_____	-	
_____	-	
_____	-	
TOTAL	-	
2. Surplus recovered expenditure (mining)	-	
3. TOTAL (D1 + D2)	-	
LESS:		
4. Non-taxable gains/income entered in the profit or loss account:		
_____		-
_____		-
_____		-

ADD:

5. Taxable gains/income not entered in the Profit and Loss Account but entered in the Balance Sheet:

	-
	-
	-

6. TOTAL (D3 - D4 + D5) | - | -

E. ADJUSTMENT OF BUSINESS EXPENDITURE

1. ADD:

1.1 Interest expense restricted under subsection 33(2) | -

1.2 Non-allowable expenses under subsection 39(1)

Depreciation	1,100
Entertainment	100
	-
	-
	-
	-
	-
	-
	-
TOTAL:	1,200

2. LESS:

2.1 Mining allowance | -

2.2 Surplus residual expenditure (mining) | -

2.3 Allowable expenses not entered in the Profit and Loss Account (extracted from the Balance Sheet):

	-
	-
	-
	-

2.4 Other expenses/incentive claim (refer to Appendix D):

	-
	-
	-
	-
	-
	-
	-

3. TOTAL (E1 - E2) | 1,200

F. ADJUSTED INCOME / (LOSS) | 93,430 | -

Proceed with the computation by transferring the amount of adjusted income for each business to the working sheet for the determination of statutory income.

HK-PC1 : COMPUTATION OF STATUTORY INCOME FOR BUSINESS

Name: ABC GENERAL TRADING SDN BHD

Tax Reference No.: 2536475869

Registration No.: 201701001128

Business: [X]

Indicate "X" in the relevant box

Year of Assessment: 2019

Type of Business: RETAIL SALE OF BOOKS AND MAGAZINES

Business code: 47612

A. 1. Adjusted Business Income *(If loss, enter '0' in this box and transfer the amount of adjusted loss to Working Sheet HK-F1 / HK-F2 whichever is relevant)*		93,430
ADD:		
2. Balancing charge		0
3. TOTAL (A1 + A2)		93,430
LESS:		
B. Capital Allowance absorbed *(Restricted to the amount in item A3)*		2,500
C. STATUTORY INCOME (A3 - B)		90,930
D. ADJUSTMENT OF CAPITAL ALLOWANCE		
1. Balance brought forward	0	
LESS:		
2. Amount disregarded due to substantial change in shareholding (if relevant)	0	
3. TOTAL (D1 - D2)		0
ADD:		
4. Balancing Allowance		0
5. Capital Allowance		2,500
6. TOTAL (D3 + D4 + D5)		2,500
LESS:		
7. Claim absorbed in the current year *(amount from B)*		2,500
8. Balance carried forward (D6 - D7)		0

HK-PC1 : COMPUTATION OF STATUTORY INCOME FOR BUSINESS

Name: ABC GENERAL TRADING SDN BHD

Tax Reference No.: 2536475869

Registration No.: 201701001128

Business: [X]

Indicate "X" in the relevant box

Year of Assessment: 2019

Type of Business: RETAIL SALE OF BOOKS AND MAGAZINES

Business code: 47612

A. 1. Adjusted Business Income *(If loss, enter '0' in this box and transfer the amount of adjusted loss to Working Sheet HK-F1 / HK-F2 whichever is relevant)*		93,430
ADD:		
2. Balancing charge		0
3. TOTAL (A1 + A2)		93,430
LESS:		
B. Capital Allowance absorbed *(Restricted to the amount in item A3)*		2,500
C. STATUTORY INCOME (A3 - B)		90,930
D. ADJUSTMENT OF CAPITAL ALLOWANCE		
1. Balance brought forward	0	
LESS:		
2. Amount disregarded due to substantial change in shareholding (if relevant)	0	
3. TOTAL (D1 - D2)		0
ADD:		
4. Balancing Allowance		0
5. Capital Allowance		2,500
6. TOTAL (D3 + D4 + D5)		2,500
LESS:		
7. Claim absorbed in the current year *(amount from B)*		2,500
8. Balance carried forward (D6 - D7)		0

HK-1: COMPUTATION OF STATUTORY INCOME FROM BUSINESS

Name: Tan Ah Kow

Tax Reference No.: OG 3989808060

I.C. No.: 900704086363

Business Registration No.: 34569876

Business 1 [X] 2 [ ] 3 [ ] 4 [ ] 5 [ ]

Indicate "X" in the relevant

Year of Assessment 2012

Business code 79120

Type of business Tour operator activities

Item	***Amount***	
	+	**-**
A. BALANCE AS PER PROFIT AND LOSS ACCOUNT	100,000	0
LESS : SEPARATION OF INCOME ACCORDING TO CLASS		
Dividend income		0
Rental income		0
Royalty income		0
Interest income		0
Other income		0
B. TOTAL NON-BUSINESS INCOME		0
C. TOTAL BUSINESS INCOME (A - B)	100,000	0
D. ADJUSTMENTS FOR BUSINESS INCOME		
ADD:		
1. Non-allowable losses:		
Loss on disposal of assets	0	
Foreign exchange loss	0	
Loss from investments	0	
	0	
	0	
TOTAL	0	
2. Surplus recovered expenditure (mining)	0	
3. TOTAL (D1 + D2)	0	

LESS:

4. Non-taxable gains/income entered in the profit and loss account:

Profit on disposal of assets	0
Foreign exchange gain	0
Porfit from investments	0
	0
	0
TOTAL	0

5. TOTAL (D3 - D4)	0	0
E. BUSINESS INCOME (C + D5)	100,000	0

F. ADJUSTMENT OF BUSINESS EXPENDITURE

ADD:

1. Non-allowable expenditure and charges

1.1 Depreciation	0
1.2 Own salary, allowances, bonus, EPF	0
1.3 Entertainment	0
1.4 Gifts	0
1.5 Donations	0
1.6 Penalties/fines/compound	0
1.7 Withdrawal of stock in trade for own use	0
1.8 Cash drawings	0
1.9 Provision for bad/doubtful debts	0
1.10 Initial/Termination of business expenditure	0
1.11 Capital expenditure	0
1.12 Legal fees	0
1.13 Expenditure on interest	0
1.14 Restriction on EPF	0
1.15 Assets written off	0
1.16 Personal expenditure:	
(a) Travelling/Accommodation	0
(b) Use of motor-vehicle(s)	0
(c) Household benefits	0
(d) Telephones/Handphones	0
(e) Fees/Subcriptions (unrelated to business)	0
(f) Seminars	0
(g) Medical	0

1.17 Other expenditure (Specify .....)	0	
TOTAL (1.1 to 1.17)	0	
LESS:		
2. Mining allowance		0
3. Surplus residual expenditure (mining)		0
4. Further deductions:		
4.1		0
4.2		0
4.3		0
5. TOTAL (F2 + F3 + F4)		0
6. TOTAL ADJUSTED EXPENDITURE (F1 - F5)	0	0
G. ADJUSTED INCOME (E + F6)	100,000	
OR		
H. ADJUSTED LOSS (F6 - E)		0

If G - (Adjusted Income), proceed to item J for further computation.
If H - (Adjusted Loss), transfer this amount to item D1 HK-1.3 before proceeding to items J and K for computing the balance of capital allowances to be carried forward

J. COMPUTATION OF STATUTORY INCOME

1. ADJUSTED INCOME (Enter "0' in this box if there is adjusted loss for item H)	100,000
2. ADD: Balancing Charge	0
3. TOTAL (J1 + J2)	100,000
4. LESS: Capital Allowance absorbed (amount as per K4 but restricted to the amount in item J3)	0
5. STATUTORY INCOME (J3 - J4) *(Transfer this amount to item C1/C2/C3 Form B)*	100,000

K. ADJUSTMENT OF THE BALANCE OF CAPITAL ALLOWANCE (if relevant)

1. Balance brought forward	0
ADD:	
2. Balancing Allowance	0
3. Capital Allowance	0
4. TOTAL (K1 + K2 + K3)	0
LESS:	
5. Capital Allowance absorbed in the current year *(amount as per item J4)*	0
6. Balance carried forward (K4 - K5)	0

HK-1.2: SUMMARY OF CAPITAL ALLOWANCES

Year Of Assessment: 2012

Name: Tan Ah Kow

Tax Reference No.: OG 39898080600

A. BALANCING CHARGE

		Working Sheet
1. Qualifying agriculture expenditure	0	HK-1.2.1A
2. Qualifying forest expenditure	0	HK-1.2.2A
3. Industrial building	0	HK-1.2.3A
4. Plant and machinery	0	HK-1.2.4A
5. TOTAL	0	

(Transfer this amount to J2, HK-1/ J2, HK-1C/ J2, HK-1D)

B. BALANCING ALLOWANCE

1. Industrial building	0	HK-1.2.3A
2. Plant and machinery	0	HK-1.2.4A
3. TOTAL	0	

(Transfer this amount to K2, HK-1/ Q2, HK-1C/ N2, HK-1D)

C. CURRENT YEAR CAPITAL ALLOWANCE

1. Qualifying agriculture expenditure	10,000	HK-1.2.1A
2. Qualifying forest expenditure	0	HK-1.2.2A
3. Industrial building	20,000	HK-1.2.3A
4. Plant and machinery	30,000	HK-1.2.4A
5. TOTAL	60,000	

(Transfer this amount to K3, HK-1/ Q3, HK-1C/ N3, HK-1D)

HK-1.2.1: AGRICULTURE ALLOWANCES

Year Of Assessment: 2012

Name: Tan Ah Kow

Tax Reference No.: OG 39898080600

	A	B	C	D	E	F	G	H	J	K	L	M	N	
Item	Class	Date of expenditure incurred	Date of disposal	Year of assess-ment	Rate %	Cost	Residual expenditure b/f	Annual allowance	Residual expenditure c/f	Grant/ Subsidy	Agriculture charge	Agriculture allowance	Accumu-lated allowance	Description Of Asset
1	B1c	02/08/2012		2012	50	20,000	0	10,000	10,000	0	0	10,000	10,000	Farm Road
2														
3														
4														
5														
6														
7														
8														
9														
10														
11	**TOTAL**									0	0	10,000		

12 **AGRICULTURE CHARGE** **(11K + 11L)** 0 ***(Transfer this amount to HK-1.2.1A)***

13 **AGRICULTURE ALLOWANCE** **(11M)** 10,000 ***(Transfer this amount to HK-1.2.1A)***

NOTA:

Agriculture charge on an asset which is disposed of within 6 years from the date on which the expenditure was incurred or deemed incurred, is :

(i) Value **N** or

(ii) **N/Y** * where the agriculture charge is spread equally over the years of assessment for which the agriculture allowances were given (Proviso to paragraph 27 Schedule 3).

* " **Y**" *is the number of years of assessment for which the agriculture allowances were given to the business.*

HK-1.2.1A: SUMMARY OF AGRICULTURE ALLOWANCES

Year Of Assessment: 2012

Name: Tan Ah Kow

Tax Reference No.: OG 398980806 0

	A Agriculture Charge	B Agriculture Allowance
ATTACHMENT 1	10,000	20,000
ATTACHMENT 2		
ATTACHMENT 3		
ATTACHMENT 4		
ATTACHMENT 5		
TOTAL	10,000	20,000
	(Transfer this amount to A1, HK-1.2)	*(Transfer this amount to C1, HK-1.2)*

HK-1.2.3: INDUSTRIAL BUILDING ALLOWANCES

Year Of Assessment: 2012

Name: Tan Ah Kow

Tax Reference No.: OG 3989808060

	A	B	C	D	E	F	G	H	J	K	L	M	N	
Item	Class	Date of purchase/ completion of construction	Date of disposal	Year of assessment	Rate %	Cost	Residual expenditure b/f	Initial allowance	Annual allowance	Residual expenditure c/f	Disposal value	Balancing charge	Balancing allowance	Description Of Asset
1	D1a	08/08/2012		2012	3	20,000	0	2,000	600	17,400	0	0	0	Factory
2														
3														
4														
5														
6														
7														
8														
9														
10														
11	***TOTAL***							2,000	600			0	0	

12	***BALANCING CHARGE***	***(11M)*** 0	*(Transfer this amount to HK-1.2.3A)*
13	***BALANCING ALLOWANCE***	***(11N)*** 0	*(Transfer this amount to HK-1.2.3A)*
14	***INDUSTRIAL BUILDING ALLOWANCE***	***(11H + 11J)*** 2,600	*(Transfer this amount to HK-1.2.3A)*

HK-1.2.3A: SUMMARY OF INDUSTRIAL BUILDING ALLOWANCES

Year Of Assessment: 2012

Name: Tan Ah Kow

Tax Reference No.: OG 398980806 0

	A Balancing Charge	B Balancing Allowance	C Industrial Building Allowance
ATTACHMENT 1	10,000	20,000	30,000
ATTACHMENT 2			
ATTACHMENT 3			
ATTACHMENT 4			
ATTACHMENT 5			
TOTAL	10,000	20,000	30,000
	(Transfer this amount to item A3, HK-1.2)	*(Transfer this amount to item B1, HK-1.2)*	*(Transfer this amount to item C3, HK-1.2)*

HK-1.2.4: PLANT AND MACHINERY ALLOWANCES

Year Of Assessment: 2012

Name: Tan Ah Kow

Tax Reference No.: OG 39898080600

	A	B	C	D	E	F	G	H	J	K	L	M	N	P	
Item	Class	Date of purchase	Date of disposal	First year of assessment which qualifies	Rate %	Qualifying expenditure	Residue expenditure b/f	Instalment payments	Initial allowance	Annual allowance/ Allowance on small value assets	Residual expenditure c/f	Disposal value	Balancing charge	Balancing allowance	Description Of Asset
1	E2a	06/08/2012		2012	14	20,000	0	20,000	4,000	2,800	13,200	0	0	0	Machine 1
2															
3															
4															
5															
6															
7															
8															
9															
10															
11	***TOTAL***								4,000	2,800			0	0	

12	***BALANCING CHARGE***	***(11N)***	0	*(Transfer this amount to HK-1.2.4A)*
13	***BALANCING ALLOWANCE***	***(11P)***	0	*(Transfer this amount to HK-1.2.4A)*
14	***CAPITAL ALLOWANCE***	***(11J + 11K)***	6,800	*(Transfer this amount to HK-1.2.4A)*

Note: Balancing charge **(M - G)** = Disposal value **(M)** exceeds the residual expenditure **(G)** at the date of disposal.
Balancing allowance **(G - M)** = Residual expenditures **(G)** at the date of disposal exceeds the disposal value **(M)**

HK-1.2.4A: SUMMARY OF PLANT AND MACHINERY ALLOWANCES

Year Of Assessment: 2012

Name: Tan Ah Kow

Tax Reference No.: OG 398980806 0

	A Balancing Charge	B Balancing Allowance	C Capital Allowance
ATTACHMENT 1	20,000	30,000	40,000
ATTACHMENT 2			
ATTACHMENT 3			
ATTACHMENT 4			
ATTACHMENT 5			
TOTAL	20,000	30,000	40,000
	(Transfer this amount to item A4, HK-1.2)	*(Transfer this amount to item B2, HK-1.2)*	*(Transfer this amount to item C4, HK-1.2)*

HK-1.2A: SUMMARY OF CAPITAL EXPENDITURE

Year of Assessment: 2012

Name: Tan Ah Kow

Tax Reference No.: OG 3989808060

No.	Class Of Asset	Description Of Asset	Date Of Purchase	Date Of Disposal	Method Of Payment
1	D1a	Factory A	05/08/2012		Cash

HK-13: DEDUCTION FOR MAINTENANCE OF UNMARRIED CHILDREN

Year of Assessment: 2012

Name: Tan Ah Kow

Tax Reference No.: OG 3989808060

No.	Name Of Child	Date Of Birth	Name Of School / College / University / Institution Of Higher Education	Level of Education at the Institution of Higher Education		Eligibility Rate *		Relief Amount Claimed
				In Malaysia	Outside Malaysia	100%	50%	
CHILD - BELOW THE AGE OF 18 YEARS								
1	Tan Ah fatt	08/01/2000	ABC			X		1,000
2								
3								
4								
5								
6								
7								
8								
9								
10								
	TOTAL	(1 to 10)						1,000
CHILD - 18 YEARS OF AGE & ABOVE AND RECEIVING EDUCATION								
1								
2								
3								
4								
5								
	TOTAL	(1 to 5)						
CHILD - DISABLED								
1								
2								
3								
4								
5								
	TOTAL	(1 to 5)						

* Enter "X" in the relevant box.

Use attachment(s) if case of insufficient writing space.

HK-2: COMPUTATION OF STATUTORY INCOME FROM EMPLOYMENT

Name: Tan Ah Kow

Tax Reference No.: OG 3989808060 I.C. No.: 900704086363

Business 1 [X] 2 [ ] 3 [ ] 4 [ ] 5 [ ]

Indicate "X" in the relevant box

Year of Assessment 2012

Item	Amount
A. Receipts under paragraph 13(1)(a)	
1. Money/Benefits or amenities convertible into money	30,000
2. Gratuity	0
3. Tax allowance/Tax borne by the employer	0
4. TOTAL (A1 to A3)	30,000
B. Benefits-in-kind [paragraph 13(1)(b)]	10,000
C. Benefit/Value of accommodation provided [paragraph 13(1)(c)]	20,000
D. Refund from unapproved Pension or Provident Fund, Scheme or Society [paragraph 13(1)(d)] (amount attributable to employer's contribution only)	0
E. Compensation for loss of employment [parapraph 13(1)(e)]	0
F. TOTAL GROSS EMPLOYMENT INCOME (A to E)	60,000
LESS:	
G. Subscription to professional bodies	0
H. Entertainment expenditure (restricted - section 38A)	0
J. Travelling expenditure	0

K. Expenditure related to the accommodation provided by the employer

1. Benefit of accommodation taken into account:

(a) Value of benefits/amenities related to the accommodation provided [amount as per total of item B Working Sheet HK-2.4 - subsection 32(1)] | 0

(b) Value of living accommodation benefit [amount as per item C - subsection 32(2)] | 0

(c) TOTAL [K1(a) + K1(b)] | 0

2. Rental of living acccommodation and furniture paid by the employee [paragraph 38(1)(a)] | 0

3. Quit rent, assessment, insurance premiums and repairs/maintenance of the premise [paragraph 38(1)(b)] | 0

4. TOTAL PAYMENT (K2 + K3) | 0

5. Deductible expenditure: ***K1(c) or K4 whichever is lower*** [subsection 38(3)] | 0

L. TOTAL (G, H, J and K5) | 0

M. Statutory Income From Employment (F - L) | 60,000

N. SUMMARY OF STATUTORY INCOME FROM EMPLOYMENT

1. Employment 1 (amount M from Emploment 1) | 60,000

2. Employment 2 (amount M from Employment 2) | 0

3. Employment 3 (amount M from Employment 3) | 0

4. TOTAL | 60,000

HK-2.1: RECEIPTS UNDER PARAGRAPH 13(1)(a)

Name: Tan Ah Kow

Tax Reference No.: OG 3989808060 I.C. No.: 900704086363

Year of Assessment 2012

MONEY/BENEFITS OR AMENITIES CONVERTIBLE INTO MONEY

	Item	Amount (RM)	
A.	Gross salary/remuneration		50,000
B.	Wages		0
C.	Leave pay		0
D.	Overtime pay		0
E.	Fees		10,000
F.	Commissions		20,000
G.	Bonuses		0
H.	Gross tips		0
J.	Perquisites (cash/in kind)	0	
	Less:		
	Exemption limited to RM2,000 in amount/value in respect of:-		
	1. past achievement award	0	
	2. Service excellence award, innovation award or productivity award	0	
	3. long service * award (* more than 10 years service with the same employer)	0	
	4. Subtotal (J1 + J2 + J3) (restricted to RM2,000)	0	
	TOTAL (J - J4)		0
K.	Awards/Rewards		0
L.	Allowances		0
M.	Fixed line telephone, mobile phone, pager or personal digital assistant (PDA) including cost of registration and installation (registered under the employee's name) exceeding 1 unit for each asset		0
N.	Monthly bills for fixed line telephone, mobile phone, pager, PDA or subscription of broadband including cost of registration and installation (registered under the employee's name) exceeding 1 line for each asset		0
P.	Recreational club membership paid/reimbursed by the employer (type of membership - individual) - entrance fee - monthly/annual membership subscription fees for club membership, and - term membership		0
Q.	Other receipts		0
R.	TOTAL (A to Q)		80,000

Transfer amount P to item A1 Working Sheet HK-2

HK-2.2: COMPUTATION OF TAXABLE GRATUITY

Name: Tan Ah Kow

Tax Reference No. OG 3989808060 I.C. No. 900704086363

Year Of Assessment 2012

A. Total gratuity RM 50,000

B. Date of payment 31 (Day) 12 (Month) 2012 (Year)

C. Length of continuous service 01 (Day) 01 (Month) 2008 (Year) to 31 (Day) 07 (Month) 2012 (Year) = 4 year(s) 7month(

D. Basis of apportionment :

1. Method 1

   Apportionment according to time basis [ ] *

   No. of complete days (D1) = _____ days

2. Method 2

   Divided into 6 (six) years [X] *

* Enter "X" in the relevant box

E. Apportionment of gratuity according to Year of Assessment

	1 Apportionment	2 Period (days/years)	3 Computation	4 Amount RM	5 Year Of Assessment
(i)	2007	1 year	1/6 x 50000	8,333	2007
(ii)	2008	1 year	1/6 x 50000	8,333	2008
(iii)	2009	1 year	1/6 x 50000	8,333	2009
(iv)	2010	1 year	1/6 x 50000	8,333	2010
(v)	2011	1 year	1/6 x 50000	8,333	2011
(vi)	2012	1 year	1/6 x 50000	8,333	2012

F. Transfer the amount from item E4(vi) for the current year of assessment to item A2 Working Sheet HK-2.

HK-2.3: COMPUTATION OF TAX ALLOWANCE

Name	Tan Ah Kow
Tax Reference No.	OG 3989808060
I.C. No.	900704086363
Business Registration No.	34569876

A. Year Of Assessment 2012

B. Preceding Year Of Assessment 2011

C. Tax Allowance

No.	Year Of Assessment	Date Of Notice Of Assessment	Amount Of Tax/Additional Tax (RM)
1	2012	06/08/2012	1,000.00
2			
3			
4			
5			
6			
7	**Total [C1 to C6]**		1,000.00

(Transfer amount C7 to item A3 Working Sheet HK-2)

Reminder :

1. Tax allowance is an income chargeable on the employee who receives the **benefit of tax borne/paid by** his employer.
2. This benefit is a type of income under paragraph 13(1)(a) ITA 1967.
3. Tax for the preceding year of assessment indicated in item **B** is to be taken into account as a benefit for the year of assessment indicated in item **A**, even if the tax has not been paid by the employer.
4. Additional tax is taken into account as a tax allowance if the notice of assessment is issued in the basis period for the year of assessment indicated in item **A**, even though the tax has not yet been paid by the employer.
5. Use the boxes in item **C** to compute the total of all tax allowances which shall be taken into account for the current year of assessment indicated in item **A**.

   □ Use row **C1** for the year of assessment indicated in item **B**.

   □ Use rows **C2** to **C6** for additional taxes of preceding years of assessment raised in the basis period for the year of assessment indicated in item **A**. Use one row for each year of assessment.

HK-2.4: BENEFITS-IN-KIND (BIK) [PARAGRAPH 13(1)(b)]

Name: Tan Ah Kow

Tax Reference No.: OG 3989808060 I.C. No.: 900704086363

BENEFITS-IN-KIND (BIK)

Year of Assessment 2012

Item	Amount (RM)
A. Motocars	
(1) Value of motorcars and petrol	1,000
(2) Value of driver	2,000
B. Value of household benefits	
(1) Semi-furnished with furniture in the lounge, dining room, or bedrooms	3,000
(2) Semi-furnished with furniture as in item B(1) and one or more of air-conditioners, curtains and alike; and carpets	0
(3) Fully-furnished with benefits as in items B(1) and B(2) plus one or more of kitchen equipment, crokery, utensils and appliances	0
(4) Service charges and other bills such as water and electricity	0
C. Fixed line telephone, mobile phone, pager or personal digital assistant (PDA) including cost of registration and installation (registered under the employer's name) exceeding 1 unit for each asset	1,000
D. Monthly bills for fixed line telephone, mobile phone, pager, PDA or subscription of broadband including cost of registration and installation (registered under the employee's name) exceeding 1 line for each asset	0
E. Gradeners	2,000
F. Household servants	0
G. Monthly/Annual recreational club membership subscription fees for club membership (type of membership: corporate)	0
H. Leave passages	0
J. Other benefits	
	0
	0
	0
	0
	0
	0
K. TOTAL (A to J) *(Transfer this amount to item B Working Sheet HK-2)*	9,000

HK-2.5: VALUE OF LIVING ACCOMMODATION BENEFIT [PARAGRAPH 13(1)(c)]

Name: Tan Ah Kow

Tax Reference No.: OG 3989808060 I.C. No.: 900704086363

Year of Assessment 2012

A. JOB STATUS *

1. Employee (other than officer of a qovernment/statutory body) or service director — X
2. Director of a controlled company

B. TYPE OF ACCOMMODATION*

1. Ordinary residential premise — X
2. Hotel, hostel or similar premise; any premise on a plantation or in the forest; or any premise which, although in a rateble area, is not subject to public rates

C. SHARE OF ACCOMMODATION*

1. Not shared	X					
2. Shared		Share of living accommodation	**(X)**	0	**(Y)**	0
3. Partly used for advancing the interest of the employer		Share of living accommodation	**(X)**	0	**(Y)**	0

X is your share of the accommodation provided
Y is the accomodation provided as a whole

**** Enter "X" in the relevant box.***

D. Period for which the accommodation is provided **(n)** 12 **Month(s)**

E. Length of employment in the current year **(m)** 12 **Month(s)**

F. Defined value (rental per month x m) 1,000

G. Receipts under paragraph 13(1)(a)

1. **Amount from item A4 Working Sheet HK-2** 300

Less:

2. **Gross income from perquisite in respect of any right to acquire shares in a company** 0
3. **TOTAL (G1 - G2)** 300

H. 1. 30% of G (G x 30/100) 90

2. 3% of G (G x 3/100) 9

J. VALUE OF LIVING ACCOMMODATION BENEFIT SUBJECT TO TAX

1. Employee (other than officer of a government/statutory body) or service director

   An employee (other than officer of a government/statutory body) or a service director provided with living accommodation of type B2

   Amount ***H2 x n/m*** ***Value of accommodation Z*** 0

   Transfer amount Z to item C Working Sheet HK-2 *(Enter "0" if amount is negative)*

2. Employee (other than officer of a government/statutory body) or service director

   An employee (other than officer of a government/statutory body) or a service director provided with:

   2.1 Living accommodation of type B1 and the share of living accommodation is C1.

   Amount H1 or F (whichever is lower) x n/m

   Value of accommodation Z 90

   (Transfer amount Z to item C Working Sheet HK-2) *(Enter "0" if amount is negative)*

   2.2 Living accommodation of type B1 and the share of living accommodation is C2.

   Amount H1 or F x X/Y (whichever is lower) x n/m

   Value of accommodation Z 0

   (Transfer amount Z to item C Working Sheet HK-2) *(Enter "0" if amount is negative)*

   2.3 Living accommodation of type B1 and the share of living accommodation is C3.

   Amount H1 or F x X/Y (whichever is lower) x n/m

   Value of accommodation Z 0

   (Transfer amount Z to item C Working Sheet HK-2) *(Enter "0" if amount is negative)*

3. Director of a controlled company

   A director of a controlled company provided with:

   3.1 Living accommodation of type B1 and the share of living accommodation is C1.

   Amount ***F x n/m***

   Value of accommodation Z 0

   (Transfer amount Z to item C Working Sheet HK-2) *(Enter "0" if amount is negative)*

   3.2 Living accommodation of type B1 and the share of living accommodation is C2.

   Amount ***F x X/Y x n/m***

   Value of accommodation Z 0

   (Transfer amount Z to item C Working Sheet HK-2) *(Enter "0" if amount is negative)*

HK-2.7: COMPUTATION OF TAXABLE COMPENSATION

Name: Tan Ah Kow

Tax Reference No.: OG 39898080600 I.C. No.: 900704086363

Year of Assessment 2012

A. Length of service with the same employer or companies in the same group

1. Date of commencement: 03012006
2. Date of cessation: 01082012
3. No. of completed years of service*: 6 ***Year(s)***

B. Amount of compensation ***RM*** 8000

C. Amount of exempted compensation ***RM*** 6000

D. Taxable compensation (B-C) ***RM*** 2000
(Transfer amount D to item E Working Sheet HK-2)

* Examples on computation of completed years and the amount of exempted compensation:

Example 1:

Date of commencement	01.03.2004
Date of cessation	30.06.2008
Length of service	4 years 4 months
No. of completed years	***04 years***
Amount of exempted compensation	***RM6,000 x 4 = RM24, 000***

Example 2:

Date of commencement	01.06.1999
Date of cessation	15.01.2008
Length of service	8 years 7 months 15 days
No. of completed years	***08 years***
Amount of exempted compensation	***RM6,000 x 8 = RM48, 000***

Example 2:

Date of commencement	01.01.2006
Date of cessation	15.07.2011
Length of service	5 years 7 months 15 days
No. of completed years	***05 years***
Amount of exempted compensation	***RM10,000 x 5 = RM50, 000***

HK-3: **TAX DEDUCTION UNDER SECTION 51 OF FINANCE ACT 2007 (DIVIDENDS)**

Name: Tan Ah Kow

Tax Reference No.: OG 3989808060

I.C. No.: 900704086363

Business Registration No.: 34569876

Year of Assessment 2012

Submit this Working Sheet and original dividend vouchers if entitled to a tax refund (Use separate HK-3 for dividends regrossed)

A. List of dividend income:

No.	*Date of Payment*	*For Year Ended*	*Warrant No. / Serial No.*	*Name of Company*	*Gross Dividend*		*Tax Rate*	*Tax Deducted*		*Net Dividend*	
					RM	***Sen***		***RM***	***Sen***	***RM***	***Sen***
1	01/08/2012	31/12/2012	456456	ABC	1000	00	25.00	250	00	750	00
2											
3											
4											
5											
6											
7											
8											
9											
10											
11											
12											
13											
14											
15											
							TOTAL NET DIVIDEND			750	00
				Total Regrossed							

X [amount from B(i)] **Y [amount from B(ii)]**

Note: Proceed with the computation overleaf if the rate of tax deducted on dividend received as per voucher / certificate differs from the tax rate for current year of assessment

B. Computation of regrossed dividend and tax deemed deducted

If the rate of tax deducted as per dividend voucher/certificate differs from the current year's tax rate for corporations, please use the following formula to regross the net dividend received and compute the tax deemed deducted :-

(i) Dividend regrossed (X)

= Net dividend X $\frac{1}{(1-Z^*)}$

= $\frac{\text{Net dividend}}{(1-Z^*)}$

= (X)

(ii) Tax deemed deducted (Y)

= X X Z*

= (Y)

* Where Z is the current year's tax rate for corporations.

C. Computation Of Statutory Income From Dividends

(i)	Gross Dividend (X)	1000.00
	Less:	
(ii)	Interest on loan employed in the production of gross dividend income	-
(iii)	Statutory Income *(Transfer amount (iii) to item C2 Form BE / C11 Form B)*	1,000.00

D. Tax deduction under section 51 of Finance Act 2007

(dividends) (as per amount Y above) 250.00

(Transfer this amount to item E10 Form BE/B)

HK-4: PARTICULARS OF PROPERTIES / ASSETS AND TOTAL RENTAL

Name: Tan Ah Kow

Tax Reference No.: OG 3989808060

I.C. No.: 900704086363

Business Registration No.: 34569876

Year of Assessment 2012

A. LIST OF PROPERTIES RENTED / ASSETS LEASED

No.	Type Of Property/ Asset	Address Of The Property / Lessor Of The Asset	Date Of Commencement Of The Rental/ Lease	Total Gross Rental/ Lease Payments Received In The Year Of Assessment (RM)
1	Apartmrnt	1, Jalan One Taman Two 57000 KL	01/01/2012	1,000
2				
3				
4				
5				
6				
7				
8				
9				
10				

Note: 1. ***Properties*** refer to houses, factories, land and other immovable properties.

2. ***Assets*** refer to plant, machineries, furniture and other than those mentioned above.

B. COMPUTATION OF STATUTORY INCOME FROM RENTS
(Compute separately for each source of rental income)

1. GROSS RENTAL INCOME (From item A1 or A2 or A3 .... A10)	1,000

LESS: Allowable Expenditure

i. Interest on loan employed in the production of gross rental income	
ii. Assessment	
iii. Quit rent	
iv. Insurance	

Other revenue expenditure

v. Repairs and maintenance	
vi. Renewal of tenancy agreement	
.....	
.....	
.....	
.....	
.....	
.....	
.....	
.....	
.....	

2. Total Expenditure (i to vi)	
C. STATUTORY INCOME FROM RENTS (B1 - B2)	

D. SUMMARY OF STATUTORY INCOME FROM RENTS

Source 1 (Amount from item C)	
Source 2 (Amount from item C)	
Source 3 (Amount from item C)	
Source 4 (Amount from item C)	
.....	
Total statutory income from rents including rents received from partnership business	

(Transfer the total statutory income from rent to item C4 Form BE / C13 Form B)

HK-5: COMPUTATION OF STATUTORY INCOME FROM INTEREST / ROYALTIES

Name: Tan Ah Kow

Tax Reference No.: OG 3989808060

I.C. No.: 900704086363

Business Registration No.: 34569876

Year of Assessment 2012

	RM
INTEREST	
A. Gross Interest	1,000
LESS:	
B. Interest on loan employed in the production of gross income from interest	100
C. Statutory Income ***(A - B)***	900
D. Total Gross Income from Interest *(Amount from item C Working Sheet HK-6/ item D Working Sheet HK-8/HK-9)*	
E. TOTAL STATUTORY INCOME FROM INTEREST ***(C + D)*** *(Transfer amount E to item C3 Form BE / C12 Form B)*	900
ROYALTIES	
F. Gross Royalty	
G. Total Gross Income from Royalties *(Amount from item D Working Sheet HK-6/ item E Working Sheet HK-8/HK-9)*	
H. TOTAL STATUTORY INCOME FROM ROYALTIES ***(F + G)*** *(Transfer amount H to item C4 Form BE / C13 Form B)*	

HK-6: TAX DEDUCTION UNDER SECTION 110 (OTHERS)

Name: Tan Ah Kow

Tax Reference No.: OG 3989808060

I.C. No.: 900704086363

Business Registration No.: 34569876

Year of Assessment 2012

A. List out : interest/royalty income subject to the provision under section 109;
payments subject to the provision under section 109B ITA 1967;
income from trust bodies such as per CP 30A and other income.

(note:-Income Code: 3 = interest, 5 = royalties, 6 = section 4A income,
7 = income from trust body, 8 = other relevant income.)

No.	**Code*	*Name Of Payer/ Trust Body*	*Gross Income (RM)*	*Tax Deducted*		*Date Of Payment*	*Receipt No.*
				RM	*cents*		
1	3	PQR	1,000.00	200	00	07/08/2012	5474577
2							
3							
4							
5							
6							
7							
8							
9							
10							
		TOTAL	1,000.00	200	00		

(Z)

B. Total tax deducted/credit claimed under section 110 ***(Z)*** 200.00
(Transfer this amount to item E11 Form BE/B)

C. Total gross income from interest (income code = 3) 1,000.00
(Transfer this amount to item D Working Sheet HK-5)

D. Total gross income from royalties (income code = 5) -
(Transfer this amount to item G Working Sheet HK-5)

E. Total gross income under section 4A (income code = 6) -
(Transfer this amount to item C6 Form BE / C15 Form B)

F. Total income from trust bodies (income code = 7) -
(Transfer this amount to item C6 Form BE / C15 Form B)

G. Total gross income from other sources (income code = 8) -
(Transfer this amount to item C6 Form BE / C15 Form B)

HK-8: INCOME FROM COUNTRIES WHICH HAVE AVOIDANCE OF DOUBLE TAXATION AGREEMENT WITH MALAYSIA AND CLAIM FOR SECTION 132 TAX RELIEF

Name: Tan Ah Kow

Tax reference No.: OG 3989808060

I/C No.: 900704086363

Business Registration No.: 34569876

Year Of Assessment 2012

A. List of Income

(note: *Income code: 1 = business, 2 = dividend, 3 = interest, 5 = royalty, 6 = section 4A income
7 = income from trust body, 8 = other relevant income)

No.	****Code***	***Gross Amount***	***Statutory Income***	***Tax Deducted In The Foreign Country***
1	2	800.00	640.00	160.00
2				
3				
4				
5				
6				
7				
8				
9				
10				
	TOTAL	800.00	640.00	160.00
			(X)	**(Y)**

The relief due is amount Y or amount U, where amount U is computed using the following formula:

$$\frac{\text{Total X}}{\text{Total income from all sources}} \times \text{Tax chargeable before set off or relief} = \text{U}$$

U: -

B. Relief claimed (U or Y whichever is the lower): -

C. Total gross dividends (income code = 2): 640.00

D. Total gross interest (income code = 3): -

E. Total gross royalty (income code = 5): -

F. Total gross income under section 4A (income code = 6): -

G. Total income from trust bodies (income code = 7): -

H. Total gross income from other sources (income code = 8): -

NOTE:
1. Use the exchange rate provided in Appendix C if there is no other rate of exchange at the time the income was first received or credited.
2. Submit this Working Sheet together with documents pertaining to the foreign tax deducted if entitled to a tax refund.
3. Please refer to Public Ruling No. 11/2011 as a guide.

HK-9: INCOME FROM COUNTRIES WITHOUT AVOIDANCE OF DOUBLE TAXATION AGREEMENT WITH MALAYSIA AND CLAIM FOR SECTION 133 TAX RELIEF

Name: Tan Ah Kow

Tax reference No.: OG 3989806060

I/C No.: 900704086363

Business Registration No.: 34569876

Year Of Assessment 2012

A. List of Income

(note: *Income code: 1 = business, 2 = dividend, 3 = interest, 5 = royalty, 6 = section 4A income
7 = income from trust body, 8 = other relevant income)

No.	****Code***	***Gross Amount***	***Statutory Income***	***Tax Deducted In The Foreign Country***
1	2	1,000.00	800.00	200.00
2				
3				
4				
5				
6				
7				
8				
9				
10				
	TOTAL	1,000.00	800.00	200.00
			(X)	**(Y)**

Y/2 = 100.00

(Z)

The relief due is amount Z or amount U, where amount U is computed using the following formula:

$$\frac{\text{Total X}}{\text{Total income from all sources}} \times \text{Tax chargeable before set off or relief} = U$$

U: -

B. Relief claimed (U or Z whichever is the lower): -

C. Total gross dividends (income code = 2): 1,000.00

D. Total gross interest (income code = 3): -

E. Total gross royalty (income code = 5): -

F. Total gross income under section 4A (income code = 6): -

G. Total income from trust bodies (income code = 7): -

H. Total gross income from other sources (income code = 8): -

NOTE:
1. Use the exchange rate provided in Appendix C if there is no other rate of exchange at the time the income was first received or credited.
2. Submit this Working Sheet together with documents pertaining to the foreign tax deducted if entitled to a tax refund.
3. Please refer to Public Ruling No. 11/2011 as a guide.

HK-10: INSTALMENTS / SCHEDULAR TAX DEDUCTIONS PAID

Name: Tan Ah Kow

Tax Reference No.: OG 3989808060

I.C. No.: 900704086363

Business Registration No.: 34569876

Year of Assessment 2012

A. Deductions made by the employer in the current year

	1	2	3	4	5
No.	**Employer's E No.**	**Period Of Deduction**	**Monthly Tax Deductions (MTD) (RM)**	**CP 38 Deductions (RM)**	**Deductions For Zakat (RM)**
i	***E*** 6879675867	2012	1,000.00	200.00	100.00
ii	***E***				
iii	***E***				
iv	***E***				
v	***E***				
	TOTAL		1,000.00	200.00	100.00

B. Monthly Tax Deductions made by the employer in the current year in respect of previous years' income

	1	2	3
No.	**Employer's E No.**	**Year/Period Of Income**	**Monthly Tax Deductions (MTD)**
i	***E*** 6879675867		
ii	***E***		
iii	***E***		
iv	***E***		
v	***E***		
	TOTAL		

C. Instalments paid in respect of CP 500 or CP 503

D. Payments made for the current year other than A, B and C

E. TOTAL (A3 + C + D) 1,000.00

(Use attachments in case of insufficient writing space)

HK-11: BASIS YEAR PAYMENTS TO NON-RESIDENTS (WITHHOLDING TAX)

Name: Tan Ah Kow

Tax Reference No.: OG 3989808060

I.C. No.: 900704086363

Business Registration No.: 34569876

Year of Assessment 2012

Enter "X" in the relevant box. Choose one only. Use separate working sheet for each type of withholding tax.

PAYMENTS MADE IN THE BASIS YEAR TO NON-RESIDENTS UNDER THE WITHHOLDING TAX PROVISION OF SECTION :

- [X] **107A ITA 1967 (NON-RESIDENT CONTRACTORS)**
- [ ] **109 ITA 1967 (INTEREST AND ROYALTIES)**
- [ ] **109A ITA 1967 (PUBLIC ENTERTAINERS)**
- [ ] **109B ITA 1967 (SECTION 4A INCOME)**
- [ ] **109D ITA 1967 (INCOME FROM UNIT TRUST)**
- [ ] **109F ITA 1967 (INCOME FROM SUB-SECTION 4(f))**

No.	Receipt No.	Date Of Payment	Gross Amount Paid	Withholding Tax Remitted To LHDNM	Withholding Tax Remitted To LHDNM [for *paragraph 107A (1)(b) only (3%)]*	Net Amount Paid
1	5745	02/08/2012	1,000.00	260.00	-	740.00
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
	TOTAL		1,000.00	260.00	-	740.00

(Transfer the total amount to item J3a / J3b / J3c / J3d / J3e Form B)

HK-13: DEDUCTION FOR MAINTENANCE OF UNMARRIED CHILDREN

Year of Assessment: 2012

Name: Tan Ah Kow

Tax Reference No.: OG 3989808060

No.	Name Of Child	Date Of Birth	Name Of School / College / University / Institution Of Higher Education	Level of Education at the Institution of Higher Education		Eligibility Rate *		Relief Amount Claimed
				In Malaysia	Outside Malaysia	100%	50%	
CHILD - BELOW THE AGE OF 18 YEARS								
1	Tan Ah fatt	08/01/2000	ABC			X		1,000
2								
3								
4								
5								
6								
7								
8								
9								
10								
	TOTAL	(1 to 10)						1,000
CHILD - 18 YEARS OF AGE & ABOVE AND RECEIVING EDUCATION								
1								
2								
3								
4								
5								
	TOTAL	(1 to 5)						
CHILD - DISABLED								
1								
2								
3								
4								
5								
	TOTAL	(1 to 5)						

* Enter "X" in the relevant box.

Use attachment(s) if case of insufficient writing space.

HK-14: **LIFE INSURANCE PREMIUMS / CONTRIBUTIONS TO APPROVED PROVIDENT OR PENSION FUNDS, EDUCATION AND MEDICAL INSURANCE**

Name: Tan Ah Kow

Tax Reference No.: OG 39898080600

I.C. No.: 900704086363

Business Registration No.: 34569876

Year of Assessment 2012

A: LIFE INSURANCE / PROVIDENT AND PENSION FUND

No.	Name Of Insurance Company / Provident And Pension Funds	Policy No. / Provident Fund No.	On Own Life Or Life of Husband / Wife / Wives	Contribution / Premium Paid In the Current Year (RM)
1	AIA	47455567	Own	1,000
2				
3				
4				
5				
6				
7				
8				
9				
10				
	TOTAL	**(1 to 10)**		1,000

B: EDUCATION AND MEDICAL INSURANCE

No.	Name Of Insurance Company	Policy No.	On Self Or Husband / Wife Or Child	Premium Paid In the Current Year (RM)
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
	TOTAL	**(1 to 10)**		

APPENDIX H: DIRECTOR GENERAL'S PUBLIC RULINGS

No.	Subject of Public Ruling	Issued/ Updated	Compliance	
			Yes	No
1/2000	Basis Period for a Non-Business Source	01/03/2000	✓	
2/2000	Basis Period for a Business Source (Companies & Co-operatives)	01/03/2000	✓	
3/2000	Basis Period for a Business Source (Individuals & Persons other than Companies/Co-operatives)	01/03/2000		
4/2000	Keeping Sufficient Records (Companies and Co-operatives)	01/03/2000		
4/2000 (Revised)	Keeping Sufficient Records (Companies and Co-operatives)	30/06/2001		
5/2000	Keeping Sufficient Records (Individuals & Partnerships)	01/03/2000		
5/2000 (Revised)	Keeping Sufficient Records (Individuals & Partnerships)	30/06/2001		
6/2000	Keeping Sufficient Records (Persons other than Companies or Individuals)	01/03/2000		
6/2000 (Revised)	Keeping Sufficient Records (Persons other than Companies or Individuals)	30/06/2001		
7/2000	Providing Reasonable Facilities and Assistance	16/06/2000		
8/2000	Wilful Evasion of Tax and Related Offences	30/12/2000		
1/2001	Ownership of Plant and Machinery for the Purpose of Claiming Capital Allowances	18/01/2001		
2/2001	Computation of Initial & Annual Allowances in respect of Plant & Machinery	18/01/2001		
3/2001	Appeal against an Assessment	18/01/2001		
4/2001	Basis Period for a Non-Business Source (Individuals & Persons other than Companies)	30/04/2001		
5/2001	Basis Period for a Business Source (Co-operatives)	30/04/2001		
6/2001	Basis Period for a Business Source (Individuals & Persons other than Companies/Co-operatives	30/04/2001		
7/2001	Basis Period for Business & Non-Business Source (Companies)	30/04/2001		
1/2002	Deduction for Bad & Doubtful Debts and Treatment of Recoveries	02/04/2002		
2/2002	Allowable Pre-operational And Pre-commencement of Business Expenses For Companies (refer to Public Ruling No. 2/2010 with effect from year of assessment 2010)	05/08/2003		
1/2003 & Addendum	Tax Treatment relating to Leave Passage	05/08/2003 & 23/08/2007		
2/2003	"Key-Man" Insurance	30.12.2003		
1/2004	Income from Letting of Real Property	30.06.2004		
2/2004 & Addendum & Second Addendum, Third Addendum & Fourth Addendum	Benefits-In-Kind	08/11/2004, 20/05/2005, 17/01/2006, 17/04/2009 & 19/04/2010		
3/2004 & Addendum	Entertainment Expense (refer to Public Ruling No. 3/2008 with effect from year of assessment 2008)	08.11.2004		

APPENDIX H: DIRECTOR GENERAL'S PUBLIC RULINGS

No.	Subject of Public Ruling	Issued/ Updated	Compliance	
			Yes	No
4/2004	Employee Share Option Scheme Benefit	09/12/2004		
5/2004 & Addendum	Double Deduction Incentive on Research Expenditure	30/12/2004 & 03/04/2008		
1/2005	Computation of Total Income for Individual	05/02/2005		
2/2005, Addendum & Second Addendum	Computation of Income Tax Payable by a Resident Individual	06/06/2005 06/07/2006 & 03/01/2008		
3/2005 & Addendum	Living Accomodation Benefit Provided for the Employee by the Employer	11/08/2005 & 05/02/2009		
4/2005, Addendum & Second Addendum	Withholding Tax on Special Classes of Income	12/09/2005, 30/11/2007 & 04/01/2010		
5/2005	Deduction for Loss of Cash and Treatment of Recoveries	14.11.2005		
6/2005 & Addendum	Trade Association	08/12/2005 & 01/07/2009		
1/2006, Addendum & Second Addendum & Third Addendum	Perquisites From Employment	17/01/2006, 30/08/2007, 25/02/2009 & 30/07/2009		
2/2006	Tax Borne By Employers	17/01/2006		
3/2006	Property Development & Construction Contracts (superseded by Public Ruling N0. 1/2009 & 2/2009)	13/03/2006		
4/2006	Valuation of Stock in Trade and Work in Progress, Part I	31/05/2006		
5/2006	Professional Indemnity Insurance (Refer to Public Ruling No. 3/2009 with effect from year of assessment 2008)	31/06/2006		
6/2006	Tax Treatment of Legal and Professional Expenses	06/07/2006		
1/2008	Special Allowances For Small Value Assets	27/03/2008		
2/2008	Reinvestment Allowance	03/04/2008		
3/2008	Entertainment Expenses (Refer to Public Ruling No. 3/2004 prior to year of assessment 2008)	22/10/2008		
1/2009	Property Development (superseded Public Ruling No. 3/2006)	22/05/2009		
2/2009	Construction Contracts (superseded Public Ruling No. 3/2006)	22/05/2009		
3/2009	Professional Indemnity Insurance (Refer to Public Ruling No. 5/2006 prior to year of assessment 2008)	30/07/2009		
1/2010	Withholding Tax on Income under Paragraph 4(f)	19/04/2009		
2/2010	Allowable Pre-operational and Pre-commencement of Business Expenses (Refer to Public Ruling No. 2/2002 prior to year of assessment 2010)	03/06/2010		
1/2011	Taxation of Malaysian Employees Seconded Overseas	07/02/2011		
2/2011	Interest Expense and Interest Restriction	07/02/2011		
3/2011	Investment Holding Company	10/03/2011		

APPENDIX H: DIRECTOR GENERAL'S PUBLIC RULINGS

No.	Subject of Public Ruling	Issued/ Updated	Compliance	
			Yes	No
4/2011	Income from Letting of Real Property (refer to Public Ruling No. 1/2004 prior to year of assessment 2011)	10/03/2011		
5/2011	Residence Status Of Companies And Bodies Of Persons	16/05/2011		
6/2011	Residence Status Of Individuals	16/05/2011		
7/2011	Notification Of Change In Accounting Period Of A Company / Trust Body / Co-Operative Society	23/08/2011		
8/2011	Foreign Nationals Working in Malaysia - Tax Treatment	16/11/2011		
9/2011	Co-operative Society	16/11/2011		
10/2011	Gratuity	05/12/2011		
11/2011	Bilateral Credit and Unilateral Credit	20/12/2011		
12/2011	Tax Exemption on Employment Income of Non-Citizen Individuals Working for Certain Companies in Malaysia	20/12/2011		
1/2012	Compensation For Loss Of Employment	27/01/2012		
2/2012	Foreign Nationals Working In Malaysia - Tax Treaty Relief	03/05/2012		
3/2012	Appeal Against An Assessment (supersedes Public Ruling No. 3/2001 & its Addendum)	04/05/2012		
4/2012	Deduction for Loss of Cash and Treatment of Recoveries (supersedes Public Ruling No. 5/2005)	01/06/2012		
5/2012	Clubs, Associations or Similar Institutions	25/06/2012		
6/2012	Reinvestment Allowance (supersedes Public Ruling No. 2/2008)	12/10/2012		
7/2012	Taxation of Unit Holders of Real Estate Investment Trusts / Property Trust Funds	29/10/2012		
8/2012	Real Estate Investment Trusts / Property Trust Funds - An Overview	02/11/2012		
9/2012	Taxation of Real Estate Investment Trusts / Property Trust Funds	26/11/2012		
10/2012	Tax Treatment of Malaysian Ship	13/12/2012		
11/2012	Employee Share Option Scheme Benefit (supersedes Public Ruling No. 4/2004)	13/12/2012		
12/2012	Share Scheme Benefit for Cross Border Employees	24/12/2012		
1/2013	Deductions for Promotion of Exports	04/02/2013		
2/2013	Perquisites from Employment (supersedes Public Ruling No. 1/2006 and its Addenda)	28/02/2013		
3/2013	Benefits In Kind (supersedes Public Ruling No. 2/2004 and its Addenda)	15/03/2013		

CP 501 [Pin. 1/2012]

SLIP PENGIRIMAN BAYARAN

Kepada: **KETUA PENGARAH HASIL DALAM NEGERI**

Bersama-sama ini disertakan cek/kiriman wang/wang pos/draf bank sebagai bayaran cukai pendapatan.

NO. RUJUKAN CUKAI	KOD BAYARAN	NO. ANSURAN	TAHUN TAKSIAN
OG3989808060	**084**	**1**	**2012**

Amaun Bayaran **RM** 2,000.00

Nama dan Alamat Pos

Tan Ah Kow

22 Jalan Ipoh

51200 KUALA LUMPUR

WP KUALA LUMPUR

Nombor Pendaftaran	900704086363
No.Cek dan Lain-lain	5757567
Nama Bank Pembayar	PUBLIC BANK BERHAD
No. Telefon	0356783456

Tarikh : 01/08/2012

HK-PC1 : COMPUTATION OF STATUTORY INCOME FOR BUSINESS

Name: Tan Ah Kow Sdn. Bhd.

Tax Reference No.: 25364758669

Registration No.: 263546576 8

Business: [X]

Indicate "X" in the relevant box

Year of Assessment: 2012

Type of Business: Tour operator activities

Business code: 79120

A. 1. Adjusted Business Income *(If loss, enter '0' in this box and transfer the amount of adjusted loss to Working Sheet HK-F1 / HK-F2 whichever is relevant)*		50,000
ADD:		
2. Balancing charge		0
3. TOTAL (A1 + A2)		50,000
LESS:		
B. Capital Allowance absorbed *(Restricted to the amount in item A3)*		0
C. STATUTORY INCOME (A3 - B)		50,000
D. ADJUSTMENT OF CAPITAL ALLOWANCE		
1. Balance brought forward	0	
LESS:		
2. Amount disregarded due to substantial change in shareholding (if relevant)	0	
3. TOTAL (D1 - D2)		0
ADD:		
4. Balancing Allowance		0
5. Capital Allowance		0
6. TOTAL (D3 + D4 + D5)		0
LESS:		
7. Claim absorbed in the current year *(amount from B)*		0
8. Balance carried forward (D6 - D7)		0

HK - C14 : COMPUTATION OF STATUTORY INCOME - DIVIDEND

Name: Tan Ah Kow Sdn. Bhd.

Tax Reference No.: 25364758669

Registration No.: 263546576 8

Year of Assessment: 2012

A	Gross Dividends *(from Appendix B1, B3, B4)*	1,000
	Less:	
B	Interest expended on loan employed exclusively in the production of the above dividend income	100
C	**STATUTORY INCOME (A - B)**	900

HK-C15: COMPUTATION OF STATUTORY INCOME-ROYALTY

Name: Tan Ah Kow Sdn. Bhd.

Tax Reference No.: 25364758690

Registration No.: 263546576 8

Year of Assessment: 2012

A.	**1.**	Gross Interest	1,000
		Less:	
	2.	Interest expended on loan employed exclusively in the production of the above income from interest	100
	3.	**Statutory Income**	900
B.		TOTAL GROSS INCOME FROM INTEREST *(from Appendix B2, B3, B4)*	0
C.		**TOTAL STATUTORY INCOME FROM INTEREST (A3 + B)**	900
D.		**Gross Royalties**	0
E.		**TOTAL GROSS INCOME FROM ROYALTIES** *(from Appendix B2, B3, B4)*	0
F.		**TOTAL STATUTORY INCOME FROM ROYALTIES (D + E)**	0

HK - C16 : COMPUTATION OF STATUTORY INCOME - RENTAL

Name: Tan Ah Kow Sdn. Bhd.

Tax Reference No.: 25364758690

Registration no.: 263546576 8

Year of Assessment: 2012

A. GROSS RENTAL INCOME ***(from Attachment B5)*** 10,000

LESS:

Allowable Expenses

(i)	Interest expense on loan incurred exclusively in the production to the above	100
(ii)	Assessment	200
(iii)	Quit Rent	300
(iv)	Insurance	400
	Other revenue expenses:	
(v)	Maintenance and repairs	500
(vi)	Commission	600
(vii)		0
(viii)		0
(ix)		0
(x)		0
(xi)		0
(xii)		0
(xiii)		0

B. Total Expenses 2,100

C. Statutory Income (A - B) 7,900

D. Total statutory income from rental including rental received from partnership 7,900

HK-F1 : ADJUSTMENT OF LOSSES FOR BUSINESS AND PARTNERSHIP

Name: Tan Ah Kow Sdn. Bhd.

Tax Reference No.: 25364758669

Registration No.: 263546576 8

Business: [X]

Enter 'X' in the relevant box

Year of Assessment: 2012

A.	Balance of losses brought forward	1,000	
B.	Less: Amount disregarded due to substantial change in shareholding *(if relevant)*	0	
C.	Less: Losses for prior years absorbed by aggregate statutory business income of current year	0	
D.	Balance of losses for prior years not absorbed (A - B - C)		1,000
E.	Current year loss	0	
F.	Less: Losses absorbed by aggregate income of current year	100	
G.	Balance of current year loss not absorbed (E - F)	0	
H.	Less: Amount surrendered under the Group Relief provision *(if relevant)*	0	
J.	Current year loss not surrendered (G - H)		0
K.	Total loss carried forward (D + J)		1,000

HK - J : INCOME OF PRECEDING YEARS NOT DECLARED

Name: Tan Ah Kow Sdn. Bhd.

Tax Reference No.: 25364758689

Registration no.: 263546576768

Year of Assessment	Chargeable Income	Additional Tax	Tax Discharged	Tax Repayable
2011	1000	200.00	-	-

HK-O: PARTICULARS ON FIVE COMPANY DIRECTORS

Name: Tan Ah Kow Sdn. Bhd.

Tax Reference No.: 2536475869

Registration no.: 263546576768

Year of Assessment: 2012

(Fill this working sheet and keep for future checking)

A.	Name of Director :	Tan Ah Kow
B.	Address :	1 Jalan One Taman Two 60000 Taman Biru WP KUALA LUMPUR
C.	Identity card no./ passport no :	900704086363
D.	Income Tax no :	3989808060
E.	Shareholding (%) :	60.00
F.	Salary/bonus :	60,000
G.	Fee/commission/allowance :	6,000
H.	Managing Director : *(Indicate "X")*	Yes : X No :

A.	Name of Director :	Chan Kam Fook
B.	Address :	2 Jalan Three Taman Four 61000 Taman Hijau WP KUALA LUMPUR
C.	Identity card no./ passport no :	935263085757
D.	Income Tax no :	4567577777
E.	Shareholding (%) :	40.00
F.	Salary/bonus :	40,000
G.	Fee/commission/allowance :	4,000
H.	Managing Director : *(Indicate "X")*	Yes : No : X

A. Name of Director :

B. Address :

C. Identity card no./ passport no :

D. Income Tax no :

E. Shareholding (%) :

F. Salary/bonus :

G. Fee/commission/allowance :

H. Managing Director : *(Indicate "X")* Yes : ☐ No : ☐

A. Name of Director :

B. Address :

C. Identity card no./ passport no :

D. Income Tax no :

E. Shareholding (%) :

F. Salary/bonus :

G. Fee/commission/allowance :

H. Managing Director : *(Indicate "X")* Yes : ☐ No : ☐

A. Name of Director :

B. Address :

C. Identity card no./ passport no :

D. Income Tax no :

E. Shareholding (%) :

F. Salary/bonus :

G. Fee/commission/allowance :

H. Managing Director : *(Indicate "X")* Yes : ☐ No : ☐

HK-P: INFORMATION ON FIVE MAJOR SHAREHOLDERS OF A CONTROLLED COMPANY

Name: Tan Ah Kow Sdn. Bhd.

Tax Reference No.: 2536475869

Registration no.: 263546576768

Year of Assessment: 2012

(Fill this working sheet and keep for future checking)

A.	Name of Shareholder :	Tan Ah Kow	
B.	Address :	1 Jalan One Taman Two 60000 Taman Biru WP KUALA LUMPUR	
C.	Identity card no./passport no./ company registration no. :	900704086363	
D.	Income Tax no :	3989808060	
E.	Country of residence :	MY	
F.	Direct Holding (Number/%) :	60,000	60.00
G.	Holding through other entities (Number/%) :		

A.	Name of Shareholder :	Chan Kam Fook	
B.	Address :	2 Jalan Three Taman Four 61000 Taman Hijau WP KUALA LUMPUR	
C.	Identity card no./passport no./ company registration no. :	935263085757	
D.	Income Tax no :	4567577777	
E.	Country of residence :	MY	
F.	Direct Holding (Number/%) :	40,000	40.00
G.	Holding through other entities (Number/%) :		

A. Name of Shareholder :

B. Address :

C. Identity card no./passport no./ company registration no. :

D. Income Tax no :

E. Country of residence :

F. Direct holding (Number/%) :

G. Holding through other entities (Number/%) :

A. Name of Shareholder :

B. Address :

C. Identity card no./passport no./ company registration no. :

D. Income Tax no :

E. Country of residence :

F. Direct Holding (Number/%) :

G. Holding through other entities (Number/%) :

A. Name of Shareholder :

B. Address :

C. Identity card no./passport no./ company registration no. :

D. Income Tax no :

E. Country of residence :

F. Direct Holding (Number/%) :

G. Holding through other entities (Number/%):

APPENDIX A1: COMPUTATION OF ADJUSTED INCOME FOR BUSINESS

Name: Tan Ah Kow Sdn. Bhd.

Tax Reference No.: 25364758669

Registration No.: 263546576 8

Business: 1 [X] 2 [ ] 3 [ ] 4 [ ] 5 [ ]
Enter 'X' in the relevant box

Year of Assessment: 2012

Type of Business: **Tour operator activities**

Business Code: 79120

Item	Amount +	Amount -
A. BALANCE AS PER PROFIT AND LOSS ACCOUNT	100,000	-
LESS: SEPARATION OF INCOME BY CLASS		
Dividend income		-
Rental income		-
Royalty income		-
Interest income		-
Other income		-
B. TOTAL NON-BUSINESS INCOME		-
C. TOTAL BUSINESS INCOME (A - B)	100,000	-
D. ADJUSTMENT OF BUSINESS INCOME		
ADD:		
1. Non-allowable losses:		
_____		-
_____		-
_____		-
TOTAL		-
2. Surplus recovered expenditure (mining)		-
3. TOTAL (D1 + D2)		-
LESS:		
4. Non-taxable gains/income entered in the profit or loss account:		
_____		-
_____		-
_____		-

ADD:

5. Taxable gains/income not entered in the Profit and Loss Account but entered in the Balance Sheet:

_____	-
_____	-
_____	-

6. TOTAL (D3 - D4 + D5) - -

E. ADJUSTMENT OF BUSINESS EXPENDITURE

1. ADD:

1.1 Interest expense restricted under subsection 33(2) -

1.2 Non-allowable expenses under subsection 39(1)

Depreciation	-
Insurance (rental source)	-
Maintenance (rental source)	-
Quit rent & assessment (rental source)	-
Term Loan Interest (rental source)	-
Plant & equipment written off	-
_____	-
_____	-
_____	-
TOTAL:	-

2. LESS:

2.1 Mining allowance -

2.2 Surplus residual expenditure (mining) -

2.3 Allowable expenses not entered in the Profit and Loss Account (extracted from the Balance Sheet):

_____	-
_____	-
_____	-
_____	-

2.4 Other expenses/incentive claim (refer to Appendix D):

_____	-
_____	-
_____	-
_____	-
_____	-
_____	-
_____	-

3. TOTAL (E1 - E2) -

F. ADJUSTED INCOME / (LOSS)

100,000 -

Proceed with the computation by transferring the amount of adjusted income for each business to the working sheet for the determination of statutory income.

APPENDIX B1 : TAX DEDUCTION UNDER SECTION 110 OF INCOME TAX ACT 1967 / SECTION 51 OF FINANCE ACT 2007 (DIVIDENDS)

Name: Tan Ah Kow Sdn. Bhd.

Tax Reference No.: 2536475869

Registration No.: 263546576 8

Year of Assessment: 2012

Submit this Working Sheet and original dividend vouchers if entitled to a tax refund

A. List of dividend income:

No.	Date of Payment	For Year Ended	Warrant No./ Serial No.	Name of Company	Gross Dividend		Tax Rate	Tax Deducted		Net Dividend	
					RM	Sen		RM	Sen	RM	Sen
1	01/08/2012	31/12/2012	57567787	ABC	100	00	20.00	20	00	80	00
2											
3											
4											
5											
6											
7											
8											
9											
10											
11											
12											
13											
14											
15											
				TOTAL NET DIVIDEND						80	00
				Total Regrossed							
					[Amount from B(i)] (X)			**[Amount from B(ii)] (Y)**			

Note: Proceed with the computation overleaf if the rate of tax deducted on dividend received as per voucher/ certificate differs from the tax rate for current year of assessment

B. Computation of regrossed dividend and tax deemed deducted

If the rate of tax deducted as per dividend voucher / certificate differs from the current year's tax rate for corporations, use the following formula to regross the net dividend received and compute the tax deemed deducted:

(i) Dividend regrossed **(X)**

= Net dividend [ ] x $\frac{1}{(1 - Z^*)}$ [ ]

= **(X)** [ ]

Enter the amount of regrossed dividend in column 'X' under 'Gross Dividend'.

(ii) Tax deemed deducted **(Y)**

= **X** [ ] x Z * [ ]

= **(Y)** [ ]

* Where Z is the current year's tax rate for corporations.

C. Proceed with the computation by transferring amount X to:

(i) Working Sheet HK-C14 to determine the statutory income; or

(ii) Working Sheet HK-PC1 / HK-PC9 / HK-PC9A if dividend income is assessed as business income under section 4(a) of ITA 1967.

APPENDIX B2: SECTION 110 TAX DEDUCTION (OTHERS)

Name: Tan Ah Kow Sdn. Bhd.

Tax Reference No.: 25364758689

Registration No.: 263546576 8

Year of Assessment: 2012

A. List out: interest/royalty income pursuant to the provision under section 109 of ITA 1967;
income listed under section 109B of the same Act;
income from trust bodies as per CP30A
other relevant income.

(Note - * Income Code: 1 = business, 2 = dividends, 3 = interest, 5 = royalty, 6 = section 4A income
7 = income from trust bodies 8 = other relevant income)

No.	Code*	Name of Taxpayer/ Trust Body	Gross Income (RM)	Tax Deducted		Date of Payment	Receipt No
				RM	Sen		
1	2	BCD	100.00	20	00	07/08/2012	536756756
2							
3							
4							
5							
6							
7							
8							
9							
10							
		TOTAL	100.00	20	00		

(Z)

B. Total tax deducted/set-off claimed under section 110 — 20.00

C. Total gross interest income (income code = 3) — -

D. Total gross royalty income (income code = 5) — -

E. Total gross section 4A income (income code = 6) — -

F. Total gross income from trust bodies (income code = 7) — -

G. Total gross of other income (income code = 8) — -

APPENDIX B3: CLAIM FOR SECTION 132 TAX RELIEF - INCOME FROM COUNTRIES COUNTRIES WITH AVOIDANCE OF DOUBLE TAXATION AGREEMENT

Name: Tan Ah Kow Sdn. Bhd.

Tax Reference No.: 2536475869

Registration No.: 263546576 8

Year of Assessment: 2012

A. Details of Income

(Note - * Income Code: 1 = business, 2 = dividends, 3 = interest, 5 = royalty, 6 = section 4A income 7 = income from trust bodies, 8 = other relevant income)

No.	Code *	Gross Income	Statutory Income	Tax Deducted in the Foreign Country
1	2	100.00	80.00	20.00
2				
3				
4				
5				
6				
7				
8				
9				
10				
	Total		80.00	20.00
			(X)	**(Y)**

Relief due is either amount Y or amount U, where amount U is computed using the following formula:

$$\frac{\text{Total X}}{\text{Total Income from all sources}} \times \text{Tax chargeable before relief} = \text{U}$$

	-
B. Relief claimed (U or Y, whichever is lower)	-
C. Total gross dividend income (income code = 2) *(Transfer this amount to Working Sheet HK-C14)*	100.00
D. Total gross interest income (income code = 3) *(Transfer this amount to Working Sheet HK-C15)*	-
E. Total gross royalty income (income code = 5) *(Transfer this amount to Working Sheet HK-C15)*	-
F. Total gross section 4A income (income code = 6)	-
G. Total gross income from trust bodies (income code = 7)	-
H. Total gross of other income (income code = 8)	-

Note: 1. *Use the foreign currency exchange rate provided in Appendix C if the rate as at the time the income is paid or credited is not available.*

2. *If entitled to a refund, submit this Appendix together with relevant documents pertaining to the tax deducted in the foreign country.*

3. *No claim for section 132 relief is available to Operational Headquarters Company.*

APPENDIX B4: CLAIM FOR SECTION 133 TAX RELIEF - INCOME FROM COUNTRIES WITHOUT AVOIDANCE OF DOUBLE TAXATION AGREEMENT

Name: Tan Ah Kow Sdn. Bhd.

Tax Reference No.: 2536475869

Registration No.: 263546576 8

Year of Assessment: 2012

A. Details of Income

(Note - * Income Code: 1 = business, 2 = dividends, 3 = interest, 5 = royalty, 6 = section 4A income 7 = income from trust bodies 8 = other relevant income)

No.	Code *	Gross Income	Tax Deducted in the Foreign Country
1	2	100.00	20.00
2			
3			
4			
5			
6			
7			
8			
9			
10			
	Total	100.00	20.00
		(X)	**(Y)**

Y/2 = 10.00 **(Z)**

Relief due is either amount Z or amount U, where amount U is computed using the following formula:

$$\frac{\text{Total X}}{\text{Total Income from all sources}} \times \text{Tax chargeable before relief} = \text{U}$$

-

B. Relief claimed (U or Z, whichever is lower) -

C. Total gross dividend income (income code = 2) 100.00
(Transfer this amount to Working Sheet HK-C14)

D. Total gross interest income (income code = 3) -
(Transfer this amount to Working Sheet HK-C15)

E. Total gross royalty income (income code = 5) -
(Transfer this amount to Working Sheet HK-C15)

F. Total gross section 4A income (income code = 6) -

G. Total gross income from trust bodies (income code = 7) -

H. Total gross of other income (income code = 8) -

Note:

1. *Use the foreign currency exchange rate provided in Appendix C if the rate as at the time the income is paid or credited is not available.*
2. *If entitled to a refund, submit this Appendix together with relevant documents pertaining to the tax deducted in the foreign country.*
3. *No claim for section 133 relief is available to Operational Headquarters Company.*

APPENDIX B5: PARTICULARS OF PROPERTIES / ASSETS AND TOTAL RENTAL

Name: Tan Ah Kow Sdn. Bhd.

Tax Reference No.: 2536475869

Registration No.: 263546576 8

Year of Assessment: 2012

A. LIST OF PROPERTIES RENTED OUT / ASSETS LEASED OUT

No.	Type of Property/Asset	Address of the Property/ Lessor of the Asset	Date of Commencement of the Rental / Lease	Total Gross Rental / Lease Payments received in the Year of Assessment (RM)
1	Apartment	5, Jalan Six Taman Seven 61000 KL	02/08/2012	1,000
		TOTAL GROSS		1,000

Proceed with the computation by transferring the total gross amount to:

(i) Working Sheet HK-C16 to determine the statutory income; or

(ii) Working Sheet HK-PC1 / HK-PC9 / HK-PC9A if the rental income is assessed as business income under subsection 4(a) of ITA 1967.