



Form

**E**

**LEMBAGA HASIL DALAM NEGERI MALAYSIA**  
**RETURN FORM OF EMPLOYER**  
**UNDER SUBSECTION 83(1) OF THE INCOME TAX ACT 1967**  
 This form is prescribed under section 152 of the Income Tax Act 1967

REMUNERATION  
 FOR THE YEAR  
**2016**  
 CP8-Pin. 2016

**1** Name of Employer as Registered


**2** Employer's No.  E 

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**3** Status of Employer  1 = Government 2 = Statutory 3 = Private Sector

**4** Status of Business  1 = In operation 2 = Dormant 3 = In the process of winding up

**5** Income Tax No. 01 = SG 03 = D 05 = J 07 = TP 09 = TC 11 = TR 13 = TN  
02 = OG 04 = C 06 = F 08 = TA 10 = CS 12 = PT 14 = LE

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**6** Identification No. 

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**7** Passport No. 

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**8** Registration No. with CCM or Others 

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**9** Correspondence Address

Postcode		Town	
State			

**FOR OFFICE USE**

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Date received (1)

Date received (2)

Date received (3)

Name \_\_\_\_\_

Employer's No.

E

10 Telephone No.

11 Handphone No.

12 e-Mail

13 Return of C.P. 8D

1 = Together with Form E    2 = Via Data Prais    3 = Compact Disc

**PART A: INFORMATION ON NUMBER OF EMPLOYEES FOR THE YEAR ENDED 31 DECEMBER 2016**

A1 Number of employees

A2 Number of employees subject to MTD

A3 Number of new employees

A4 Number of employees who ceased employment

A5 Number of employees who ceased employment and left Malaysia

A6 Reported to LHDNM? (If A5 is applicable)

1 = Yes  
2 = No

**BAHAGIAN B: DECLARATION**

I

Identification / Passport No. \*  
(\* Delete whichever is not relevant)

hereby declare that the return by this employer contains information which is true, complete and correct as required under the Income Tax Act 1967.

Signature

Date:

Day    Month    Year

Designation

**NOTE:** This declaration must be made by the employer in accordance with the category of employer as provided under Sections 66 to 76 of the Income Tax Act 1967



Name \_\_\_\_\_

Employer's No.

E																
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(C.P.8D-Pin. 2016)

**RETURN ON REMUNERATION FROM EMPLOYMENT, CLAIM FOR DEDUCTION AND PARTICULARS OF TAX DEDUCTION UNDER THE INCOME TAX RULES (DEDUCTION FROM REMUNERATION) 1994 FOR THE YEAR ENDED 31 DECEMBER 2016**

An employer is required to complete this statement on all employees for the year 2016. Employers who have submitted information via *e-Data Prais* need not complete and furnish Form C.P. 8D.

A	B	C	D	E	F	G	H	I
No.	Name Of Employee	Income Tax No.	Identification / Passport No.	Category Of Employee <sup>1</sup>	Tax Borne By Employer (Enter 1 or 2) 1 = Yes 2 = No	Qualifying Child Relief		Total Gross Remuneration <sup>2</sup>
						No. Of Children	Total Relief <b>RM</b>	
								<b>RM</b>
<b>TOTAL</b>								

FOR REFERENCE ONLY

Note : 1 Category Of Employee (As per MTD Schedule)

Category 1 : Single  
 Category 2 : Married and husband or wife is not working  
 Category 3 : Married and husband or wife is working, divorced or widowed, or single with adopted child

2 Including benefits in kind, value of living accomodation benefit provided and gross remuneration in arrears in respect of preceding years.

Name \_\_\_\_\_

Employer's No. 

E									
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(C.P.8D-Pin. 2016)

**RETURN ON REMUNERATION FROM EMPLOYMENT, CLAIM FOR DEDUCTION AND PARTICULARS OF TAX DEDUCTION UNDER THE INCOME TAX RULES (DEDUCTION FROM REMUNERATION) 1994 FOR THE YEAR ENDED 31 DECEMBER 2016**

J	K	L	M	N	O	P	Q	R	S
Benefits In Kind	Value Of Living Accommodation	Employee Share Option Scheme (ESOS) Benefit	Tax Exempt Allowances / Perquisites / Gifts / Benefits	Total Claim For Deduction By Employee Via Form TP1		Contribution To Employees Provident Fund	Zakat Paid Via Salary Deduction	Total Tax Deduction	
				Relief	Zakat <sup>3</sup>			MTD	CP 38
RM	RM	RM	RM	RM	RM	RM	RM	RM	RM

FOR REFERENCE ONLY

Note : 3 Amount of zakat OTHER THAN that paid via monthly salary deduction



Serial No. .... STATEMENT OF REMUNERATION FROM EMPLOYMENT .....

Employer's No. E ..... FOR THE YEAR ENDED 31 DECEMBER ..... LHDNM Branch .....

**THIS FORM EA MUST BE PREPARED AND PROVIDED TO THE EMPLOYEE FOR INCOME TAX PURPOSE**

**A PARTICULARS OF EMPLOYEE**

- 1. Full Name of Employee/Pensioner (Mr./Miss/Madam) .....
- 2. Job Designation .....
- 3. Staff No./Payroll No. ....
- 4. New I.C. No. ....
- 5. Passport No. ....
- 6. EPF No. ....
- 7. SOCSO No. ....
- 8. Number Of Children  
Qualified For Child Relief .....
- 9. If the period of employment is less than a year, please state:
  - (a) Date of commencement .....
  - (b) Date of cessation .....

**B EMPLOYMENT INCOME, BENEFITS AND LIVING ACCOMMODATION  
(Excluding Tax Exempt Allowances/Perquisites/Gifts/Benefits)**

**RM**

- 1. (a) Gross salary, wages or leave pay (including overtime pay) .....
- (b) Fees (including director fees), commission or bonus .....
- (c) Gross tips, perquisites, awards/rewards or other allowances (Details of payment: .....) .....
- (d) Income Tax borne by the Employer in respect of his Employee .....
- (e) Employee Share Option Scheme (ESOS) benefit .....
- (f) Gratuity for the period from : ..... to : .....
- 2. Details of arrears and others for preceding years paid in the current year
  - Type of income (a) .....
  - (b) .....
- 3. Benefits in kind ( Specify: .....) .....
- 4. Value of living accommodation provided (Address: .....) .....
- 5. Refund from unapproved Provident/Pension Fund .....
- 6. Compensation for loss of employment .....

**C PENSION AND OTHERS**

- 1. Pension .....
- 2. Annuities or other Periodical Payments .....

**TOTAL**

**D TOTAL DEDUCTION**

- 1. Monthly Tax Deductions (MTD) remitted to LHDNM .....
- 2. CP 38 Deductions .....
- 3. Zakat paid via salary deduction .....
- 4. Total claim for deduction by employee via Form TP1 in respect of:
  - (a) Relief RM .....
  - (b) Zakat other than that paid via monthly salary deduction RM .....
- 5. Total qualifying child relief .....

**E CONTRIBUTIONS PAID BY EMPLOYEE TO APPROVED PROVIDENT/PENSION FUND AND SOCSO**

- 1. Name of Provident Fund .....
- Amount of compulsory contribution paid (state the employee's share of contribution only) RM .....
- 2. SOCSO : Amount of compulsory contribution paid (state the employee's share of contribution only) RM .....

**F TOTAL TAX EXEMPT ALLOWANCES / PERQUISITES / GIFTS / BENEFITS**

**RM** .....

Name of Officer	.....
Designation	.....
Name and Address of Employer	.....
Employer's Telephone No.	.....

Date .....

Serial No. .... STATEMENT OF REMUNERATION FROM EMPLOYMENT .....  
Employer's No. E ..... FOR THE YEAR ENDED 31 DECEMBER ..... LHDNM Branch .....

**THIS FORM EC MUST BE PREPARED AND PROVIDED TO THE EMPLOYEE FOR INCOME TAX PURPOSE**

**A PARTICULARS OF EMPLOYEE**

- 1. Full Name of Employee/Pensioner (Mr./Miss/Madam) .....
- 2. Department .....
- 3. Job Designation ..... 4. Staff No./Payroll No. ....
- 5. Identity Card / Police / Army / Passport No. ....
- 6. EPF No. .... 7. SOCSO No. ....
- 8. Number of Children ..... 9. If the period of employment is less than a year, please state:  
Qualified for Child Relief ..... (a) Date of commencement .....
- ..... (b) Date of cessation .....

**B EMPLOYMENT INCOME AND BENEFITS**

(Excluding Tax Exempt Allowances/Perquisites/Gifts/Benefits)

RM

- 1. **Salary/Emoluments**
  - (a) Salary, including Leave Pay, Bonus, Taxable Allowances and others .....
  - (b) Gratuity for the period from ..... to .....
- 2. **Benefits In Kind** (State details: .....)
- 3. **Benefit of Leave Passage for Travel** (if applicable) .....
- 4. **Details of arrears and others for preceding years paid in the current year**
  - Type of income (a) .....
  - (b) .....

**TAXABLE INCOME** ( B1 + B2 + B3 + B4 )

**C TOTAL DEDUCTION**

- 1. Monthly Tax Deductions (MTD) remitted to LHDNM .....
- 2. CP 38 Deductions .....
- 3. *Zakat* paid via salary deduction .....
- 4. Total claim for deduction by employee via Form TP1 in respect of:
  - (a) Relief RM .....
  - (b) *Zakat* other than that paid via monthly salary deduction RM .....
- 5. Total qualifying child relief .....

**D CONTRIBUTION TO EMPLOYEES PROVIDENT FUND AND SOCSO**

Amount of compulsory contribution paid (state the employee's share of contribution only)

- 1. EPF: RM .....
- 2. SOCSO: RM .....

**E LIST OF TAX EXEMPT ALLOWANCES / PERQUISITES / GIFTS / BENEFITS WITH RESPECTIVE AMOUNT**

Type of Allowance/Perquisite/Gift/Benefit	Exempted Amount (RM)	Type of Allowance/Perquisite/Gift/Benefit	Exempted Amount (RM)
1. ....	.....	3. ....	.....
2. ....	.....	4. ....	.....

Name of Officer	.....
Designation	.....
Name and Address of Employer	.....
Employer's Telephone No.	.....

Date .....