

# Webinar Series

## The Significance of Capital Statement in Tax Investigation

Date: 15 July 2025, Tuesday

Time: 9:00 am – 5:00 pm

Event Code : 25WS/018

### Registration Fee

Category	Registration Fee (exclusive of Service Tax)
CTIM Member	RM360.00
Member's Firm Staff	RM415.00
Non-Member	RM475.00

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### IMPORTANT NOTES:

- Registration of participant will be confirmed upon receipt of full payment and settlement of previous outstanding dues (if any).
- Webinar Access Link – The webinar access link will be e-mailed to successfully registered participants 2 working days before the commencement of the event upon receipts of full payment.
- Cancellation – The institute must receive cancellations in writing not less than 5 working days prior to the event. No refund will be given for cancellation received within less than 5 working days of the event.
- Recording – Video recording of the webinar organised by the institute is not available for distribute.
- Disclaimer – The organiser reserves the right to change the speaker, date or to cancel the event. A minimum of 3 working days notice will be given.

### Introduction

The Capital Statement or Net Worth Method is commonly used by tax authorities to check on the accuracy of an individual's reported income. What does it take to prepare a capital statement that meets the requirement of the tax authorities?

### Focus Area

- Using the capital statement method to prove unreported income
- Type of evidence required in establishing opening assets
- 7 key elements in a capital statement
- Non-deductible expenditure / non-taxable receipts
- Attributing net worth increases to taxable income
- Case Study – Preparing capital statement that meets the requirement of tax authorities

### Speaker's Profile

**Karen Koh Sai Tian** has served more than 35 years with the Inland Revenue Board of Malaysia where she has handled Personal Tax, Corporate Tax, Real Property Gains Tax, and Stamp Duty. She has vast experience as a tax auditor, investigator, and trainer at various Branches / Divisions of IRBM. Her career has included stints as Director of the Investigation Centre in Kluang, Johor, Co-ordination Director at the Putrajaya State Director's Office as well as Director of Special Division at the Large Taxpayer Branch. Her final posting was as Director of IRBM's Large Taxpayer Branch. She has also been a regular speaker at various in-house and external events hosted by IRBM as well as an invited speaker at a number of organisations. Karen holds a Bachelor of Accounting from the University Malaya. She is a Chartered Accountant of MIA, Fellow Member of CTIM, Certified Training Professional (ARTDO), Certified Fraud Examiner (ACFE, Austin, Texas), Certified System Investigator (ACSI, Singapore), Certified Financial Planner (FPAM), and a Registered Tax Agent. She is also a professional trainer certified by the Human Resource Development Corporation (HRDCorp).

### Online Registration Process

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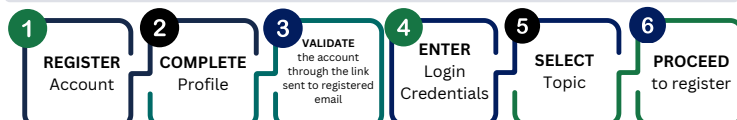
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#### STEP 2

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### Closing Date

2 days before the event date

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