





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

Form  
**B**

YEAR OF ASSESSMENT  
**2015**  
CP4A - Pin. 2015

**BASIC PARTICULARS**

1	Name (as per identification document)		3	Identification No.	
2	Income Tax No.		5	Passport No. Registered with LHDNM	
4	Current Passport No.				

**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 <input type="checkbox"/> 2 = Female
A3	Date of Birth		A4	Status as at 31-12-2015	<input type="checkbox"/> 1 = Single <input type="checkbox"/> 2 = Married <input type="checkbox"/> 3 = Divorcee/Widow/Widower <input type="checkbox"/> 4 = Deceased
A5	Date of Marriage / Divorce / Demise		A6	Record-keeping	<input type="checkbox"/> 1 = Yes <input type="checkbox"/> 2 = No
A7	Type of Assessment	<input type="checkbox"/> 1 = Joint in the name of husband <input type="checkbox"/> 2 = Joint in the name of wife	<input type="checkbox"/> 3 = Separate <input type="checkbox"/> 4 = Self whose spouse has no income / no source of income / has tax exempt income	<input type="checkbox"/> 5 = Self (single/divorcee/widow/widower/deceased)	

**PART B: STATUTORY INCOME, TOTAL INCOME, TAX PAYABLE AND STATUS OF TAX**

		RM	Sen		
B1	Statutory income from businesses	B1	. 00		
B2	Statutory income from partnerships	B2	. 00		
B3	Aggregate statutory income from businesses ( B1 + B2 )	B3	. 00		
B4	LESS: Business losses brought forward (Restricted to amount in B3)	B4	. 00		
B5	Total ( B3 - B4 )	B5	. 00		
B6	Statutory income from employment	B6	. 00		
B7	Statutory income from rents	B7	. 00		
B8	Statutory income from interest, discounts, royalties, premiums, pensions, annuities, other periodical payments, other gains or profits and additions pursuant to paragraph 43(1)(c)	B8	. 00		
B9	<b>AGGREGATE INCOME</b> ( B5 + B6 + B7 + B8 )	B9	. 00		
B10	LESS: Current year business losses (Restricted to amount in B9)	B10	. 00		
B11	TOTAL ( B9 - B10 )	B11	. 00		
B12	LESS: Other deductions [ Qualifying prospecting expenditure and Qualifying farm expenditure ] ( Restricted to amount in B11)	B12	. 00		
B13	LESS: Approved Donations / Gifts / Contributions	B13	. 00		
B14	TOTAL ( B11 - B12 - B13 ) (Enter "0" if value is negative)	B14	. 00		
B15	TAXABLE PIONEER INCOME	B15	. 00		
B16	TOTAL INCOME (SELF)( B14 - B15 )	B16	. 00		
B17	TOTAL INCOME TRANSFERRED FROM HUSBAND / WIFE * FOR JOINT ASSESSMENT	B17	. 00		
	* Type of income transferred from Husband / Wife	<input type="checkbox"/> 1 = With business income <input type="checkbox"/> 2 = Without business income			
B18	AGGREGATE OF TOTAL INCOME ( B16 + B17 )	B18	. 00		
B19	Total Relief (Amount from F19)	B19	. 00		
B20	CHARGEABLE INCOME ( B16 - B19 ) or ( B18 - B19 ) (Enter "0" if value is negative)	B20	. 00		
B20a	Special Relief RM2,000 [if B9 does not exceed RM96,000]	B20a	. 00		
B20b	CHARGEABLE INCOME ( B20 - B20a ) (Enter "0" if value is negative)	B20b	. 00		
B21	INCOME TAX COMPUTATION (Refer to the tax rate schedule provided at the LHDNM Official Portal, <a href="http://www.hasil.gov.my">http://www.hasil.gov.my</a> )				
B21a	Tax on the first	. 00	B21a	.	
B21b	Tax on the balance	. 00	At Rate (%)	B21b	.
B22	TOTAL INCOME TAX ( B21a + B21b )		B22	.	
B23	LESS: Total Rebate	Self .00 Husband / Wife .00 Zakat and Fitrah .	B23	.	
B24	TOTAL TAX CHARGED ( B22 - B23 ) (Enter "0" if value is negative)		B24	.	
B25	LESS: Section 110 (others)	. Section 132 and 133 .	B25	.	
B26	TAX PAYABLE ( B24 - B25 )		B26	.	
B27	OR: TAX REPAYABLE ( B25 - B24 )		B27	.	
B28	Instalments / Monthly Tax Deductions paid for 2015 income - SELF and HUSBAND / WIFE for joint assessment		B28	.	
B29	Balance of Tax Payable ( B26 - B28 ) / Tax Paid in Excess ( B28 - B26 )		B29	.	

▲(Enter "X" if Tax Paid in Excess)

**DECLARATION**

I  Identification / Passport No   
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  
 3 = as an executor of the deceased person's estate (if A4 = 4)\*  
2 = This return form is made on behalf of the individual in item 1  
\* This form is not a notification pursuant to subsection 74(3) of the Income Tax Act 1967. Please furnish Form CP57 (Notification of Taxpayer's Demise) which is available from the LHDNM Official Portal, <http://www.hasil.gov.my>

Signature

Date

Name : .....

Income Tax No. : .....

**Part C: PARTICULARS OF HUSBAND / WIFE**

C1	Name of Husband / Wife (as per identification document)			
C2	Identification No.	C3	Date of Birth	
C4	Passport No.			

**Part D: OTHER PARTICULARS**

D1	Telephone No.		Hand phone No.		D2	Address of Business Premise				
D3	e-Mail									
D4	Name of Bank *									
D5	Bank Account No. *					Postcode		City		
D6	Employer's No.	E				State				
D7	Any disposal of shares in a real property company and/ or real property under Real Property Gains Tax 1976?					1 = Yes	2 = No			
D8	Has the disposal been declared to LHDNM? (if D7 = 1)					1 = Yes	2 = No			

\* Note: Enter the Name of the Bank and Bank Account No. for the purposes of electronic refund of income tax

**Part E: INCOME OF PRECEDING YEARS NOT DECLARED**

	Type of Income	Year for which Paid	Gross Amount	Provident and Pension Fund Contribution
E1			. 00	. 00
E2			. 00	. 00

**Part F: RELIEFS**

F1	Individual and dependent relatives			9,000	. 00
F2	Medical treatment, special needs and carer expenses for parents (certified by medical practitioner)		RESTRICTED TO 5,000		. 00
F3	Basic supporting equipment for disabled self, spouse, child or parent		RESTRICTED TO 6,000		. 00
F4	Disabled individual		6,000		. 00
F5	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		. 00
F6	Medical expenses on serious diseases for self, spouse or child		} RESTRICTED TO 6,000		. 00
F7	Complete medical examination for self, spouse or child (restricted to 500)				. 00
F8	Purchase of books/magazines/journals/similar publications (except newspapers and banned reading materials) for self, spouse or child		RESTRICTED TO 1,000		. 00
F9	Purchase of personal computer for individual (deduction allowed once in every 3 years)		RESTRICTED TO 3,000		. 00
F10	Net deposit in Skim Simpanan Pendidikan Nasional (total deposit in 2015 minus total withdrawal in 2015)		RESTRICTED TO 6,000		. 00
F11	Purchase of sports equipment for any sports activity as defined under the Sports Development Act 1997		RESTRICTED TO 300		. 00
F12	Interest on housing loan (Conditions for eligibility to claim must be fulfilled) The Sale and Purchase Agreement has been executed within 10/03/09 - 31/12/10		RESTRICTED TO 10,000		. 00
F13	Husband/Wife/Payment of alimony to former wife		RESTRICTED TO 3,000		. 00
F14	Disabled husband/wife		3,500		. 00
F15	Child	No.	100% Eligibility	No.	50% Eligibility
F15a	Child - Under the age of 18 years		X 1,000 =		X 500 =
F15b	Child - 18 years & above and studying		X 1,000 =		X 500 =
			X 6,000 =		X 3,000 =
F15c	Child - Disabled child		X 6,000 =		X 3,000 =
			X 12,000 =		X 6,000 =
F16	Life insurance and provident fund		RESTRICTED TO 6,000		. 00
F17	Private Retirement Scheme and Deferred Annuity		RESTRICTED TO 3,000		. 00
F18	Education and medical insurance		RESTRICTED TO 3,000		. 00
F19	Total relief (F1 to F18) (Transfer this amount to B19)				. 00

**Part G: PARTICULARS OF BUSINESS INCOME**

G1	Losses Carried Forward		G2	Pioneer Loss Carried Forward	
G3	Business Capital Allowances Carried Forward		G4	Partnership Capital Allowances Carried Forward	

Name: .....

Income Tax No: .....

Part H:		FINANCIAL PARTICULARS OF INDIVIDUAL [ MAIN BUSINESS ONLY ]									
H1	Name of Business										
H2	Business Code										
H2A	Type of business activity										
		<b>BALANCE SHEET</b>									
<b>TRADING, PROFIT AND LOSS ACCOUNT</b>		<b>Fixed Assets:</b>									
H3	Sales / Turnover			H28	Land and Buildings			H28	Land and Buildings		
<b>LESS :</b>				H29	Plant and Machinery			H29	Plant and Machinery		
H4	Opening Stock		. 00	H30	Motor Vehicles			H30	Motor Vehicles		
H5	Purchases and Cost of Production		. 00	H31	Other Fixed Assets			H31	Other Fixed Assets		
H6	Closing Stock		. 00	H32	<b>TOTAL FIXED ASSETS ( H28 to H31 )</b>			H32	<b>TOTAL FIXED ASSETS ( H28 to H31 )</b>		
H7	Cost of Sales ( H4 + H5 - H6 )		. 00	H33	Investments			H33	Investments		
H8	<b>GROSS PROFIT / LOSS ( H3 – H7 )</b>		. 00	<b>Current Assets:</b>							
		▲ (Enter 'X' if negative)		H34	Stock			H34	Stock		
<b>INCOME:</b>				H35	Trade Debtors			H35	Trade Debtors		
H9	Other Business		. 00	H36	Sundry Debtors			H36	Sundry Debtors		
H10	Dividends		. 00	H37	Cash in Hand			H37	Cash in Hand		
H11	Interest and Discounts		. 00	H38	Cash at Bank			H38	Cash at Bank		
H12	Rents, Royalties and Premiums		. 00	▲ (Enter 'X' if negative)							
H13	Other Income		. 00	H39	Other Current Assets			H39	Other Current Assets		
H14	Total ( H9 hingga H13 )		. 00	H40	<b>TOTAL CURRENT ASSETS ( H34 to H39 )</b>			H40	<b>TOTAL CURRENT ASSETS ( H34 to H39 )</b>		
<b>EXPENSES:</b>			. 00	H41	<b>TOTAL ASSETS ( H32 + H33 + H40 )</b>			H41	<b>TOTAL ASSETS ( H32 + H33 + H40 )</b>		
H15	Loan Interest		. 00	<b>LIABILITIES:</b>							
H16	Salaries and Wages		. 00	H42	Loans and Overdrafts			H42	Loans and Overdrafts		
H17	Rental / Lease		. 00	H43	Trade Creditors			H43	Trade Creditors		
H18	Contract and Subcontracts		. 00	H44	Sundry Creditors			H44	Sundry Creditors		
H19	Commissions		. 00	H45	<b>TOTAL LIABILITIES ( H42 to H44 )</b>			H45	<b>TOTAL LIABILITIES ( H42 to H44 )</b>		
H20	Bad Debts		. 00	<b>OWNER'S EQUITY:</b>							
H21	Travelling and Transport		. 00	H46	Capital Account			H46	Capital Account		
H22	Repairs and Maintenance		. 00	H47	Current Account Balance Brought Forward			H47	Current Account Balance Brought Forward		
H23	Promotion and Advertisement		. 00	▲ (Enter 'X' if negative)							
H24	Other Expenses		. 00	H48	Current Year Profit / Loss			H48	Current Year Profit / Loss		
H25	<b>TOTAL EXPENDITURE ( H15 to H24 )</b>		. 00	▲ (Enter 'X' if negative)							
H26	<b>NET PROFIT / LOSS</b>		. 00	H49	Net Advance / Drawing			H49	Net Advance / Drawing		
		▲ (Enter 'X' if negative)		▲ (Enter 'X' if negative)							
H27	Non-Allowable Expenses		. 00	H50	Current Account Balance Carried Forward			H50	Current Account Balance Carried Forward		
		▲ (Enter 'X' if negative)		▲ (Enter 'X' if negative)							

Part J :		PARTICULARS OF TAX AGENT WHO COMPLETES THIS RETURN FORM	
J1	Name of Firm	J2	Telephone No.
		J4	Signature
J3	Tax Agent's Approval No.		