



Lembaga Hasil Dalam Negeri Malaysia

**AMENDED RETURN FORM OF AN INDIVIDUAL  
(RESIDENT WHO CARRIES ON BUSINESS)  
UNDER SECTION 77B OF THE INCOME TAX ACT 1967**  
This form is prescribed under section 152 of the Income Tax Act 1967

**AMENDED  
RETURN FORM  
B**

YEAR OF ASSESSMENT  
**2016**  
CP6F [Pin. 2016]

**BASIC PARTICULARS**

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

Amount / Additional Amount of Chargeable Income	Tax / Additional Tax Charged	Total Tax Payable

PART A: STATUTORY INCOME, TOTAL INCOME, TAX PAYABLE AND STATUS OF TAX		RM	Sen						
A1	Statutory income from businesses	A1	. 00						
A2	Statutory income from partnerships	A2	. 00						
A3	Aggregate statutory income from businesses (A1 + A2)	A3	. 00						
A4	LESS: Business losses brought forward (Restricted to A3)	A4	. 00						
A5	TOTAL (A3 - A4)	A5	. 00						
A6	Statutory income from employment	A6	. 00						
A7	Statutory income from rents	A7	. 00						
A8	Statutory income from interest, discounts, royalties, premiums, pensions, annuities, other periodical payments, other gains or profits and additions pursuant to paragraph 43(1)(c)	A8	. 00						
A9	AGGREGATE INCOME (A5 + A6 + A7 + A8)	A9	. 00						
A10	LESS: Current year business losses (Restricted to A9)	A10	. 00						
A11	TOTAL (A9 - A10)	A11	. 00						
A12	LESS: Other expenses (Qualifying prospecting expenditure) (Restricted to A11)	A12	. 00						
A13	LESS: Total Approved Donations And Gifts	A13	. 00						
A14	TOTAL (A11 - A12 - A13) (Enter "0" if value is negative)	A14	. 00						
A15	TAXABLE PIONEER INCOME	A15	. 00						
A16	TOTAL INCOME (SELF) (A14 + A15)	A16	. 00						
A17	TOTAL INCOME TRANSFERRED FROM HUSBAND / WIFE * FOR JOINT ASSESSMENT	A17	. 00						
* Type of income transferred from HUSBAND / WIFE									
1 = With business income									
2 = Without business income									
A18	AGGREGATE OF TOTAL INCOME (A16 + A17)	A18	. 00						
A19	Total Relief (Amount from D20)	A19	. 00						
A20	CHARGEABLE INCOME [ (A16 - A19) or (A18 - A19) ] (Enter "0" if value is negative)	A20	. 00						
A21	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> )								
A21a	Tax on the first	. 00	A21a	.					
A21b	Tax on the balance	. 00	At Rate	%	A21b	.			
A22	TOTAL INCOME TAX (A21a + A21b)	A22	.						
A23	LESS: Total Rebate	Self	.00	Husband / Wife	.00	Zakat and Fitrah	.	A23	.
A24	TOTAL TAX CHARGED [ A22 - A23 ] (Enter "0" if value is negative)	A24	.						
A25	ADD: Tax Previously Repaid (From B17 of Form BE / B27 of Form B / D5 of Form BT)	A25	.						
A26	TOTAL (A24 + A25)	A26	.						
A27	LESS: Section 110 (others)	.	Section 132 and 133	.	A27	.			
A28	TAX PAYABLE (A26 - A27)	A28	.						
A29	LESS: Previous Tax Payable	A29	.						
A30	Tax / Additional Tax Charged (A28 - A29)	A30	.						
A31	Increase in tax under section 77B of the Income Tax Act 1967 in respect of:-								
A31a	Amended return furnished within a period of 60 days after the due date (A30 x 10%)	A31a	.						
A31b	OR: Amended return furnished after the period of 60 days from the due date but not later than 6 months from the due date [A30 x 10%] + [ { A30 + (A30 x 10%) } x 5% ]	A31b	.						
A32	Total tax payable [ (A30 + A31a) or (A30 + A31b) ]	A32	.						

**DECLARATION**

I  Identification / Passport No.

hereby declare that the information regarding the income and claim for deductions and reliefs given by me in this amended 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  
 3 = As an executor of the deceased person's estate

Date

Signature

**PART B: FOR JOINT ASSESSMENT (IF ITEM A17 IS APPLICABLE)**

This section is to be completed if there is a change in the amount for item **A17** above in comparison with the amount in item **B7** of the individual's original Form BE / **B17** of the individual's original Form B / BT.

- \* Refer to the Item No. in the **Return Form of the husband / wife** (Form BE / B / BT / M / MT) in respect of items amended. Fill in relevant items only.
- Please furnish attachment as per the following format in case of insufficient space.

Return Form of Husband / Wife:	<input type="checkbox"/>	1 = Form BE 2 = Form B 4 = Form M	3 = Form BT 5 = Form MT
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STATUTORY INCOME AND TOTAL INCOME (Part B of Form BE / B / BT / M / MT)		
Item No. *	Subject	Amount

  

PARTICULARS OF BUSINESS INCOME (Part G of Form B / M / MT / Part J of Form BT)		
Item No. *	Subject	Amount

  

FINANCIAL PARTICULARS OF INDIVIDUAL (Part H of Form B / Part K of Form BT / Part F of Form M / MT)		
Item No. *	Subject	Amount

**PART C: PARTICULARS OF OTHER AMENDMENTS**

- \*\* Refer to the Item No. in the original return form in respect of items amended. Fill in relevant items only.
- Please furnish attachment as per the following format in case of insufficient space.

PARTICULARS OF BUSINESS INCOME (Part G of Form B / Part J of Form BT)		
Item No. **	Subject	Amount

  

FINANCIAL PARTICULARS OF INDIVIDUAL (Part H of Form B / Part K of Form BT)		
Item No. **	Subject	Amount

**PART D: RELIEFS**

D1	Individual and dependent relatives								9,000	.00
D2a	Medical treatment, special needs and carer expenses for parents (certified by medical practitioner)				.00	Restricted to 5,000				
<b>OR</b>										
D2b	Parent :	Eligible Amount	÷	No. of Individuals Who Claim	=	Amount Claimable				
	Identification/Passport No.									
	i. Mother	1,500	÷		=	.00	Restricted to 1,500 for only one mother	} Restricted to 3,000		
	ii. Father	1,500	÷		=	.00	Restricted to 1,500 for only one father			
D2										.00
D3	Basic supporting equipment for disabled self, spouse, child or parent					Restricted to 6,000				.00
D4	Disabled individual					6,000				.00
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					Restricted to 7,000				.00
	(ii) degree at Masters or Doctorate level - for acquiring any skill or qualification									
D6	Medical expenses on serious diseases for self, spouse or child					} Restricted to 6,000				.00
D7	Complete medical examination for self, spouse or child (restricted to 500)									
D8	Purchase of books/magazines/journals/similar publications (except newspapers and banned reading materials) for self, spouse or child					Restricted to 1,000				.00
D9	Purchase of personal computer for individual (deduction allowed once in every 3 years)					Restricted to 3,000				.00
D10	Net deposit in Skim Simpanan Pendidikan Nasional (total deposit in 2016 minus total withdrawal in 2016)					Restricted to 6,000				.00
D11	Purchase of sports equipment for any sports activity as defined under the Sports Development Act 1997					Restricted to 300				.00
D12	Interest on housing loan (Conditions for eligibility to claim must be fulfilled) - The Sale and Purchase Agreement has been executed within 10/03/2009 - 31/12/2010					Restricted to 10,000				.00
D13	Husband / Wife / Payment of alimony to former wife					Restricted to 4,000				.00
D14	Disabled husband / wife					3,500				.00
D15	Child	No.	100% Eligibility	No.	50% Eligibility					
D15a	Child - Under the age of 18 years	X	2,000 =	X	1,000 =			D15a		.00
D15b	Child - 18 years & above and studying	X	2,000 =	X	1,000 =			D15b		.00
		X	8,000 =	X	4,000 =					
D15c	Child - Disabled child	X	6,000 =	X	3,000 =			D15c		.00
		X	14,000 =	X	7,000 =					
D16	Life insurance and EPF					Restricted to 6,000				.00
D17	Private Retirement Scheme and Deferred Annuity					Restricted to 3,000				.00
D18	Education and medical insurance					Restricted to 3,000				.00
D19	Contribution to the Social Security Organization (SOCSO)					Restricted to 250				.00
D20	Total relief (D1 to D19) (Transfer this amount to A19)									.00

## GUIDE NOTES ON AMENDED RETURN FORM B FOR YEAR OF ASSESSMENT 2016

As approved under section 77B of the Income Tax Act 1967 (ITA 1967), an individual is allowed to make amendment to the Return Form which has been furnished to the Director General of Inland Revenue.

### I RULES

- An individual who has furnished a Return Form in accordance with subsection 77(1) of ITA 1967, is allowed to make amendment to the Return. Tax / Additional tax shall be charged on the chargeable income of the individual as the result of the amendment made.
- An individual who intends to make the amendment is required to complete a form prescribed under section 152 of ITA 1967 (known as the 'Amended Return Form').
- The amendment shall only be made once for a year of assessment.
- No amendment is allowed if the Director General of Inland Revenue has made additional assessment under section 91 of ITA 1967 within a period of 6 months after the date specified for furnishing the Return Form. Amendment is not allowed in respect of changing the type of assessment previously selected.
- For the purpose of section 77B of ITA 1967, the Amended Return Form shall:-
  - (a) specify the amount / additional amount of chargeable income (amount A20 of this Amended Return Form minus amount B10 of original Form BE / B20 of the original Form B / BT);
  - (b) specify the amount of tax / additional tax payable on that chargeable income (amount A30);
  - (c) specify the amount of tax payable on the tax which has or would have been wrongly repaid (amount A32);
  - (d) specify the increased sum ascertained in accordance with subsection 77B(4) of ITA 1967; or
  - (e) contain such particulars as may be required by the Director General of Inland Revenue.

- For joint assessment

No.	Joint Assessment (Case Scenario)	Submission of Amended Return Form	
		Husband	Wife
(a)	Wife elected for joint assessment and the assessment is raised in the name of her husband	Required (Part B, if applicable, has to be completed)	Not Required
(b)	Husband elected for joint assessment and the assessment is raised in the name of his wife	Not Required	Required (Part B, if applicable, has to be completed)

### II RATE AND COMPUTATION OF INCREASE IN TAX

The tax or additional tax payable is subject to an increase in tax under paragraph 77B(4)(a) and 77B(4)(b) of ITA 1967.

If the Amended Return Form is furnished:

- within a period of 60 days after the date specified in section 77(1) of ITA 1967, the amount of increase in tax charged shall be 10% of the amount of such tax payable or additional tax payable.
- after the period of 60 days but not later than 6 months from the date specified in section 77(1) of ITA 1967, the amount of increase in tax charged shall be determined in accordance with the following formula:-

$$B + [(A + B) \times 5\%]$$

where: A = the amount of such tax payable or additional tax payable; and  
B = 10% of the amount of such tax payable or additional tax payable ( A x 10% )

An individual making the amendment is required to compute and enter the amount of increase in tax at item A31a or A31b of the Amended Return Form.

### III DEEMED ASSESSMENT

An Amended Return Form furnished in accordance with section 77B of ITA 1967 shall be deemed to be a notice of assessment or notice of additional assessment, and that notice shall be deemed to have been served on the day on which the Amended Return Form is furnished.

### IV DECLARATION

This section must be affirmed and duly signed.

### V SUBMISSION OF AMENDED RETURN FORM

An Amended Return Form which has been completed, affirmed and duly signed must be sent to the LHDNM branch handling the file of the individual.