



URUSAN SERI PADUKA BAGINDA

BAYARAN POS JELAS
POSTAGE PAID
PUSAT MEL NASIONAL
SHAH ALAM
MALAYSIA
NO. WP0218

FOR REFERENCE ONLY

Date:

FORM B 2016

RESIDENT WHO CARRIES ON BUSINESS

IMPORTANT REMINDER

- 1) Due date to furnish this form and pay the balance of tax payable: 30 June 2017
- 2) Penalty under subsection 112(3) of the Income Tax Act 1967 (ITA 1967) shall be imposed for failure to furnish this return form before or on the due date for submission.
- 3) An increase in tax of 10% under subsection 103(3) of ITA 1967 shall be imposed for failure to pay the tax or balance of tax payable before or on the due date for submission. Any balance remaining unpaid upon the expiration of 60 days from the date of such increase, shall be further increased by 5% of the balance unpaid under subsection 103(4) ITA 1967.
- 4) Please refer to the Explanatory Notes before filling up this form
- 5) Please obtain Form BE if not carrying on business
- 6) Please complete all relevant items in BLOCK LETTERS and use **black** ink pen.
- 7) METHOD OF PAYMENT
 - a) Payment can be made at:
 - i) Bank - Information regarding payment via bank is available at the LHDNM Official Portal, <http://www.hasil.gov.my>
 - ii) LHDNM - **ByrHASiL** via FPX (*Financial Process Exchange*) at the LHDNM Official Portal, <http://www.hasil.gov.my>
- **ByrHASiL** via Visa, Mastercard & American Express Credit Card at <https://byrhasil.hasil.gov.my/creditcard/>
- LHDNM payment counters in Peninsular Malaysia (Kuala Lumpur Payment Centre), Sabah dan FT Labuan (LHDNM Kota Kinabalu Branch) dan Sarawak (LHDNM Kuching Branch) or by mail. Cheques, money orders and bank drafts must be crossed and made payable to the Director General of Inland Revenue. When making payment, use the Remittance Slip (CP501) which is available at the LHDNM Official Portal, <http://www.hasil.gov.my>.
If sent by post, payment must be sent separately from the form. Payment by CASH must not be sent by post.
 - iii) Pos Malaysia Berhad - counter and Pos Online
 - b) Write down the **name, address, telephone number, income tax number, year of assessment, payment code '084'** and **instalment no. '99'** on the reverse side of the financial instrument. Check the receipts / bank payments slips before leaving the payment counter.
- 8) Pursuant to section 89 of ITA 1967, a change of address must be furnished to LHDNM within 3 months of the change. Notification can be made via *e-Kemaskini* or by using Form CP600B (Change of Address Notification Form) which can be obtained at the LHDNM Official Portal, <http://www.hasil.gov.my>.
- 9) The use of e-Filing (e-B) is encouraged. Please access <https://ez.hasil.gov.my>
- 10) For further information, please contact :- Tol Free Line : 1-800-88-5436 (LHDN) Calls From Overseas : 603-77136666

FOR OFFICE USE

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Date Received 1

Date Received 2

If Undelivered, Return To:

**PUSAT PEMROSESAN MAKLUMAT
LEMBAGA HASIL DALAM NEGERI MALAYSIA
MENARA HASIL
NO. 3, JALAN 9/10, SEKSYEN 9
KARUNG BERKUNCI 222
43659 BANDAR BARU BANGI
SELANGOR**



FOR REFERENCE ONLY

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

YEAR OF ASSESSMENT

B

2016

CP4A - Pin. 2016

Lembaga Hasil Dalam Negeri Malaysia

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 31-12-2016	<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 or 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	AGGREGATE INCOME (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] (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 F20)	B19	. 00			
B20	CHARGEABLE INCOME (B16 - B19) or (B18 - B19) (Enter "0" if value is negative)	B20	. 00			
B21	INCOME TAX COMPUTATION (Refer to the tax rate schedule provided at the LHDNM Official Portal, http://www.hasil.gov.my)					
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 <input type="checkbox"/> .00 <input type="checkbox"/> Husband/Wife <input type="checkbox"/> .00 <input type="checkbox"/> Zakat and Fitrah <input type="checkbox"/> .	B23	.			
B24	TOTAL TAX CHARGED (B22 - B23) (Enter "0" if value is negative)	B24	.			
B25	LESS: Section 110 (others) <input type="checkbox"/> Section 132 and 133 <input type="checkbox"/>	B25	.			
B26	TAX PAYABLE (B24 - B25)	B26	.			
B27	OR: TAX REPAYABLE (B25 - B24)	B27	.			
B28	Instalments / Monthly Tax Deductions paid for 2016 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
 2 = This return form is made on behalf of the individual in item 1
 3 = As an executor of the deceased person's estate (if A4 = 4)*
 * 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

FOR REFERENCE ONLY

Name :

Income Tax No. :

PART C: PARTICULARS OF HUSBAND / WIFE			
C1	Name of Husband / Wife <i>(as per identification document)</i>		
C2	Identification No.		
C3	Date of Birth	C4	Passport No.

PART D: OTHER PARTICULARS					
D1	Telephone No.	Handphone No.	D2	Address of Business Premise	
D3	e-Mail				
D4	Name of Bank *				
D5	Bank Account No. *			Postcode	City
* NOTE: Enter the Name of the Bank and Bank Account No. for the purpose of electronic Refund of income tax. Refund will be notified by e-mail.					
D6	Employer's No.	E			
D7a	Carry on e-Commerce	1 = Yes 2 = No			
D7b	Website / Blog Address <i>(if D7a = 1)</i>				
D8a	Claim Input Tax from the Royal Malaysian Customs Department	1 = Yes 2 = No		D8b	Goods & Services Tax Registration No. <i>(if D8a = 1)</i>
D9a	Disposal of asset under the Real Property Gains Tax Act 1976	1 = Yes 2 = No		D9b	Disposal declared to LHDNM <i>(if D9a = 1)</i>
				1 = Yes 2 = No	

PART E: NON-EMPLOYMENT INCOME OF PRECEDING YEARS NOT DECLARED				
	Type of Income		Year of Assessment	Amount (RM)
E1				. 00
E2				. 00

PART F: RELIEFS										
F1	Individual and dependent relatives							9,000	. 00	
F2a	Medical treatment, special needs and carer expenses for parents <i>(certified by medical practitioner)</i>						. 00	Restricted to 5,000		
OR										
F2b	Parent :	Identification / Passport No.	Eligible Amount	÷	No. of Individuals Who Claim	=	Amount Claimable	F2		
	i. Mother		1,500	÷		=	. 00	Restricted to 1,500 for only one mother		
	ii. Father		1,500	÷		=	. 00	Restricted to 1,500 for only one father		
							Restricted to 3,000			
F3	Basic supporting equipment for disabled self, spouse, child or parent						6,000	Restricted to		
F4	Disabled individual						6,000			
F5	Education fees (self): <i>(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</i> <i>(ii) degree at Masters or Doctorate level - for acquiring any skill or qualification</i>						7,000	Restricted to		
F6	Medical expenses on serious diseases for self, spouse or child						} Restricted to 6,000			
F7	Complete medical examination for self, spouse or child <i>(restricted to 500)</i>									
F8	Purchase of books/magazines/journals/similar publications (except newspapers and banned reading materials) for self, spouse or child						1,000	Restricted to		
F9	Purchase of personal computer for individual <i>(deduction allowed once in every 3 years)</i>						3,000	Restricted to		
F10	Net deposit in Skim Simpanan Pendidikan Nasional <i>(total deposit in 2016 minus total withdrawal in 2016)</i>						6,000	Restricted to		
F11	Purchase of sports equipment for any sports activity as defined under the Sports Development Act 1997						300	Restricted to		
F12	Interest on housing loan <i>(Conditions for eligibility to claim must be fulfilled)</i> - <i>The Sale and Purchase Agreement has been executed within 10/03/2009 - 31/12/2010</i>						10,000	Restricted to		
F13	Husband / Wife / Payment of alimony to former wife						4,000	Restricted to		
F14	Disabled husband / wife						3,500			
F15	Child	No.	100% Eligibility		No.	50% Eligibility				
F15a	Child - Under the age of 18 years		X	2,000 =		X	1,000 =	F15a	. 00	
F15b	Child - 18 years & above and studying		X	2,000 =		X	1,000 =	F15b		
			X	8,000 =		X	4,000 =			
F15c	Child - Disabled child		X	6,000 =		X	3,000 =	F15c		
			X	14,000 =		X	7,000 =			
F16	Life insurance and EPF						6,000	Restricted to		
F17	Private Retirement Scheme and Deferred Annuity						3,000	Restricted to		
F18	Education and medical insurance						3,000	Restricted to		
F19	Contribution to the Social Security Organization (SOCSO)						250	Restricted to		
F20	Total relief [F1 to F19] <i>(Transfer this amount to B19)</i>								. 00	

FOR REFERENCE ONLY

Name:

Income Tax No.:

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		

PART H:				FINANCIAL PARTICULARS OF INDIVIDUAL [MAIN BUSINESS ONLY]			
H1	Name of Business						
H2	Business Code						
H2A	Type of Business Activity						

TRADING, PROFIT AND LOSS ACCOUNT				BALANCE SHEET			
Fixed Assets:							
H3	Sales or Turnover		. 00	H28	Land and Buildings		. 00
LESS:				H29	Plant and Machinery		. 00
H4	Opening Stock		. 00	H30	Motor Vehicles		. 00
H5	Purchases and Cost of Production		. 00	H31	Other Fixed Assets		. 00
H6	Closing Stock		. 00	H32	TOTAL FIXED ASSETS (H28 to H31)		. 00
H7	Cost of Sales (H4 + H5 – H6)		. 00	H33	Investments		. 00
H8	GROSS PROFIT / LOSS (H3 – H7)		. 00	Current Assets:			
▲ (Enter 'X' if negative)				H34	Stock		. 00
INCOME:				H35	Trade Debtors		. 00
H9	Other Business		. 00	H36	Sundry Debtors		. 00
H10	Dividends		. 00	H37	Cash in Hand		. 00
H11	Interest and Discounts		. 00	H38	Cash at Bank		. 00
H12	Rents, Royalties and Premium		. 00	▲ (Enter 'X' if negative)			
H13	Other Income		. 00	H39	Other Current Assets		. 00
H14	Total (H9 to H13)		. 00	H40	TOTAL CURRENT ASSETS (H34 to H39)		. 00
EXPENSES:				H41	TOTAL ASSETS (H32 + H33 + H40)		. 00
H15	Loan Interest		. 00	LIABILITIES:			
H16	Salaries and Wages		. 00	H42	Loans and Overdrafts		. 00
H17	Rental / Lease		. 00	H43	Trade Creditors		. 00
H18	Contract and Subcontracts		. 00	H44	Sundry Creditors		. 00
H19	Commissions		. 00	H45	TOTAL LIABILITIES (H42 to H44)		. 00
H20	Bad Debts		. 00	OWNER'S EQUITY:			
H21	Travelling and Transport		. 00	H46	Capital Account		. 00
H22	Repairs and Maintenance		. 00	H47	Current Account Balance Brought Forward		. 00
H23	Promotion and Advertisement		. 00	▲ (Enter 'X' if negative)			
H23A	Input tax not claimable from the Royal Malaysian Customs Department		. 00	H48	Current Year Profit / Loss		. 00
H24	Other Expenses		. 00	▲ (Enter 'X' if negative)			
H25	TOTAL EXPENDITURE (H15 to H24)		. 00	H49	Advance / Drawing (Net)		. 00
H26	NET PROFIT / LOSS		. 00	▲ (Enter 'X' if negative)			
▲ (Enter 'X' if negative)				H50	Current Account Balance Carried Forward		. 00
H27	Non-Allowable Expenses		. 00	▲ (Enter 'X' if negative)			

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