



Form

**B**

**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

YEAR OF ASSESSMENT

**2012**

CP 4A - Pin. 2012

**1** Name (as per identification document)

**2** Income Tax No.    
 ▲ Enter SG or OG

**3** Identification No.

**4** Current Passport No.

**5** Passport No. Registered with LHDNM

**Status of Tax** (from page 7) (Indicate 'X' in the relevant box)

Tax Repayable (item E14)     Tax paid in excess (item F4)     There is balance of tax payable (item E13/F3 whichever is relevant)     Not taxable / Nil balance (if E13/E14/F3/F4 = '0')

**PART A: PARTICULARS OF INDIVIDUAL**

**A1** Citizen  Use Country Code (Enter 'MY' if Malaysian Citizen)    **A2** Sex  1 = Male    2 = Female

**A3** Status as at 31-12-2012  1 = Single    2 = Married    3 = Divorcee / Widow / Widower    4 = Deceased    **A4** Date of Marriage/ Divorce/Demise  -  -   
 Day    Month    Year

**A5** Type of Assessment  1 = Joint in the name of husband    2 = Joint in the name of wife    3 = Separate    4 = Self whose spouse has no income / no source of income / has tax exempt income    5 = Self (single/divorcee/widow/widower/deceased)    **A6** Record-keeping  1 = Yes    2 = No

**A7** Correspondence Address (if there is a change)   
 Enter "X" if the correspondence address belongs to a tax agent

Postcode     Town

State

**FOR OFFICE USE**

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Date received (1)

Date received (2)

Date received (3)

Name \_\_\_\_\_

Income Tax No.

**A8** Address of Business Premise

Postcode  Town

State

**A9** Telephone No.

**A10** Employer's No. E

**A11** e-mail

**A12** Website / Blog Address

**A13** Name of Bank

**A14** Bank Account No.

FOR

REFERENCE

ONLY

**PART B: PARTICULARS OF HUSBAND / WIFE**

**B1** Name of Husband / Wife

*(as per identification document)*

**B2** Income Tax No.

▲ Enter SG or OG

**B3** Identification No.

**B4** Passport No.

Name \_\_\_\_\_

Income Tax No.

(Declare amount in Ringgit Malaysia (RM) currency)

**PART C : STATUTORY INCOME AND TOTAL INCOME**

**Statutory Business Income**

**Business Code**

**Amount (RM)**

<b>C1</b>	Business 1	<input type="text"/>	<input type="text"/>
<b>C2</b>	Business 2	<input type="text"/>	<input type="text"/>
<b>C3</b>	Business 3 + 4 and so forth (if any)	<input type="text"/>	<input type="text"/>

**Statutory Partnership Income**

**Income Tax No.**

<b>C4</b>	Partnership 1	<b>D</b>	<input type="text"/>	<input type="text"/>
<b>C5</b>	Partnership 2	<b>D</b>	<input type="text"/>	<input type="text"/>
<b>C6</b>	Partnership 3 + 4 and so forth (if any)	<b>D</b>	<input type="text"/>	<input type="text"/>
<b>C7</b>	Aggregate statutory income from businesses ( C1 to C6 )	<b>C7</b>	<input type="text"/>	<input type="text"/>
<b>C8</b>	LESS : Business losses brought forward (Restricted to amount in C7)	<b>C8</b>	<input type="text"/>	<input type="text"/>
<b>C9</b>	<b>TOTAL ( C7 - C8 )</b>	<b>C9</b>	<input type="text"/>	<input type="text"/>

**Statutory Income From Other Sources**

<b>C10</b>	Employment	<b>C10</b>	<input type="text"/>	<input type="text"/>
<b>C11</b>	Dividends	<b>C11</b>	<input type="text"/>	<input type="text"/>
<b>C12</b>	Interest and discounts	<b>C12</b>	<input type="text"/>	<input type="text"/>
<b>C13</b>	Rents, royalties and premiums	<b>C13</b>	<input type="text"/>	<input type="text"/>
<b>C14</b>	Pensions, annuities and other periodical payments	<b>C14</b>	<input type="text"/>	<input type="text"/>
<b>C15</b>	Other gains or profits	<b>C15</b>	<input type="text"/>	<input type="text"/>
<b>C16</b>	Additions pursuant to paragraph 43(1)(c)	<b>C16</b>	<input type="text"/>	<input type="text"/>
<b>C17</b>	Aggregate statutory income from other sources ( C10 to C16 )	<b>C17</b>	<input type="text"/>	<input type="text"/>
<b>C18</b>	<b>AGGREGATE INCOME ( C9 + C17 )</b>	<b>C18</b>	<input type="text"/>	<input type="text"/>
<b>C19</b>	LESS : Current year business losses (Restricted to amount in C18)	<b>C19</b>	<input type="text"/>	<input type="text"/>

Name \_\_\_\_\_

Income Tax No.

**C20** TOTAL ( C18 - C19 ) C20

**LESS : Other deductions**

**C21** Qualifying prospecting expenditure - Schedule 4 and paragraph 44(1)(b) C21

**C22** Qualifying farm expenditure - Schedule 4A and paragraph 44(1)(b) C22

**C23** TOTAL ( C20 - C21 - C22 ) C23   
(Enter "0" if value is negative)

**LESS : Donations and Gifts**

**C24** Gift of money to the Government, State Government or local authorities C24

**C24A** Gift of money to approved institutions or organisations

**C25** Gift of money or cost of contribution in kind for any approved sports activity or sports body

**C26** Gift of money or cost of contribution in kind for any project of national interest approved by the Minister of Finance

Restricted to 7% of C18

**C27** Gift of artefacts, manuscripts or paintings to the Government/ State Government C27

**C28** Gift of money for the provision of library facilities or to libraries C28

**C29** Gift of money or contribution in kind for the provision of facilities in public places for the benefit of disabled persons C29

**C30** Gift of money or medical equipment to any healthcare facility approved by the Ministry of Health C30

**C31** Gift of paintings to the National Art Gallery or any state art gallery C31

**C32** TOTAL [ C23 - ( C24 to C31 ) ] C32   
(Enter "0" if value is negative)

**C33** TAXABLE PIONEER INCOME C33

**C34** TOTAL INCOME (SELF) ( C32 + C33 ) C34   
(Enter "0" if value is negative)

**C35** TOTAL INCOME TRANSFERRED FROM HUSBAND / WIFE \* FOR JOINT ASSESSMENT C35

\* Type of income transferred from Husband / Wife  1 = With business income  
2 = Without business income

**C36** AGGREGATE OF TOTAL INCOME ( C34 + C35 ) C36

Name \_\_\_\_\_

Income Tax No.

**PART D: DEDUCTIONS**

- D1** Individual and dependent relatives **9,000**
- D2** Medical treatment, special needs and carer expenses for parents (certified by medical practitioner) *RESTRICTED TO 5,000*
- D3** Basic supporting equipment for disabled self, husband / wife, child or parent *RESTRICTED TO 5,000*
- D4** Disabled individual 6,000
- 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  
 (ii) degree at Masters or Doctorate level for acquiring any skill or qualification *RESTRICTED TO 5,000*
- D6** Medical expenses on serious diseases for self, husband / wife or child  } *RESTRICTED TO 5,000*
- D7** Complete medical examination for self, husband / wife or child (restricted to 500)  }
- D8** Purchase of books/magazines/journals/similar publications (except newspapers and banned reading materials) for self, husband / wife or child *RESTRICTED TO 1,000*
- D9** Purchase of personal computer for individual (deduction allowed once in every 3 years) *RESTRICTED TO 3,000*
- D10** Net deposit in Skim Simpanan Pendidikan Nasional (total deposit in 2012 minus total withdrawal in 2012) *RESTRICTED TO 6,000*
- D11** Purchase of sports equipment for any sports activity as defined under the Sports Development Act 1997 *RESTRICTED TO 300*
- D12** Payment of broadband subscription *RESTRICTED TO 500*
- D13** 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*
- D14** Husband / Wife / Payment of alimony to former wife *RESTRICTED TO 3,000*
- D15** Disabled husband / wife 3,500

**D16** No. of children eligible for deduction  No. of children claimed by own self  No. of children claimed by husband / wife

		Eligible Rate			
		100%	50%		
	No.		No.		
<b>D16a</b> Child - Under the age of 18 years	<input type="text"/>	$\times 1,000 =$ <input type="text"/>	<input type="text"/>	$\times 500 =$ <input type="text"/>	<input type="text"/>
<b>D16b</b> Child - 18 years & above and studying	<input type="text"/>	$\times 1,000 =$ <input type="text"/>	<input type="text"/>	$\times 500 =$ <input type="text"/>	<input type="text"/>
	<input type="text"/>	$\times 4,000 =$ <input type="text"/>	<input type="text"/>	$\times 2,000 =$ <input type="text"/>	<input type="text"/>
<b>D16c</b> Child - Disabled child	<input type="text"/>	$\times 5,000 =$ <input type="text"/>	<input type="text"/>	$\times 2,500 =$ <input type="text"/>	<input type="text"/>
	<input type="text"/>	$\times 9,000 =$ <input type="text"/>	<input type="text"/>	$\times 4,500 =$ <input type="text"/>	<input type="text"/>

Name \_\_\_\_\_

Income Tax No.

- D17** Life insurance and provident fund *RESTRICTED TO 6,000*
- D18** Private Retirement Scheme and Deferred Annuity *RESTRICTED TO 3,000*
- D19** Education and medical insurance *RESTRICTED TO 3,000*
- D20** Total relief ( D1 to D19 ) D20

**PART E: TAX PAYABLE**

- E1** CHARGEABLE INCOME [ ( C34 - D20 ) or ( C36 - D20 ) ]  
(Enter "0" if value is negative)
- E2** INCOME TAX COMPUTATION (Refer to the tax rate schedule provided)
- E2a** Tax on the first  At Rate (%)
- E2b** Tax on the balance
- E3** TOTAL INCOME TAX ( E2a + E2b ) E3

**LESS : Tax Rebates**

- E4** Tax rebate for self (if E1 does not exceed RM35,000) 400
- E5** Tax rebate for husband/wife (if E1 does not exceed RM35,000 and D14 is claimed) 400
- E6** Zakat and fitrah

- E7** Total rebate ( E4 to E6 )  
(Restricted to amount E3) E7
- E8** TOTAL TAX CHARGED ( E3 - E7 ) E8
- LESS :**
- E9** Tax deduction under section 51 of Finance Act 2007 (dividends) E9
- E10** Section 110 tax deduction (others) E10
- E11** Section 132 tax relief E11
- E12** Section 133 tax relief E12
- } Restricted to E8**
- E13** TAX PAYABLE\* [ E8 - ( E9 + E10 + E11 + E12 ) ] E13
- E14** OR : TAX REPAYABLE\* [ ( E9 + E10 + E11 + E12 ) - E8 ] E14
- [For a 'Tax Repayable' case, fill in items A13 and A14 on page 2]*

Name \_\_\_\_\_

Income Tax No.

**PART F: STATUS OF TAX FOR YEAR OF ASSESSMENT 2012**

<b>F1</b>	Tax payable (from E13)	F1	<input type="text"/>
	<b>LESS :</b>		
<b>F2</b>	Instalments/Monthly Tax Deductions Paid for 2012 Income - SELF and HUSBAND / WIFE if joint assessment	F2	<input type="text"/>
<b>F3</b>	Balance of tax payable* ( F1 - F2 )	F3	<input type="text"/>
<b>F4</b>	<b>OR :</b> Tax paid in excess* ( F2 - F1 )	F4	<input type="text"/>

\* Please enter the tax position (E13 / E14 / F3 / F4 whichever is applicable) under the item 'Status of Tax' on page 1

**PART G: INCOME OF PRECEDING YEARS NOT DECLARED**

	Type of Income	Year for which paid	Gross Amount	Provident and Pension Fund Contribution
<b>G1</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>G2</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>G3</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

**PART H: PARTICULARS OF EXECUTOR OF THE DECEASED PERSON'S ESTATE \*\***

<b>H1</b>	Executor's Name	<input type="text"/>
		<input type="text"/>
<b>H2</b>	Identification No.	<input type="text"/>
<b>H3</b>	No. Passport	<input type="text"/>

\*\* This form is not a notification pursuant to subsection 74(3) of the ITA 1967. Please furnish Form CP57 (Notification of Taxpayer's Demise) which is available from the LHDNM website, <http://www.hasil.gov.my>

Name \_\_\_\_\_

Income Tax No.

**PART J: PARTICULARS OF BUSINESS INCOME**

**J1 LOSSES** Balance carried forward

**J1a** Balance from current year losses J1a

**J1b** Balance from previous years' losses J1b

**J1c** Losses carried forward ( J1a + J1b ) J1c

Amount absorbed

**J1d** Pioneer loss

**J2 CAPITAL ALLOWANCES** Balance carried forward

Allowance absorbed

**J2a** Business 1

**J2b** Business 2

**J2c** Business 3 + 4 and so forth (if any)

**J2d** Partnership 1

**J2e** Partnership 2

**J2f** Partnership 3 + 4 and so forth (if any)

**J3 PARTICULARS OF WITHHOLDING TAXES** Total tax withheld and remitted to LHDNM

Section Total gross amount paid

**J3a** 107A

**J3b** 109

**J3c** 109A

**J3d** 109B

**J3e** 109F

**PART K: SPECIAL DEDUCTION, FURTHER DEDUCTION AND DOUBLE DEDUCTION**

<p><b>CLAIM CODE</b> <span style="margin-left: 100px;"><b>AMOUNT</b></span></p> <p><b>K1</b> <input type="text"/> <input type="text"/></p> <p><b>K3</b> <input type="text"/> <input type="text"/></p> <p><b>K5</b> <b>TOTAL CLAIMED</b></p>	<p><b>CLAIM CODE</b> <span style="margin-left: 100px;"><b>AMOUNT</b></span></p> <p><b>K2</b> <input type="text"/> <input type="text"/></p> <p><b>K4</b> <input type="text"/> <input type="text"/></p> <p><b>K5</b> <input type="text"/></p>
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Name \_\_\_\_\_

Income Tax No.

**PART L: INCENTIVE CLAIM / EXEMPT INCOME**

Type of incentive	Amount absorbed	Balance carried forward
L1 Schedule 7A Allowance	<input type="text"/>	<input type="text"/>
L2 Increased Exports Allowance For Qualifying Services	<input type="text"/>	<input type="text"/>
L3 Schedule 4 Qualifying Expenditure	L3 <input type="text"/>	<input type="text"/>
L4 Schedule 4A Qualifying Expenditure	L4 <input type="text"/>	<input type="text"/>
L5 Pioneer Income	L5 <input type="text"/>	<input type="text"/>
L6 Approved Food Production Project	L6 <input type="text"/>	<input type="text"/>

**PART M: FINANCIAL PARTICULARS OF INDIVIDUAL**

M1 Name of Business

**TRADING, PROFIT AND LOSS ACCOUNT**

M1A Business Code M1

M2 Sales or turnover M2

LESS :

M3 Opening stock M3

M4 Purchases and cost of production M4

M5 Closing stock M5

M6 Cost of sales ( M3 + M4 - M5 ) M6

M7 GROSS PROFIT / LOSS ( M2 - M6 ) M7   
 (Enter "X" if negative) ▲

INCOME :

M8 Other business M8

M9 Dividends M9

M10 Interest and discounts M10

Name \_\_\_\_\_

Income Tax No.

**M11** Rents, royalties and premiums M11

**M12** Other income M12

**M13** TOTAL ( M8 to M12 ) M13

**EXPENSES :**

**M14** Loan interest M14

**M15** Salaries and wages M15

**M16** Rental/Lease M16

**M17** Contracts and subcontracts M17

**M18** Commissions M18

**M19** Bad debts M19

**M20** Travelling and transport M20

**M21** Repairs and maintenance M21

**M22** Promotion and advertisement M22

**M23** Other expenses M23

**M24** TOTAL EXPENSE ( M14 to M23 ) M24

**M25** NET PROFIT / LOSS M25   
(Enter "X" if negative) ▲

**M26** Non-allowable expenses M26

**BALANCE SHEET**

**Fixed Assets :**

**M27** Land and buildings M27

**M28** Plant and machinery M28

**M29** Motor vehicles M29

**M30** Other fixed assets M30

Name \_\_\_\_\_

Income Tax No.

**M31** TOTAL FIXED ASSET ( M27 to M30 ) M31

**M32** Investments M32

**Current Assets :**

**M33** Stock M33

**M34** Trade debtors M34

**M35** Sundry debtors M35

**M36** Cash in hand M36

**M37** Cash at bank M37   
(Enter "X" if negative) ▲

**M38** Other current assets M38

**M39** TOTAL CURRENT ASSET ( M33 to M38 ) M39

**M40** TOTAL ASSET ( M31 + M32 + M39 ) M40

**LIABILITIES :**

**M41** Loans and overdrafts M41

**M42** Trade creditors M42

**M43** Sundry creditors M43

**M44** TOTAL LIABILITY ( M41 to M43 ) M44

**OWNER'S EQUITY :**

**M45** Capital account M45

**M46** Current account balance brought forward M46   
(Enter "X" if negative) ▲

**M47** Current year profit/loss M47   
(Enter "X" if negative) ▲

**M48** Net advance/drawing M48   
(Enter "X" if negative) ▲

**M49** Current account balance carried forward M49   
(Enter "X" if negative) ▲

Name \_\_\_\_\_

Income Tax No.

**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

Date:   
Day      Month      Year

Signature

**PARTICULARS OF TAX AGENT WHO COMPLETES THIS RETURN FORM**

**a** Name of Firm

**b** Telephone No.

**c** Tax Agent's Approval No.

Date:   
Day      Month      Year

Signature

**REMINDER**

Please ensure that this return form is completed and in order. Carefully check all information given before submitting it to Lembaga Hasil Dalam Negeri Malaysia.

Check to ensure that the following have been done (Tick “\_ / ” in the relevant box)

- Tax computation has been done on the appropriate working sheets (according to the Form B Explanatory Notes and Guidebook) and the amounts accurately transferred to this return form.
- All working sheets, records and documents are properly kept for reference by LHDNM.
- All information have been clearly filled in the spaces provided.
- Name and income tax number are clearly indicated on every page of this return form and relevant working sheets.
- If there is any balance of tax payable, payment must be made according to the following:-

Payment can be made as follows:

- (a) Bank - Counters of **CIMB Bank Berhad (CIMB), Public Bank Berhad (PBB), Malayan Banking Berhad (Maybank)** and **Affin Bank Berhad (ABB)** by using the bank payment slip.
  - **CIMB, PBB, Maybank & Hong Leong Bank** internet banking and **Maybank** phone banking.
  - Auto Teller Machine (ATM) of **PBB, Maybank & CIMB, PBB** Cheque Deposit Machine and **CIMB** Cash Deposit Machine.
- (b) LHDNM - **e-Payment** through FPX (Financial Process Exchange) at LHDNM website, <http://www.hasil.gov.my>
  - Payment counters of LHDNM or by mail:
    - Cheques, money orders and bank drafts must be crossed and made payable to the **Director General of Inland Revenue**. Use the Remittance Slip (CP501) when making payment.
    - Write down the **name, address, telephone number, income tax number, year of assessment and payment code** on the reverse side of the financial instrument.
    - **Payment by CHEQUE / MONEY ORDER / POSTAL ORDER / BANK DRAFT must be separately remitted to LHDNM at the following address.**
    - **Payment by CASH must not be sent by post.**

(c) Pos Malaysia Berhad - counter and Pos Online  
 An increase in tax of 10% under subsection 103(3) ITA 1967 shall be imposed for failure to pay the tax or balance of tax payable on or before **30 June 2013**. Any balance remaining unpaid upon the expiration of 60 days from the date of such increase, shall be further increased by 5% under subsection 103(4) ITA 1967 of the balance unpaid.

	Postal Address	Payment Counter
<b>PENINSULAR MALAYSIA</b>	Lembaga Hasil Dalam Negeri Malaysia Cawangan Pungutan, Tingkat 15, Blok 8A Kompleks Bangunan Kerajaan, Jalan Duta Karung Berkunci 11061 50990 Kuala Lumpur	Tingkat Bawah, Blok 8A Kompleks Bangunan Kerajaan Jalan Duta Kuala Lumpur
<b>SABAH &amp; FT LABUAN</b>	Lembaga Hasil Dalam Negeri Malaysia Cawangan Kota Kinabalu Wisma Hasil Jalan Tunku Abdul Rahman 88600 Kota Kinabalu	Tingkat Bawah Wisma Hasil Jalan Tunku Abdul Rahman Kota Kinabalu
<b>SARAWAK</b>	Lembaga Hasil Dalam Negeri Malaysia Cawangan Kuching Aras 17, Wisma Hasil No. 1, Jalan Padungan 93100 Kuching	Aras 1, Wisma Hasil No. 1, Jalan Padungan Kuching



**REMITTANCE SLIP**

To: **DIRECTOR GENERAL OF INLAND REVENUE**

Enclosed herewith is the cheque/money order/postal order/bank draft for payment of income tax.

CP501 [Pin. 1/2012]

**INCOME TAX NO.**

**PAYMENT CODE**

**INSTALMENT NO.**

**YEAR OF ASSESSMENT**





Amount of Payment RM

Name and Postal Address

Reference No. (Identity Card / Police / Army / Passport No.)

Cheque No. and Others

Name of Bank

Telephone No.

Date : .....

FOR REFERENCE ONLY

## MALAYSIAN INCOME TAX Remittance Slip

1. Payment can be made as follows:

- 1.1 Bank - Counters of **CIMB Bank Berhad (CIMB)**, **Public Bank Berhad (PBB)**, **Malayan Banking Berhad (Maybank)** and **Affin Bank Berhad (ABB)** by using the bank payment slip.  
- **CIMB, PBB, Maybank & Hong Leong Bank** internet banking and **Maybank** phone banking.  
- Auto Teller Machine (ATM) of **PBB, Maybank & CIMB, PBB** Cheque Deposit Machine and **CIMB** Cash Deposit Machine.
- 1.2 LHDNM - **e-Payment** through FPX (Financial Process Exchange) at LHDNM website, <http://www.hasil.gov.my>  
- Payment counters of LHDNM or by mail:  
Cheques, money orders and bank drafts must be crossed and made payable to the **Director General of Inland Revenue**. Use the Remittance Slip (CP501) when making payment.
- 1.3 Pos Malaysia Berhad - counter and Pos Online

	Postal Address	Payment Counter
<b>PENINSULAR MALAYSIA</b>	Lembaga Hasil Dalam Negeri Malaysia Cawangan Pungutan, Tingkat 15, Blok 8A Kompleks Bangunan Kerajaan, Jalan Duta Karung Berkunci 11061 50990 Kuala Lumpur	Tingkat Bawah, Blok 8A Kompleks Bangunan Kerajaan Jalan Duta Kuala Lumpur
<b>SABAH &amp; FT LABUAN</b>	Lembaga Hasil Dalam Negeri Malaysia Cawangan Kota Kinabalu Wisma Hasil Jalan Tunku Abdul Rahman 88600 Kota Kinabalu	Tingkat Bawah Wisma Hasil Jalan Tunku Abdul Rahman Kota Kinabalu
<b>SARAWAK</b>	Lembaga Hasil Dalam Negeri Malaysia Cawangan Kuching Aras 17, Wisma Hasil No. 1, Jalan Padungan 93100 Kuching	Aras 1, Wisma Hasil No. 1, Jalan Padungan Kuching

2. Write down the **name, address, telephone number, income tax number, year of assessment** and **payment code** on the reverse side of the financial instrument.
3. Check the receipts/bank payment slips before leaving the payment counter.