



COMPLETE THE FOLLOWING ITEMS

Name :

Identification / passport no.* :
 (* Delete whichever is not relevant)

Income tax no. :

Correspondence address :

Postcode	<input type="text"/>	Town	<input type="text"/>
State	<input type="text"/>		

FORM B 2018

RESIDENT INDIVIDUAL WHO CARRIES ON BUSINESS

IMPORTANT REMINDER

- 1) Due date to furnish this form and pay the balance of tax payable: **30 June 2019**
- 2) **Failure to furnish a return on or before the due date for submission:**
 - Penalty under subsection 112(3) of the Income Tax Act 1967 (ITA 1967) shall be imposed.
- 3) **Failure to pay the tax or balance of tax payable:**
 - a) on or before the due date - An increase in tax of 10% under subsection 103(3) of ITA 1967 shall be imposed.
 - b) within 60 days from the due date - A further increase in tax of 5% under subsection 103(4) of ITA 1967 shall be imposed.
- 4) Please:
 - a) refer to the Explanatory Notes before filling up this form.
 - b) use Form BE if NOT carrying on any business.
 - c) complete all relevant items in BLOCK LETTERS and use **black** ink pen.
- 5) METHOD OF PAYMENT
 - a) Payment can be made via:
 - i) **ByrHASiL** at the Lembaga Hasil Dalam Negeri Malaysia (LHDNM) Official Portal, <https://byrhasil.hasil.gov.my/>.
 - Payment via FPX (*Financial Process Exchange*) at <https://byrhasil.hasil.gov.my/fpx.php>.
 - Payment via Visa, Mastercard & American Express credit cards at <https://byrhasil.hasil.gov.my/creditcard/>.
 - ii) Appointed **banks** - Information is available at <http://www.hasil.gov.my>.
 - iii) **LHDNM payment counters** at the Kuala Lumpur Payment Centre, Kota Kinabalu Branch and Kuching Branch or by **post**.
 - Use the Remittance Slip (CP501) which is available at <http://www.hasil.gov.my>.
 - If send by post, payment must be sent separately from the form. Payment by CASH must not be sent by post. Cheques, money orders and bank drafts must be crossed and made payable to the **Director General of Inland Revenue**.
 - iv) **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 receipt(s) / bank payment slip(s) before leaving the payment counter.
- 6) 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>.
- 7) The use of e-Filing (e-B) is encouraged. Please access via <https://ez.hasil.gov.my>.
- 8) For further information, please contact Hasil Care Line:-
 Toll 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



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
2018
CP4A - Pin. 2018

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	Gender	<input type="checkbox"/>	1 = Male 2 = Female
A3	Date of birth	<input type="text"/>	(dd/mm/yyyy)	A4	Status as at 31-12-2018	<input type="checkbox"/>	1 = Single 2 = Married 3 = Divorcee / widow / widower 4 = Deceased
A5	Date of marriage / divorce / demise	<input type="text"/>	(dd/mm/yyyy)	A6	Record-keeping	<input type="checkbox"/>	1 = Yes 2 = No
A7	Type of assessment	<input type="checkbox"/>	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 or has tax exempt income 5 = Self (Single / divorcee / widow / widower / deceased)				
A8	Entitled to claim incentive under section 127 (Indicate 'X')	<input type="checkbox"/>	Paragraph 127(3)(b)	<input type="checkbox"/>	Subsection 127(3A)	<input type="checkbox"/>	Not relevant

PART B: COMPUTATION OF INCOME 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 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 B9)	B10		.00								
B11	TOTAL (B9 - B10)	B11		.00								
B12	LESS: Other expenses [Qualifying prospecting expenditure] (Restricted to B11)	B12		.00								
B13	LESS: Approved donations / gifts / contributions (Amount from E8)	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 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								
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	<input type="text"/>	.00	B21a	<input type="text"/>	.						
B21b	Tax on the balance	<input type="text"/>	.00	At rate	<input type="text"/>	%						
B22	TOTAL INCOME TAX (B21a + B21b)	B22		.								
B23	LESS: Total rebate	Self	<input type="text"/>	.00	Husband / wife	<input type="text"/>	.00	Zakat and fitrah	<input type="text"/>	.	B23	.
B24	TOTAL TAX CHARGED [B22 - B23] (Enter '0' if value is negative)	B24		.								
B25	LESS: Section 110 (others)	<input type="text"/>	.	Section 132 and 133	<input type="text"/>	.	B25	.				
B26	TAX PAYABLE (B24 - B25)	B26		.								
B27	OR: TAX REPAYABLE (B25 - B24)	B27		.								
B28	Instalments / Monthly Tax Deductions paid (MTD) for 2018 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	<input type="text"/>	Identification / passport no.* (* Delete whichever is not relevant)	<input type="text"/>
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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 ITA 1967. Please furnish Form CP57 (Notification of Taxpayer's Demise) which is available at the LHDNM Official Portal, <http://www.hasil.gov.my>

Signature

Date (dd/mm/yyyy)

PART C:		PARTICULARS OF HUSBAND / WIFE			
C1	Name of husband / wife (As per identification document)				
C2	Identification no.				
C3	Date of birth	(dd/mm/yyyy)		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	Town
* 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.				State	
D6	Employer's no.	E			
D7a	Carries on e-Commerce (If 'Yes', also complete item D7b)	1 = Yes 2 = No			
D7b	Website / blog address				
D8a	Entitled to claim input tax from the Royal Malaysian Customs Department	1 = Yes 2 = No		D8b	Goods and Services Tax registration no.
D9a	Disposal of asset under the Real Property Gains Tax Act 1976 (If 'Yes', also complete item D9b)	1 = Yes 2 = No		D9b	Disposal declared to LHDNM
				1 = Yes 2 = No	
PART E:		DONATIONS / GIFTS / CONTRIBUTIONS			
E1	Gift of money to the Government / State Government / local authority			.00	
E2a	Gift of money to approved institutions / organisations / funds			.00	
E2b	Gift of money for any sports activity approved by the Minister of Finance			.00	
E2c	Gift of money or cost of contribution in kind for any project of national interest approved by the Minister of Finance			.00	
E3	Gift of artefacts, manuscripts or paintings			.00	
E4	Gift of money for the provision of library facilities or to libraries			Restricted to 20,000	
E5	Gift of money or contribution in kind for the provision of facilities in public places for the benefit of disabled persons			.00	
E6	Gift of money or medical equipment to any healthcare facility approved by the Ministry of Health			Restricted to 20,000	
E7	Gift of paintings to the National Art Gallery or any state art gallery			.00	
E8	Total approved donations / gifts / contributions [E1 to E7] (Transfer this amount to B13)			.00	
PART F:		RELIEF			
F1	Individual and dependent relatives			9,000 .00	
F2a	Medical treatment, special needs and carer expenses for parents (Medical condition certified by medical practitioner)			.00 Restricted to 5,000	
OR					
F2b	Parent:			F2	
	Identification / passport no.	Eligible amount	÷	No. of individuals who claim	=
					=
i. Mother		1,500	÷		=
ii. Father		1,500	÷		=
				.00 Restricted to 1,500 for only one mother	
				.00 Restricted to 1,500 for only one father	
				Restricted to 3,000	
F3	Basic supporting equipment for disabled self, spouse, child or parent			Restricted to 6,000	
F4	Disabled individual			6,000	
F5	Education fees (Self): (i) Other than a degree at masters or doctorate level – Course of study in law, accounting, islamic financing, tehcnical, vocational, industrial, scientific or technology (ii) Degree at masters or doctorate level – Any course of study			Restricted to 7,000	
F6	Medical expenses on serious diseases for self, spouse or child			Restricted to 6,000	
F7	Complete medical examination for self, spouse or child (Restricted to 500)			.00	
F8	Lifestyle – Expenses for the use / benefit of self, spouse or child in respect of: (i) purchase of books / journals / magazines / printed newspapers / other similar publications (Not banned reading materials) (ii) purchase of personal computer, smartphone or tablet (Not for business use) (iii) purchase of sports equipment for sports activity defined under the Sports Development Act 1997 and payment of gym membership (iv) payment of monthly bill for internet subscription (Under own name)			Restricted to 2,500	
F9	Purchase of breastfeeding equipment for own use for a child aged 2 years and below (Deduction allowed once in every 2 years of assessment)			Restricted to 1,000	
F10	Child care fees to a registered child care centre / kindergarten for a child aged 6 years and below			Restricted to 1,000	
F11	Net deposit in Skim Simpanan Pendidikan Nasional (Total deposit in 2018 minus total withdrawal in 2018)			Restricted to 6,000	
F12	Husband / wife / payment of alimony to former wife			Restricted to 4,000	
F13	Disabled husband / wife			3,500	
F14	Child	No.	100% Eligibility	No.	50% Eligibility
F14a	Child – Under the age of 18 years	X 2,000 =		X 1,000 =	F14a
F14b	Child – 18 years and above and studying	X 2,000 =		X 1,000 =	
		X 8,000 =		X 4,000 =	F14b
F14c	Child – Disabled child	X 6,000 =		X 3,000 =	
		X 14,000 =		X 7,000 =	F14c
F15	Life insurance and EPF			Restricted to 6,000	
F16	Private retirement scheme and deferred annuity			Restricted to 3,000	
F17	Education and medical insurance			Restricted to 3,000	
F18	Contribution to the Social Security Organization (SOCSO)			Restricted to 250	
F19	Total relief [F1 to F18] (Transfer this amount to B19)			.00	

PART G: NON-EMPLOYMENT INCOME OF PRECEDING YEARS NOT DECLARED					
	Type of Income		Year of Assessment		Amount (RM)
G1					.00
G2					.00

PART H: PARTICULARS OF BUSINESS INCOME					
H1	Losses carried forward		H2	Pioneer loss carried forward	
H3	Business capital allowances carried forward		H4	Partnership capital allowances carried forward	

PART J: FINANCIAL PARTICULARS OF INDIVIDUAL (MAIN BUSINESS ONLY)					
J1	Name of business				
J2	Business code				
J2A	Type of business activity				

TRADING, PROFIT AND LOSS ACCOUNT				BALANCE SHEET			
				FIXED ASSETS:			
J3	Sales or turnover		.00	J28	Land and buildings		.00
LESS:				J29	Plant and machinery		.00
J4	Opening stock		.00	J30	Motor vehicles		.00
J5	Purchases and cost of production		.00	J31	Other fixed assets		.00
J6	Closing stock		.00	J32	TOTAL FIXED ASSETS (J28 to J31)		.00
J7	Cost of sales (J4 + J5 – J6)		.00	J33	Investments		.00
J8	GROSS PROFIT / LOSS (J3 – J7)		.00	CURRENT ASSETS:			
▲ (Enter 'X' if negative)				J34	Stock		.00
OTHER INCOME:				J35	Trade debtors		.00
J9	Other business(es)		.00	J36	Sundry debtors		.00
J10	Dividends		.00	J37	Cash in hand		.00
J11	Interest and discounts		.00	J38	Cash at bank		.00
J12	Rents, royalties and premiums		.00	▲ (Enter 'X' if negative)			
J13	Other income		.00	J39	Other current assets		.00
J14	TOTAL (J9 to J13)		.00	J40	TOTAL CURRENT ASSETS (J34 to J39)		.00
EXPENSES:				J41	TOTAL ASSETS (J32 + J33 + J40)		.00
J15	Loan interest		.00	LIABILITIES:			
J16	Salaries and wages		.00	J42	Loans and overdrafts		.00
J17	Rental / lease		.00	J43	Trade creditors		.00
J18	Contract and subcontracts		.00	J44	Sundry creditors		.00
J19	Commissions		.00	J45	TOTAL LIABILITIES (J42 to J44)		.00
J20	Bad debts		.00	OWNER'S EQUITY:			
J21	Travelling and transport		.00	J46	Capital account		.00
J22	Repairs and maintenance		.00	J47	Current account balance brought forward		.00
J23	Promotion and advertisement		.00	▲ (Enter 'X' if negative)			
J23A	Input tax not claimable from the Royal Malaysian Customs Department		.00	J48	Current year profit / loss		.00
J24	Other expenses		.00	▲ (Enter 'X' if negative)			
J25	TOTAL EXPENDITURE (J15 to J24)		.00	J49	Drawings / advance (Net)		.00
J26	NET PROFIT / LOSS		.00	▲ (Enter 'X' if negative)			
▲ (Enter 'X' if negative)				J50	Current account balance carried forward		.00
J27	Non-allowable expenses		.00	▲ (Enter 'X' if negative)			

PART K: PARTICULARS OF TAX AGENT WHO COMPLETES THIS RETURN FORM							
K1	Name of firm			K2	Telephone no.		
				K4	Signature		
K3	Tax agent's approval no.						