



**LEMBAGA HASIL DALAM NEGERI MALAYSIA
RETURN FORM OF AN INDIVIDUAL
(RESIDENT WHO CARRIES ON BUSINESS)
UNDER SECTION 77 OF THE INCOME TAX ACT 1967**

Form
B

YEAR OF ASSESSMENT
2019
CP4A - Amend. 2019

This form is prescribed under section 152 of the Income Tax Act 1967

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 <input type="checkbox"/> 2 = Female
A3	Date of birth	(dd/mm/yyyy)	A4	Status as at 31-12-2019	<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	(dd/mm/yyyy)	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"/> 3 = Separate <input type="checkbox"/> 2 = Joint in the name of wife <input type="checkbox"/> 4 = Self whose spouse has no income, no source of income or has tax exempt income <input type="checkbox"/> 5 = Self (Single / divorcee / widow / widower / deceased)			
A8a	Entitled to claim incentive under section 127 (Indicate 'X')	<input type="checkbox"/>	1 = Paragraph 127(3)(b)	<input type="checkbox"/>	2 = Subsection 127(3A) <input type="checkbox"/>
A8b	If A8a = 1 and / or 2, please specify:	No.	P.U. (A) No. / Approval No. of Incentive	Amount of Exempt Income (RM)	
		i.			
		ii.			

PART B: COMPUTATION OF INCOME TAX

				RM	Sen	
B1	Statutory income from businesses	B1a	Number of businesses	B1	.00	
B2	Statutory income from partnerships	B2a	Number of 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	B6a	Number of 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		.00	B21a	.	
B21b	Tax on the balance		.00	B21b	.	
B22	TOTAL INCOME TAX (B21a + B21b)			B22	.	
B23	LESS: Total rebate	- Self <input type="checkbox"/> .00	- Husband / wife <input type="checkbox"/> .00			
	- Departure levy for umrah travel / religious travel for other religions (Restricted to 2 trips in a lifetime)	<input type="checkbox"/> .00	Number of trips <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 (MTD) for 2019 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="checkbox"/>	Identification / passport no.* (* Delete whichever is not relevant)	<input type="checkbox"/>
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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. *		
* 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.			
D5		Postcode	Town
D5		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		
D8	Has financial account(s) at financial institution(s) outside Malaysia	1 = Yes 2 = 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	E2 } Restricted to 7% of B9
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	.00
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 cost of medical equipment to any healthcare facility approved by the Ministry of Health	Restricted to 20,000	.00
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 } Restricted to 3,000															
	<table border="1"> <thead> <tr> <th></th> <th>Identification / passport no.</th> <th>Eligible amount ÷</th> <th>No. of individuals who claim =</th> <th>Claimable amount</th> </tr> </thead> <tbody> <tr> <td>i. Mother</td> <td></td> <td>1,500 ÷</td> <td>=</td> <td>.00</td> </tr> <tr> <td>ii. Father</td> <td></td> <td>1,500 ÷</td> <td>=</td> <td>.00</td> </tr> </tbody> </table>			Identification / passport no.	Eligible amount ÷	No. of individuals who claim =	Claimable amount	i. Mother		1,500 ÷	=	.00	ii. Father		1,500 ÷	=	.00	Restricted to 1,500 for only one mother
	Identification / passport no.	Eligible amount ÷		No. of individuals who claim =	Claimable amount													
i. Mother		1,500 ÷	=	.00														
ii. Father		1,500 ÷	=	.00														
			Restricted to 1,500 for only one father															
F3	Basic supporting equipment for disabled self, spouse, child or parent	Restricted to 6,000	.00															
F4	Disabled individual	Restricted to 6,000	.00															
F5	Education fees (Self): (i) Other than a degree at masters or doctorate level – Course of study in law, accounting, islamic financing, technical, vocational, industrial, scientific or technology (ii) Degree at masters or doctorate level – Any course of study	Restricted to 7,000	.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	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	.00															
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	.00															
F10	Child care fees to a registered child care centre / kindergarten for a child aged 6 years and below	Restricted to 1,000	.00															
F11	Net deposit in Skim Simpanan Pendidikan Nasional (Total deposit in 2019 minus total withdrawal in 2019)	Restricted to 8,000	.00															
F12	Husband / wife / payment of alimony to former wife	Restricted to 4,000	.00															
F13	Disabled husband / wife	Restricted to 3,500	.00															
F14	Child	No. 100% Eligibility	No. 50% Eligibility															
F14a	Child – Under the age of 18 years	X 2,000 =	X 1,000 =															
F14b	Child – 18 years and above and studying	X 2,000 = X 8,000 =	X 1,000 = X 4,000 =															
F14c	Child – Disabled child	X 6,000 = X 14,000 =	X 3,000 = X 7,000 =															

F15 Life insurance and EPF			
(a) Pensionable public servant category - Life insurance premium	<input type="text"/>	.00	Restricted to 7,000
OR			
(b) Other than pensionable public servant category			
(i) Life insurance premium (Restricted to 3,000)	<input type="text"/>	.00	} Restricted to 7,000
(ii) Contribution to EPF / approved scheme (Restricted to 4,000)	<input type="text"/>	.00	
			F15 <input type="text"/>
F16 Private retirement scheme and deferred annuity		Restricted to 3,000	<input type="text"/>
F17 Education and medical insurance		Restricted to 3,000	<input type="text"/>
F18 Contribution to the Social Security Organization (SOCSO)		Restricted to 250	<input type="text"/>
F19 Total relief [F1 to F18] (Transfer this amount to B19)			<input type="text"/>

PART G: NON-EMPLOYMENT INCOME OF PRECEDING YEARS NOT DECLARED			
	Type of Income	Year of Assessment	Amount (RM)
G1			<input type="text"/>
G2			<input type="text"/>

PART H: PARTICULARS OF BUSINESS INCOME

Enter the amount without sen.

H1 Losses

LOSSES OF CURRENT YEAR OF ASSESSMENT (including pioneer losses after tax relief period)		
(a) Current Year Of Assessment Business And Partnership Losses	(b) Amount Absorbed In The Current Year Of Assessment	(c) Balance Carried Forward (c = a - b)
<input type="text"/>	<input type="text"/>	<input type="text"/>

LOSSES OF PRIOR YEARS OF ASSESSMENT (including pioneer losses after tax relief period)							
Year Of Assessment In Which Loss Is Incurred	(d) Amount Of Loss Incurred	Losses Absorbed / Disregarded Until The Year Of Assessment Preceding The Current Year Of Assessment			Losses Absorbed / Disregarded In The Current Year Of Assessment		(k) Balance Carried Forward (k = g - h - j)
		(e) Amount Disregarded [Subsection 44(5F)]	(f) Amount Absorbed	(g) Balance After Disregarded / Absorbed (g = d - e - f)	(h) Amount Disregarded [Subsection 44(5F)]	(j) Amount Absorbed	
2018 and before	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

H2 Business capital allowances carried forward	<input type="text"/>	H3 Partnership capital allowances carried forward	<input type="text"/>
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PART J: FINANCIAL PARTICULARS OF INDIVIDUAL (MAIN BUSINESS ONLY)

J1 Name of business	<input type="text"/>			
J2 Business code	<input type="text"/>			
J2a Type of business activity	<input type="text"/>			
TRADING, PROFIT AND LOSS ACCOUNT		EXPENSES:		
J3 Sales or turnover	<input type="text"/>	.00	J15 Loan interest	
LESS:			J16 Salaries and wages	
J4 Opening stock	<input type="text"/>	.00	J17 Rental / lease	
J5 Purchases and cost of production	<input type="text"/>	.00	J18 Contract and subcontracts	
J6 Closing stock	<input type="text"/>	.00	J19 Commissions	
J7 Cost of sales (J4 + J5 - J6)	<input type="text"/>	.00	J20 Bad debts	
J8 GROSS PROFIT / LOSS (J3 - J7)	<input type="text"/>	.00	J21 Travelling and transport	
▲ (Enter 'X' if negative)			J22 Repairs and maintenance	
OTHER INCOME :			J23 Promotion and advertisement	
J9 Other business(es)	<input type="text"/>	.00	J24 Other expenses	
J10 Dividends	<input type="text"/>	.00	J25 TOTAL EXPENDITURE (J15 to J24)	
J11 Interest and discounts	<input type="text"/>	.00	J26 NET PROFIT / LOSS	
J12 Rents, royalties and premiums	<input type="text"/>	.00	▲ (Enter 'X' if negative)	
J13 Other income	<input type="text"/>	.00	J27 Non-allowable expenses	
J14 TOTAL (J9 to J13)	<input type="text"/>	.00	<input type="text"/>	

BALANCE SHEET

FIXED ASSETS:			LIABILITIES:		
J28	Land and buildings	.00	J42	Loans and overdrafts	.00
J29	Plant and machinery		J43	Trade creditors	
J30	Motor vehicles	.00	J44	Sundry creditors	.00
J31	Other fixed assets	.00	J45	TOTAL LIABILITIES (J42 to J44)	.00
J32	TOTAL FIXED ASSETS (J28 to J31)	.00	OWNER'S EQUITY:		
J33	Investments	.00	J46	Capital account	.00
CURRENT ASSETS:			J47	Current account balance brought forward	.00
J34	Stock	.00	▲ (Enter 'X' if negative)		
J35	Trade debtors	.00	J48	Current year profit / loss	.00
J36	Sundry debtors	.00	▲ (Enter 'X' if negative)		
J37	Cash in hand	.00	J49	Drawings / advance (Net)	.00
J38	Cash at bank	.00	▲ (Enter 'X' if negative)		
▲ (Enter 'X' if negative)			J50	Current account balance carried forward	.00
J39	Other current assets	.00	▲ (Enter 'X' if negative)		
J40	TOTAL CURRENT ASSETS (J34 to J39)	.00			
J41	TOTAL ASSETS (J32 + J33 + J40)	.00			

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.				

FOR REFERENCE