



COMPLETE THE FOLLOWING ITEMS

Name	:			
Identification / passport no. *	:			
(* Delete whichever is not relevant)				
Income tax no.	:			
Correspondence address	:			
Poscode		Town		
State				

# FORM B 2020

## RESIDENT INDIVIDUAL WHO CARRIES ON BUSINESS

### IMPORTANT REMINDER

- 1) Due date to furnish this form and pay tax or balance of tax payable: **30 Jun 2021**
- 2) Submission through e-Filing (e-B) can be made via <https://mytax.hasil.gov.my>.
- 3) **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.
- 4) **Failure to pay the tax or balance of tax payable on or before the due date for submission:**
  - An increase in tax of 10% under subsection 103(3) of the ITA 1967 shall be imposed.
- 5) Guidelines for completing this form:
  - 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.
- 6) Method of payment for tax or balance of tax payable:
  - a) **ByrHASiL** at the ByrHASiL Lembaga Hasil Dalam Negeri Malaysia (LHDNM) 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/>.
  - b) Appointed **banks** – Information is available at <http://www.hasil.gov.my>.
  - c) **Pos Pos Malaysia Berhad** – Counter only.  
If payment is made over the bank counter or Pos Malaysia counter, 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.
- 7) Pursuant to section 89 of the ITA 1967, a change of address must be notified to LHDNM within 3 months of the change. Notification can be made:
  - a) Online by using e-Kemaskini Personal Profile through MyTax. Please access via <https://mytax.hasil.gov.my>; or
  - b) Using Form CP600B (Change of Address Notification Form) which can be obtained at the LHDNM Official Portal, <http://www.hasil.gov.my>.
- 8) For further information, please contact Hasil Care Line:-  
03-89111000 (Local) / 603-89111100 (Overseas)

### 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  
**2020**  
CP4A - Pin. 2020

**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 31-12-2020	<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)		

**PART B: COMPUTATION OF INCOME TAX**

		RM	Sen
B1	Statutory income from businesses	B1a Number of businesses	.00
B2	Statutory income from partnerships	B2a Number of partnerships	.00
B3	Aggregate statutory income from businesses ( B1 + B2 )		.00
B4	LESS: Business losses brought forward (Restricted to B3)		.00
B5	TOTAL ( B3 – B4 )		.00
B6	Statutory income from employment	B6a Number of employment	.00
B7	Statutory income from rents		.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)		.00
B9	AGGREGATE INCOME ( B5 + B6 + B7 + B8 )		.00
B10	LESS: Approved investment under angel investor tax incentive (Restricted to B9)		.00
B11	TOTAL ( B9 – B10 ) (Enter '0' if value is negative)		.00
B12	LESS: Current year business losses (Restricted to B11)		.00
B13	TOTAL ( B11 – B12 ) (Enter '0' if value is negative)		.00
B14	LESS: Other expenses [Qualifying prospecting expenditure – Schedule 4] (Restricted to B13)		.00
B15	LESS: Approved donations / gifts / contributions (Amount from E8)		.00
B16	TOTAL [ B13 – B14 – B15 ] (Enter '0' if value is negative)		.00
B17	TAXABLE PIONEER INCOME		.00
B18	TOTAL INCOME [SELF] ( B16 + B17 )		.00
B19	TOTAL INCOME TRANSFERRED FROM HUSBAND / WIFE * FOR JOINT ASSESSMENT		.00
	* Type of income transferred from HUSBAND / WIFE	<input type="checkbox"/> 1 = With business income <input type="checkbox"/> 2 = Without business income	
B20	AGGREGATE OF TOTAL INCOME ( B18 + B19 )		.00
B21	Total relief (Amount from F20)		.00
B22	CHARGEABLE INCOME [ ( B18 – B21 ) or ( B20 – B21 ) ] (Enter '0' if value is negative)		.00
B23	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> )		
B23a	Tax on the first	.00	.
B23b	Tax on the balance	.00 At rate <input type="checkbox"/> %	.
B24	TOTAL INCOME TAX ( B23a + B23b )		.
B25	LESS: Total rebate	<input type="checkbox"/> Self .00 <input type="checkbox"/> Husband / wife .00 - Departure levy for umrah travel / religious travel for other religions (Restricted to 2 trips in a lifetime) <input type="checkbox"/> No. of trips <input type="checkbox"/> - Zakat and fitrah <input type="checkbox"/> .	.
B26	TOTAL TAX CHARGED [ B24 – B25 ] (Enter '0' if value is negative)		.
B27	LESS: - Section 110 (others) <input type="checkbox"/> . - Section 132 and 133 <input type="checkbox"/> .		.
B28	TAX PAYABLE ( B26 – B27 )		.
B29	OR: TAX REPAYABLE ( B27 – B26 )		.
B30	Payment made for 2020 income – SELF and HUSBAND / WIFE for joint assessment		.
	- Monthly Tax Deductions (MTD) <input type="checkbox"/> . - Self installments / CP500 <input type="checkbox"/> .		.
B31	Balance of tax payable ( B28 – B30 ) / Tax paid in excess ( B30 – B28 )		.

▲ (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	Employer's no. E										
D5	Has financial account(s) at financial institution(s) outside Malaysia				1 = Yes 2 = No		Postcode	Town			
D6a	Carries on e-Commerce (If 'Yes', also complete item D6b)				1 = Yes 2 = No		State				
D6b	Website / blog address										
D7 Details of bank (NOTE: Enter the name of the bank and bank account no. for the purpose of electronic income tax refund)											
D7a	Name of bank				D7b		Bank account no.				
D8a	Disposal of asset under the Real Property Gains Tax Act 1976 (If 'Yes', also complete item D8b)				1 = Yes 2 = No		D8b	Disposal declared to LHDNM			
D8b 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 / organizations / 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	
E2d	Gift of money in the form of wakaf to religious authority / religious body / public university or gift of money in the form of endowment to public university									.00	
E3	Gift of artefacts / manuscripts / paintings to the Government or State Government									.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 / cost / value of gift 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 B15)									.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:	Identification / passport no.	Eligible amount	÷	No. of individuals who claim	=	Claimable amount			F2	.00
		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			
F3	Basic supporting equipment for disabled self, spouse, child or parent									Restricted to 6,000 .00	
F4	Disabled individual									6,000 .00	
F5	Education fees (Self):									} Restricted to 7,000 .00	
		(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									
F6a	Medical expenses on serious diseases for self, spouse or child									.00	
F6b	Medical expenses on fertility treatment for self or spouse									.00	
F7	Complete medical examination for self, spouse or child (Restricted to 500)									.00	
F8a	Lifestyle – Expenses for the use / benefit of self, spouse or child in respect of:									} Restricted to 2,500 .00	
		(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)									
F8b	Lifestyle – Purchase of personal computer, smartphone or tablet for own use / benefit or for spouse or child and not for business use (Additional relief for purchases made within the period of 1 June 2020 until 31 December 2020)									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 3,000 .00	
F11	Net deposit in Skim Simpanan Pendidikan Nasional (Total deposit in 2020 minus total withdrawal in 2020)									Restricted to 8,000 .00	
F12	Husband / wife / payment of alimony to former wife									Restricted to 4,000 .00	
F13	Disabled husband / wife									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 =		F14a	.00	
F14b	Child – 18 years and above and studying		X	2,000 =		X	1,000 =		F14b	.00	
			X	8,000 =		X	4,000 =				
F14c	Child – Disabled child		X	6,000 =		X	3,000 =		F14c	.00	
			X	14,000 =		X	7,000 =				

F15 Life insurance and EPF				
(a) Pensionable public servant category				} F15
- Life insurance premium		.00	Restricted to 7,000	
<b>OR</b>				} F15
(b) Other than pensionable public servant category				
(i) Life insurance premium	(Restricted to 3,000)	.00	} Restricted to 7,000	
(ii) Contribution to EPF / approved scheme	(Restricted to 4,000)	.00		
F16 Private retirement scheme and deferred annuity			Restricted to 3,000	.00
F17 Education and medical insurance			Restricted to 3,000	.00
F18 Contribution to the Social Security Organization (SOCSO)			Restricted to 250	.00
F19 Payment for accommodation at premises registered with the Commissioner of Tourism and entrance fee to a tourist attraction (Payment is made on or after 1 March 2020)			Restricted to 1,000	.00
F20 Total relief [ F1 to F19 ] (Transfer this amount to B21)				.00

**PART G: INCENTIVE CLAIM**

Refer to Explanatory Notes for the list of incentive claim code. Please use additional sheet separately in case of insufficient space.

**G1 Claim Special Deduction(s) / Further Deduction(s) / Double Deduction(s) / Incentive(s) under paragraph 127(3)(b) of Income Tax Act 1967**

Claim Code	Balance Brought Forward	Amount Claimed	Amount Absorbed	Balance Carried Forward
i.				
ii.				

**G2 Claim for incentive(s) under subsection 127(3A) of Income Tax Act 1967**

Incentive Approval No.	Balance Brought Forward	Amount Claimed	Amount Absorbed	Balance Carried Forward
i.				
ii.				

**PART H: NON-EMPLOYMENT INCOME OF PRECEDING YEARS NOT DECLARED**

Type of Income	Year of Assessment	Amount (RM)
H1		.00
H2		.00

**PART J: PARTICULARS OF BUSINESS INCOME**

Enter the amount without sen.

**J1 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 )

**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							
2019							

J2 Business capital allowances carried forward		J3 Partnership capital allowances carried forward	
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<b>PART K: FINANCIAL PARTICULARS OF INDIVIDUAL (MAIN BUSINESS ONLY)</b>							
K1	Name of business						
K2	Business code						
K2a	Type of business activity						
<b>TRADING, PROFIT AND LOSS ACCOUNT</b>			<b>BALANCE SHEET</b>				
K3	Sales or turnover		<b>.00</b>	<b>FIXED ASSETS:</b>			
<b>LESS:</b>				K28	Land and buildings		<b>.00</b>
K4	Opening stock		<b>.00</b>	K29	Plant and machinery		<b>.00</b>
K5	Purchases and cost of production		<b>.00</b>	K30	Motor vehicles		<b>.00</b>
K6	Closing stock		<b>.00</b>	K31	Other fixed assets		<b>.00</b>
K7	Cost of sales ( K4 + K5 – K6 )		<b>.00</b>	K32	<b>TOTAL FIXED ASSETS ( K28 to K31 )</b>		<b>.00</b>
K8	<b>GROSS PROFIT / LOSS ( K3 – K7 )</b>		<b>.00</b>	K33	Investments		<b>.00</b>
				<b>CURRENT ASSETS:</b>			
▲ (Enter 'X' if negative)				K34	Stock		<b>.00</b>
<b>OTHER INCOME :</b>				K35	Trade debtors		<b>.00</b>
K9	Other business(es)		<b>.00</b>	K36	Sundry debtors		<b>.00</b>
K10	Dividends		<b>.00</b>	K37	Cash in hand		<b>.00</b>
K11	Interest and discounts		<b>.00</b>	K38	Cash at bank		<b>.00</b>
K12	Rents, royalties and premiums		<b>.00</b>	▲ (Enter 'X' if negative)			
K13	Other income		<b>.00</b>	K39	Other current assets		<b>.00</b>
K14	<b>TOTAL ( K9 to K13 )</b>		<b>.00</b>	K40	<b>TOTAL CURRENT ASSETS ( K34 to K39 )</b>		<b>.00</b>
<b>EXPENSES:</b>				K41	<b>TOTAL ASSETS ( K32 + K33 + K40 )</b>		<b>.00</b>
K15	Loan interest		<b>.00</b>	<b>LIABILITIES:</b>			
K16	Salaries and wages		<b>.00</b>	K42	Loans and overdrafts		<b>.00</b>
K17	Rental / lease		<b>.00</b>	K43	Trade creditors		<b>.00</b>
K18	Contract and subcontracts		<b>.00</b>	K44	Sundry creditors		<b>.00</b>
K19	Commissions		<b>.00</b>	K45	<b>TOTAL LIABILITIES ( K42 to K44 )</b>		<b>.00</b>
K20	Bad debts		<b>.00</b>	<b>OWNER'S EQUITY:</b>			
K21	Travelling and transport		<b>.00</b>	K46	Capital account		<b>.00</b>
K22	Repairs and maintenance		<b>.00</b>	K47	Current account balance brought forward		<b>.00</b>
K23	Promotion and advertisement		<b>.00</b>	▲ (Enter 'X' if negative)			
K24	Other expenses		<b>.00</b>	K48	Current year profit / loss		<b>.00</b>
K25	<b>TOTAL EXPENDITURE ( K15 to K24 )</b>		<b>.00</b>	▲ (Enter 'X' if negative)			
K26	<b>NET PROFIT / LOSS</b>		<b>.00</b>	K49	Drawings / advance (Net		<b>.00</b>
				▲ (Enter 'X' if negative)			
K27	Non-allowable expenses		<b>.00</b>	K50	Current account balance carried forward		<b>.00</b>
				▲ (Enter 'X' if negative)			

<b>PART L: PARTICULARS OF TAX AGENT WHO COMPLETES THIS RETURN FORM</b>					
L1	Name of firm		L3	Tax agent's approval no.	
L2	Telephone no.		L4	Signature	