



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)		
2	Income tax no.	3	Identification no.
4	Current passport no.	5	Passport no. registered with LHDNM

PART A: PARTICULARS OF INDIVIDUAL			
A1	Citizen	Use country code (Enter 'MY' if Malaysian citizen)	A2 Gender
A3	Date of birth	(dd/mm/yyyy)	1 = Male 2 = Female
A4	Date of marriage / divorce / demise	(dd/mm/yyyy)	A4 Status as at 31-12-2020
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 or has tax exempt income 5 = Self (Single / divorcee / widow / widower / deceased)
A6	Record-keeping		1 = Yes 2 = No

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: Approved investment under angel investor tax incentive (Restricted to B9)			B10	.00
B11	TOTAL (B9 - B10) (Enter '0' if value is negative)			B11	.00
B12	LESS: Current year business losses (Restricted to B11)			B12	.00
B13	TOTAL (B11 - B12) (Enter '0' if value is negative)			B13	.00
B14	LESS: Other expenses [Qualifying prospecting expenditure - Schedule 4] (Restricted to B13)			B14	.00
B15	LESS: Approved donations / gifts / contributions (Amount from E8)			B15	.00
B16	TOTAL [B13 - B14 - B15] (Enter '0' if value is negative)			B16	.00
B17	TAXABLE PIONEER INCOME			B17	.00
B18	TOTAL INCOME [SELF] (B16 + B17)			B18	.00
B19	TOTAL INCOME TRANSFERRED FROM HUSBAND / WIFE * FOR JOINT ASSESSMENT			B19	.00
	* Type of income transferred from HUSBAND / WIFE		1 = With business income 2 = Without business income		
B20	AGGREGATE OF TOTAL INCOME (B18 + B19)			B20	.00
B21	Total relief (Amount from F20)			B21	.00
B22	CHARGEABLE INCOME [(B18 - B21) or (B20 - B21)] (Enter '0' if value is negative)			B22	.00
B23	INCOME TAX COMPUTATION (Refer to the tax rate schedule provided at the LHDNM Official Portal, http://www.hasil.gov.my)				
B23a	Tax on the first	.00		B23a	.
B23b	Tax on the balance	.00	At rate %	B23b	.
B24	TOTAL INCOME TAX (B23a + B23b)			B24	.
B25	LESS: Total rebate	.00	- Husband / wife .00		
	- Departure levy for umrah travel / religious travel for other religions (Restricted to 2 trips in a lifetime)	.00	No. of trips	- Zakat and fitrah	.
B26	TOTAL TAX CHARGED [B24 - B25] (Enter '0' if value is negative)			B26	.
B27	LESS: - Section 110 (others)	.	- Section 132 and 133	.	
B28	TAX PAYABLE (B26 - B27)			B28	.
B29	OR: TAX REPAYABLE (B27 - B26)			B29	.
B30	Payment made for 2020 income - SELF and HUSBAND / WIFE for joint assessment				
	- Monthly Tax Deductions (MTD)	.	- Self installments / CP500	.	
B31	Balance of tax payable (B28 - B30) / Tax paid in excess (B30 - B28)			B31	.

DECLARATION	
I	Identification / passport no * (* Delete whichever is not relevant)

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>.

Date (dd/mm/yyyy)

Signature

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
			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	} Restricted to 10% of B9 E2
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			
	i. Mother		1,500 + = .00				
	ii. Father		1,500 + = .00				
			Restricted to 1,500 for only one mother	} Restricted to 3,000			
			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): (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			
F6a	Medical expenses on serious diseases for self, spouse or child		.00	} Restricted to 6,000			
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: (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			
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	<input type="text"/>	.00	Restricted to 7,000	
OR				} F15
(b) Other than pensionable public servant category				
(i) Life insurance premium	(Restricted to 3,000)	<input type="text"/>	.00	
(ii) Contribution to EPF / approved scheme	(Restricted to 4,000)	<input type="text"/>	.00	Restricted to 7,000
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 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	<input type="text"/>
F20 Total relief [F1 to F19] (Transfer this amount to B21)				<input type="text"/>

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	<input type="text"/>	J3 Partnership capital allowances carried forward	<input type="text"/>
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