



Lembaga Hasil Dalam Negeri Malaysia

**RETURN FORM OF AN INDIVIDUAL
(RESIDENT WHO DOES NOT CARRY 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
BE

YEAR OF ASSESSMENT

2016
CP4B - Pin. 2016

FOR REFERENCE ONLY

Date :

Date Received (1)

Date Received (2)

BASIC INFORMATION

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	<input type="checkbox"/> Use Country Code (Enter 'MY' if Malaysian Citizen)	A2	Sex	<input type="checkbox"/> 1 = Male <input type="checkbox"/> 2 = Female
A3	Date of Birth		A4	Status as at 31-12-2016	<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				
A6	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 / has tax exempt income <input type="checkbox"/> 5 = Self (single/divorcee/widow/widower/deceased)			

PART B:**STATUTORY INCOME, TOTAL INCOME, TAX PAYABLE AND STATUS OF TAX****RM****Sen**

B1	Statutory income from employment	B1		. 00
B2	Statutory income from rents	B2		. 00
B3	Statutory income from interest, discounts, royalties, premiums, pensions, annuities, other periodical payments and other gains or profits	B3		. 00
B4	AGGREGATE INCOME (B1 + B2 + B3)	B4		. 00
B5	LESS: Approved Donations, Gifts And Contributions	B5		. 00
B6	TOTAL INCOME (SELF) (B4 - B5) (Enter "0" if value is negative)	B6		. 00
B7	TOTAL INCOME TRANSFERRED FROM HUSBAND / WIFE * FOR JOINT ASSESSMENT	B7		. 00
* Type of income transferred from Husband / Wife		<input type="checkbox"/> 1 = With business income <input type="checkbox"/> 2 = Without business income		
B8	AGGREGATE OF TOTAL INCOME (B6 + B7)	B8		. 00
B9	Total Relief (Amount from F20)	B9		. 00
B10	CHARGEABLE INCOME (B6 - B9) or (B8 - B9) (Enter "0" if value is negative)	B10		. 00
B11	INCOME TAX COMPUTATION (Refer to the tax rate schedule provided at the LHDNM Official Portal, http://www.hasil.gov.my)			
B11a	Tax on the first		B11a	
B11b	Tax on the balance	At Rate (%)	B11b	
B12	TOTAL INCOME TAX (B11a + B11b)	B12		
B13	LESS: Total Rebate	Self <input type="checkbox"/> Husband / Wife <input type="checkbox"/> Zakat and Fitrah <input type="checkbox"/>	B13	
B14	TOTAL TAX CHARGED (B12 - B13) (Enter "0" if value is negative)	B14		
B15	LESS: Section 110 (others) <input type="checkbox"/> Section 132 and 133 <input type="checkbox"/>	B15		
B16	TAX PAYABLE (B14 - B15)	B16		
B17	OR: TAX REPAYABLE (B15 - B14)	B17		
B18	Instalments / Monthly Tax Deductions paid for 2016 income - SELF and HUSBAND / WIFE for joint assessment	B18		
B19	Balance of Tax Payable (B16 - B18) / Tax Paid in Excess (B18 - B16)	B19		

▲ (Enter "X" if Tax Paid in Excess)

DECLARATION

I ☐ 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 deceased person's estate (if A4 = 4)*

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

Date

Signature

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

C1	Name of Husband / Wife (as per identification document)		
C2	Identification No.		
C3	Date of Birth	C4	Passport No.

PART D: OTHER PARTICULARS			
D1 Telephone No.		Handphone No.	
D3 Name of Bank*		D2 e-Mail	
		D4 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 Employer's No.	E		
D6a Disposal of asset under the Real Property Gains Tax Act 1976		1 = Yes	2 = No
D6b Disposal declared to LHDNM (if D6a = 1)		1 = Yes	2 = No

PART E: NON-EMPLOYMENT INCOME OF PRECEDING YEARS NOT DECLARED			
No.	Type of Income	Year of Assessment	Amount (RM)
E1			
E2			

PART F: RELIEFS											
F1	Individual and dependent relatives		9,000	. 00							
F2a	Medical treatment, special needs and carer expenses for parents (certified by medical practitioner)		.00	<i>Restricted to 5,000</i>	<div style="font-size: 3em; line-height: 1;">}</div> <div style="font-size: 2em; line-height: 1;">F2</div> <div style="border: 1px solid black; width: 100px; height: 100px; margin: 10px auto;"></div>						
OR											
F2b	Parent :	Eligible Amount	÷	No. of Individuals Who Claim						=	Amount Claimable
	i. Mother	1,500	÷		=		<div style="font-size: 2em; line-height: 1;">}</div> <div style="font-size: 1.5em; line-height: 1;"><i>Restricted to 1,500 for only one mother</i></div> <div style="font-size: 1.5em; line-height: 1;"><i>Restricted to 1,500 for only one father</i></div> <div style="font-size: 1.5em; line-height: 1;"><i>Restricted to 3,000</i></div>				
	ii. Father	1,500	÷		=						
F3	Basic supporting equipment for disabled self, spouse, child or parent	<i>Restricted to 6,000</i>					. 00				
F4	Disabled individual	<i>6,000</i>					. 00				
F5	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	<i>Restricted to 7,000</i>					. 00				
F6	Medical expenses on serious diseases for self, spouse or child	<i>Restricted to 6,000</i>					. 00				
F7	Complete medical examination for self, spouse or child (restricted to 500)						. 00				
F8	Purchase of books/magazines/journals/similar publications (except newspapers and banned reading materials) for self, spouse or child	<i>Restricted to 1,000</i>					. 00				
F9	Purchase of personal computer for individual (deduction allowed once in every 3 years)	<i>Restricted to 3,000</i>					. 00				
F10	Net deposit in Skim Simpanan Pendidikan Nasional (total deposit in 2016 minus total withdrawal in 2016)	<i>Restricted to 6,000</i>					. 00				
F11	Purchase of sports equipment for any sports activity as defined under the Sports Development Act 1997	<i>Restricted to 300</i>					. 00				
F12	Interest on housing loan (Conditions for eligibility to claim must be fulfilled) – The Sale and Purchase Agreement has been executed within 10/03/2009 - 31/12/2010	<i>Restricted to 10,000</i>					. 00				
F13	Husband / Wife / Payment of alimony to former wife	<i>Restricted to 4,000</i>					. 00				
F14	Disabled husband / wife	<i>3,500</i>					. 00				
F15	Child:	No.	100% Eligibility	No.	50% Eligibility						
F15a	Child - Under the age of 18 years		X 2,000 =		X 1,000 =	F15a		. 00			
F15b	Child - 18 years & above and studying		X 2,000 =		X 1,000 =	F15b		. 00			
			X 8,000 =		X 4,000 =						
F15c	Child - Disabled child		X 6,000 =		X 3,000 =	F15c		. 00			
			X 14,000 =		X 7,000 =						
F16	Life insurance and provident fund	<i>Restricted to 6,000</i>					. 00				
F17	Private Retirement Scheme and Deferred Annuity	<i>Restricted to 3,000</i>					. 00				
F18	Education and medical insurance	<i>Restricted to 3,000</i>					. 00				
F19	Contribution to the Social Security Organization (SOCSO)	<i>Restricted to 250</i>					. 00				
F20	Total Relief [F1 to F19] (Transfer this amount to B9)						. 00				

PART G: PARTICULARS OF TAX AGENT WHO COMPLETES THIS RETURN FORM			
G1	Name of Firm	G2 Telephone No.	
		G4 Signature	
G3	Tax Agent's Approval No.		

IMPORTANT REMINDER	
1)	Please complete all relevant items in BLOCK LETTERS and use black ink pen.
2)	Due date to furnish and pay the balance of tax payable : 30 April 2017
3)	Penalty under subsection 112(3) of the Income Tax Act 1967 (ITA 1967) shall be imposed for failure to furnish this return form before or on the due date for submission
4)	An increase in tax of 10% under subsection 103(3) of ITA 1967 shall be imposed for failure to pay the tax or balance of tax payable before or on the due date for submission. Any balance remaining unpaid upon the expiration of 60 days from the date of such increase, shall be further increased by 5% of the balance unpaid under subsection 103(4) of ITA 1967
5)	METHOD OF PAYMENT
a)	Payment can be made as follows:
i)	Bank - Information regarding payment via bank is available at the LHDNM Official Portal, http://www.hasil.gov.my .
ii)	LHDNM - ByrHASiL via FPX (Financial Process Exchange) at the LHDNM Official Portal, http://www.hasil.gov.my .
	- ByrHASiL via Visa, Mastercard & American Express Credit Card at https://byrhasil.hasil.gov.my/creditcard/ .
	- Payment counters of LHDNM in Peninsular Malaysia (Kuala Lumpur Payment Centre), Sabah and FT Labuan (LHDNM Kota Kinabalu Branch) and Sarawak (LHDNM Kuching Branch) or by mail. Cheques, money orders and bank drafts must be crossed and made payable to the Director General of Inland Revenue . When making payment, use the Remittance Slip (CP501) which can be obtained at the LHDNM Official Portal, http://www.hasil.gov.my .
	If sent by post, payment must be sent separately from the form. Payment by CASH must not be sent by post.
iii)	Pos Malaysia Berhad - counter dan 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 receipts / bank payment slips 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 <i>e-Kemaskini</i> or by using Form CP600B (Notification of Change of Address) which can be obtained at the LHDNM Official Portal, http://www.hasil.gov.my .
7)	The use of e-Filing (e-BE) is encouraged. Please access https://ez.hasil.gov.my .
8)	For further information, please contact :- Toll Free Line : 1-800-88-5436 (LHDN) Calls From Overseas : 603-77136666