



1 Name (as per identity card/passport)
2 Income Tax No.
3 New Identity Card No.
4 Old Identity Card No.
5 Police No.
6 Army No.
7 Current Passport No.
8 Passport No. Registered with LHDNM
9 Carry-back of Current Year Loss
10 Approved by the Minister as a Knowledge Worker
11 Date of Approval by the Minister (if item 10 = 1)
12 Telephone No.

[Declare amount in Ringgit Malaysia (RM) currency]

Table with 3 columns: Amount / Amount of Additional Chargeable Income, Tax / Additional Tax Charged, Total Tax Payable

PART A: STATUTORY INCOME AND TOTAL INCOME

Statutory Business Income (A1, A2, A3)
Statutory Partnership Income (A4, A5, A6)
A7 Aggregate statutory income from businesses (A1 to A6)
A8 LESS: Business losses brought forward (Restricted to amount in A7)
A9 TOTAL (A7 - A8)
Statutory Income From Other Sources (A10, A11)

Name _____

Income Tax No.

A12	Interest and discounts	A12	<input type="text"/>
A13	Rents, royalties and premiums	A13	<input type="text"/>
A14	Pensions, annuities and other periodical payments	A14	<input type="text"/>
A15	Other gains or profits	A15	<input type="text"/>
A16	Additions pursuant to paragraph 43(1)(c)	A16	<input type="text"/>
A17	Aggregate statutory income from other sources (A10 to A16)	A17	<input type="text"/>
A18	AGGREGATE INCOME (A9 + A17)	A18	<input type="text"/>
A19	LESS : Current year business losses <i>(Restricted to amount in A18)</i>	A19	<input type="text"/>
A20	TOTAL (A18 - A19)	A20	<input type="text"/>
	LESS : Other deductions		
A21	Qualifying prospecting expenditure - Schedule 4 and paragraph 44(1)(b)	A21	<input type="text"/>
A22	Qualifying farm expenditure - Schedule 4A and paragraph 44(1)(b)	A22	<input type="text"/>
A23	TOTAL (A20 - A21 - A22) <i>(Enter "0" if value is negative)</i>	A23	<input type="text"/>
	LESS : Donations and Gifts		
A24	Gift of money to the Government, State Government or local authorities	A24	<input type="text"/>
A25	Gift of money to approved institutions or organisations	} <i>Restricted to 7% of A18</i>	<input type="text"/>
A26	Gift of money or cost of contribution in kind for any approved sports activity or sports body		
A27	Gift of money or cost of contribution in kind for any project of national interest approved by the Minister of Finance		
A28	Gift of artefacts, manuscripts or paintings to the Government/ State Government	A28	<input type="text"/>
A29	Gift of money for the provision of library facilities or to libraries	A29	<input type="text"/>
A30	Gift of money or contribution in kind for the provision of facilities in public places for the benefit of disabled persons	A30	<input type="text"/>
A31	Gift of money or medical equipment to any healthcare facility approved by the Ministry of Health	A31	<input type="text"/>
A32	Gift of paintings to the National Art Gallery or any state art gallery	A32	<input type="text"/>
A33	TOTAL [A23 - (A24 to A32)] <i>(Enter "0" if value is negative)</i>	A33	<input type="text"/>
A34	TAXABLE PIONEER INCOME	A34	<input type="text"/>

Name _____ Income Tax No.

A35 TOTAL INCOME (SELF) (A33 + A34) (Enter "0" if value is negative) A35

A36 TOTAL INCOME TRANSFERRED FROM HUSBAND / WIFE * FOR JOINT ASSESSMENT A36

* Type of income transferred from Husband / Wife 1 = With business income 2 = Without business income

A37 AGGREGATE OF TOTAL INCOME (A35 + A36) A37

PART B: FOR JOINT ASSESSMENT (IF ITEM A36 IS APPLICABLE)

This section is to be completed if there is a change in the amount for item **A36** above in comparison with the amount in item **C17** of the individual's original Form BE / C35 of the individual's original Form B.

- * Refer to the Item No. in the return form of the husband / wife (Form B / BE / M) in respect of items amended. Fill in relevant items only.
- Please furnish attachment as per the following format in case of insufficient space.

Return Form of Husband / Wife 1 = Form B 2 = Form BE 3 = Form M

STATUTORY INCOME AND TOTAL INCOME (Part C of Form B / BE / M)

Item No.*	Subject	Amount

PARTICULARS OF BUSINESS INCOME (Part J of Form B / Part H of Form M)

Item No.*	LOSSES	
	Amount Carried Back / Amount Absorbed	Balance Carried Forward
CAPITAL ALLOWANCES		
	Allowance Absorbed	Balance Carried Forward
PARTICULARS OF WITHHOLDING TAXES		
	Total Gross Amount Paid	Total Tax Withheld and Remitted to LHDNM

SPECIAL DEDUCTION, FURTHER DEDUCTION AND DOUBLE DEDUCTION (Part K of Form B / Part J of Form M)

Item No.*	Claim Code	Amount

INCENTIVE CLAIM / EXEMPT INCOME (Part L of Form B / Part K of Form M)

Item No.*	Amount Absorbed	Balance Carried Forward / Amount Exempted

FINANCIAL PARTICULARS OF INDIVIDUAL (Part M of Form B / Part L of Form M)

Item No.*	Subject	Amount

PART C: DEDUCTIONS

- C1** Individual and dependent relatives **9,000**
- C2** Medical expenses for own parents certified by medical practitioner *RESTRICTED TO 5,000*
- C3** Basic supporting equipment for disabled self, husband / wife, child or parent *RESTRICTED TO 5,000*
- C4** Disabled individual **6,000**
- C5** 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 *RESTRICTED TO 5,000*
 - (ii) degree at Masters or Doctorate level for acquiring any skill or qualification
- C6** Medical expenses on serious diseases for self, husband / wife or child } *RESTRICTED TO 5,000*
- C7** Complete medical examination for self, husband / wife or child (restricted to 500) }
- C8** Purchase of books/magazines/journals/similar publications (except newspapers and banned reading materials) for self, husband / wife or child *RESTRICTED TO 1,000*
- C9** Purchase of personal computer for individual (deduction allowed once in every 3 years) *RESTRICTED TO 3,000*
- C10** Net deposit in Skim Simpanan Pendidikan Nasional (total deposit in 2010 minus total withdrawal in 2010) *RESTRICTED TO 3,000*
- C11** Purchase of sports equipment for any sports activity as defined under the Sports Development Act 1997 *RESTRICTED TO 300*
- C12** Payment of broadband subscription *RESTRICTED TO 500*
- C13** Interest on housing loan (Conditions for eligibility to claim must be fulfilled) *RESTRICTED TO 10,000*
The Sale and Purchase Agreement has been executed within 10/03/09 - 31/12/10
- C14** Husband / Wife / Payment of alimony to former wife *RESTRICTED TO 3,000*
- C15** Disabled husband / wife **3,500**
- C16** No. of children eligible for deduction No. of children claimed by own self No. of children claimed by husband / wife

		Eligible Rate			
		100%			50%
		No.			No.
C16a	Child - Under the age of 18 years	<input style="width: 50px;" type="text"/> x 1,000 =	<input style="width: 100px;" type="text"/>	<input style="width: 50px;" type="text"/> x 500 =	<input style="width: 100px;" type="text"/>
		<input style="width: 100px;" type="text"/>	<input style="width: 100px;" type="text"/>	<input style="width: 100px;" type="text"/>	<input style="width: 100px;" type="text"/>
C16b	Child - 18 years & above and studying	<input style="width: 50px;" type="text"/> x 1,000 =	<input style="width: 100px;" type="text"/>	<input style="width: 50px;" type="text"/> x 500 =	<input style="width: 100px;" type="text"/>
		<input style="width: 50px;" type="text"/> x 4,000 =	<input style="width: 100px;" type="text"/>	<input style="width: 50px;" type="text"/> x 2,000 =	<input style="width: 100px;" type="text"/>
C16c	Child - Disabled child	<input style="width: 50px;" type="text"/> x 5,000 =	<input style="width: 100px;" type="text"/>	<input style="width: 50px;" type="text"/> x 2,500 =	<input style="width: 100px;" type="text"/>
		<input style="width: 50px;" type="text"/> x 9,000 =	<input style="width: 100px;" type="text"/>	<input style="width: 50px;" type="text"/> x 4,500 =	<input style="width: 100px;" type="text"/>

Name _____

Income Tax No.

- C17** Life insurance and provident fund (restricted to RM6,000) } **RESTRICTED TO 7,000**
- C18** Deferred annuity }
- C19** Education and medical insurance **RESTRICTED TO 3,000**
- C20** Total relief (C1 to C19) C20

PART D: TAX PAYABLE

D1 CHARGEABLE INCOME [(A35 – C20) or (A37 – C20)]
 (Enter "0" if value is negative)

D2 INCOME TAX COMPUTATION

D2a Chargeable Income Subject to Part XIV of Schedule 1
 (If item 10 = 1)

Knowledge Worker Approved By The Minister	
$= \frac{\text{Gross income from employment with a designated company}}{\text{Total gross income from all sources}} \times \text{Chargeable income (from D1)}$	
= <input type="text"/>	

Income Tax

At Rate **15%**

Income Tax Computation In Respect of Chargeable Income Subject to Part I of Schedule 1 (Refer to the tax rate schedule provided)

Income Tax

D2b Tax on the first

At Rate (%)

D2c Tax on the balance

D3 TOTAL INCOME TAX (D2a + D2b + D2c)

D3

LESS : Tax Rebates

D4 Tax rebate for individual (if D1 does not exceed RM35,000) **400**

D6 Zakat or fitrah

D5 Tax rebate for husband/wife (if D1 does not exceed RM35,000 and C14 is claimed) **400**

D7 Fees/Levy paid by a holder of an Employment Pass, Visit Pass (Temporary Employment) or Work Pass

D8 Total rebate (D4 to D7)
 (Restricted to amount D3)

D8

Name _____

Income Tax No.

D9 TOTAL TAX CHARGED (D3 – D8)

D9

ADD:

D10 Tax previously repaid
(From E15 of original Form BE / B)

D10

D11 TOTAL (D9 + D10)

D11

LESS:

D12 Tax deduction under section 51 of Finance Act 2007 (dividends)

D12

D13 Section 110 tax deduction (others)

D13

D14 Section 132 tax relief

D14

D15 Section 133 tax relief

D15

} Restricted to D9

D16 TAX PAYABLE [D11 - (D12 + D13 + D14 + D15)]

D16

PART E: COMPUTATION OF INCREASE IN TAX AND TAX PAYABLE

E1 Tax payable (from D16)

E1

E2 LESS: Previous tax payable

E2

E3 Tax / Additional tax charged (E1 - E2)

E3

E4 Increase in tax under section 77B of the Income Tax Act 1967 in respect of:

E4a Amended return furnished within a period of 60 days after the due date (E3 x 10%)

E4a

Or

E4b Amended return furnished after the period of 60 days from the due date but not later than 6 months from the due date [E3 x 10%] + [{ E3 + (E3 x 10%) } x 5%]

E4b

E5 Total tax payable [(E3 + E4a) or (E3 + E4b)]

E5

Name _____

Income Tax No.

PART F: PARTICULARS OF OTHER AMENDMENTS

- ** Refer to the Item No. in the original return form in respect of items amended. Fill in relevant items only.
- Please furnish attachment as per the following format in case of insufficient space.

PARTICULARS OF BUSINESS INCOME (Part J of Original Form B)		
Item No.**	LOSSES	
	Amount Carried Back / Amount Absorbed	Balance Carried Forward
	CAPITAL ALLOWANCES	
	Allowance Absorbed	Balance Carried Forward
PARTICULARS OF WITHHOLDING TAXES		
	Total Gross Amount Paid	Total Tax Withheld and Remitted to LHDNM
SPECIAL DEDUCTION, FURTHER DEDUCTION AND DOUBLE DEDUCTION (Part K of Original Form B)		
Item No.**	Claim Code	Amount
INCENTIVE CLAIM / EXEMPT INCOME (Part L of Original Form B)		
Item No.**	Amount Absorbed	Balance Carried Forward / Amount Exempted
FINANCIAL PARTICULARS OF INDIVIDUAL (Part M of Original Form B)		
Item No.**	Subject	Amount

DECLARATION

Identity Card / Police / Army /
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 amended 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

Date:

Day Month Year

Signature

GUIDE NOTES ON AMENDED RETURN FORM B FOR YEAR OF ASSESSMENT 2010

As approved under section 77B of the Income Tax Act 1967 (ITA 1967), an individual is allowed to make amendment to the Return Form which has been furnished to the Director General of Inland Revenue.

I RULES

- An individual who has furnished a Return Form in accordance with subsection 77(1) of ITA 1967, is allowed to make amendment to the Return. Tax / Additional tax shall be charged on the chargeable income of the individual as the result of the amendment made.
- An individual who intends to make the amendment is required to complete a form prescribed under section 152 of ITA 1967 (known as the 'Amended Return Form').
- The amendment shall only be made once for a year of assessment.
- No amendment is allowed if the Director General of Inland Revenue has made additional assessment under section 91 of ITA 1967 within a period of 6 months after the date specified for furnishing the Return Form. Amendment is not allowed in respect of changing the type of assessment previously selected.
- For the purpose of section 77B of ITA 1967, the Amended Return Form shall:-
 - (a) specify the amount / additional amount of chargeable income (amount D1 of this Amended Return Form minus amount E1 of the original Form B/BE);
 - (b) specify the amount of tax / additional tax payable on that chargeable income (amount E3);
 - (c) specify the amount of tax payable on the tax which has or would have been wrongly repaid (amount E5);
 - (d) specify the increased sum ascertained in accordance with subsection 77B(4) of ITA 1967; or
 - (e) contain such particulars as may be required by the Director General of Inland Revenue.
- For joint assessment

No.	Joint Assessment (Case Scenario)	Submission of Amended Return Form	
		Husband	Wife
(a)	Wife elected for joint assessment and the assessment is raised in the name of her husband	Required (Part B, if applicable, has to be completed)	Not Required
(b)	Husband elected for joint assessment and the assessment is raised in the name of his wife	Not Required	Required (Part B, if applicable, has to be completed)

II RATE AND COMPUTATION OF INCREASE IN TAX

The tax or additional tax payable is subject to an increase in tax under paragraph 77B(4)(a) and 77B(4)(b) of ITA 1967.

If the Amended Return Form is furnished:

- within a period of 60 days after the date specified in section 77(1) of ITA 1967, the amount of increase in tax charged shall be 10% of the amount of such tax payable or additional tax payable.
- after the period of 60 days but not later than 6 months from the date specified in section 77(1) of ITA 1967, the amount of increase in tax charged shall be determined in accordance with the following formula:-

$$B + [(A + B) \times 5\%]$$

where: A = the amount of such tax payable or additional tax payable; and
 B = 10% of the amount of such tax payable or additional tax payable (A x 10%)

An individual making the amendment is required to compute and enter the amount of increase in tax at item E4(a) or E4(b) on page 6 of the Amended Return Form.

III DEEMED ASSESSMENT

An Amended Return Form furnished in accordance with section 77B of ITA 1967 shall be deemed to be a notice of assessment or notice of additional assessment, and that notice shall be deemed to have been served on the day on which the Amended Return Form is furnished.

IV DECLARATION

This section must be affirmed and duly signed.

V SUBMISSION OF AMENDED RETURN FORM

An Amended Return Form which has been completed, affirmed and duly signed must be sent to the LHDNM branch handling the file of the individual.