



PART

**B**

INCOME AND DEDUCTION FOR THE YEAR ENDING 31ST DECEMBER 2003

ITEM (Refer Note)	INCOME	CODE	SELF RM	WIFE RM				
1	<p>BUSINESS, TRADE, PROFESSION OR VOCATION Adjusted Income / Loss for the period of _____ Months. Attach signed copies of Trading and Profit and Loss Account, Balance Sheet and Income Tax Computation.</p> <p>CAPITAL ALLOWANCE Enclose Capital Allowance Schedule</p> <p><b>Add</b> BALANCING CHARGE RM</p> <p><b>Less</b></p> <p>(i) Balancing allowance in the basis period 2003 RM</p> <p>(ii) Amount of capital allowance brought forward from last year RM</p> <p>(iii) Amount of capital allowance in the basis period 2003 RM</p> <p>Use a separate sheet if more than one business</p>							
SUB-TOTAL BUSINESS INCOME (after deducting capital allowances)		(a) ▶						
2	<p>SHARE OF PARTNERSHIP INCOME/LOSS</p> <table border="1"> <tr> <td>Partnership File No.</td> <td>IRB Branch</td> </tr> <tr> <td>D</td> <td></td> </tr> </table>	Partnership File No.	IRB Branch	D				
Partnership File No.	IRB Branch							
D								
TOTAL BUSINESS INCOME (ITEM 1 AND 2)		▶						
3	Less: Brought forward losses from previous year	012						
TOTAL NET BUSINESS INCOME ((a) add item 2 and deduct item 3)		(b) ▶						
4	<p>EMPLOYMENT (Attach statement of salary from employer, form C.P 8A /8C)</p> <ul style="list-style-type: none"> <li>- Salary, bonus, director's fees, commission etc.</li> <li>- Gratuity</li> <li>- Compensation</li> <li>- Value of benefits or amenities in kind</li> <li>- Value of accommodation provided</li> <li>- Refunds from unapproved pension schemes</li> </ul> <p><b>Less</b></p> <ul style="list-style-type: none"> <li>- Subscriptions to professional bodies</li> <li>- Entertainment expenses</li> <li>- Travelling expenses</li> </ul> <p>NET EMPLOYMENT</p>	103-106 003 107  001						
5	OTHER INCOME DIVIDENDS (Gross) - Attach original dividend vouchers (Refer item 19)	004						
6	INTEREST OR DISCOUNT	005						
7	RENTS, ROYALTIES OR PREMIUMS (Refer item 20)	006						
8	PENSIONS, ANNUITIES OR OTHER PERIODICAL PAYMENTS	007&010						
9	ANY OTHER GAINS OR PROFITS	009						
10	REMITTANCES RECEIVED FROM OUTSIDE MALAYSIA	008						
AGGREGATE INCOME ((b) add item 4 to 10)		▶						
LESS: DEDUCTION (Attach original receipt)*								
11	CURRENT YEAR LOSS	013						
12	CLAIM FOR PROSPECTING EXPENDITURE (SCHEDULE 4) AND/OR CAPITAL EXPENDITURE ON APPROVED AGRICULTURAL PROJECTS (SCHEDULE 4A)	014 & 014A						
13	GIFTS OF MONEY TO THE GOVERNMENT, LOCAL AUTHORITY OR APPROVED INSTITUTIONS/ ORGANISATIONS*	016						
14	GIFTS OF MONEY TO LIBRARIES*	017						
15	GIFT OF ARTEFACTS, MANUSCRIPTS OR PAINTINGS TO THE GOVERNMENT	018						
16	GIFTS OF MONEY OR CONTRIBUTION IN KIND FOR PROVIDING FACILITIES IN PUBLIC PLACES FOR THE BENEFIT OF DISABLED PERSONS*	018A						
17	GIFTS OF MONEY OR MEDICAL EQUIPMENT TO ANY HEALTHCARE FACILITY*	018B						
18	GIFTS OF PAINTINGS TO NATIONAL OR STATE ART GALLERY	018C						
TOTAL INCOME		▶						



## PART E CLAIM FOR DOUBLE TAXATION RELIEF

DECLARATION OF FOREIGN INCOME REMITTED TO MALAYSIA IN 2003 (If claim for double taxation relief is made, enclose evidence of foreign tax suffered)

	SELF		WIFE		AMOUNT (RM)	
	1	2	1	2	SELF	WIFE
COUNTRY OF ORIGIN						
NATURE OF INCOME						
DATE RECEIVED						
GROSS INCOME						
FOREIGN TAX DEDUCTED						
NET INCOME						
NET INCOME IN MALYSIAN RINGGIT						

## PART F CLAIMS ON INTEREST FOR RESIDENTIAL PREMISE UNDER SECTION 46A

THIS CLAIMS IS IN RESPECT OF ECONOMICS STIMULATION PACKAGES FOR FIRST HOUSE BOUGHT FROM A DEVELOPER/STATUTORY BODY OR CO-OPERATION WHICH COSTS NOT LESS THAN RM100,000 AND NOT MORE THAN RM180,000

i. HOUSE ADDRESS

- ii. DATE OF PURCHASE  
iii. PURCHASE PRICE  
iv. WHOLLY OWNED/SHARE  
v. SHARE PORTION

- vi. INTEREST PAID IN THE CURRENT YEAR  
vii. INTEREST CLAIMED IN THE CURRENT YEAR

	SELF	WIFE
RM		RM
RM		RM
RM		RM

## PART G REAL PROPERTY GAINS TAX

HAVE YOU OR YOUR WIFE/WIVES DISPOSED OF ANY LAND OR BUILDINGS, OR ANY INTEREST, OPTION OR OTHER RIGHTS INCLUDING SHARES IN A REAL PROPERTY COMPANY IN MALAYSIA DURING THE YEAR 2003?

SELF		WIFE	
<input type="checkbox"/> YES	<input type="checkbox"/> NO	<input type="checkbox"/> YES	<input type="checkbox"/> NO

Tick (✓) in the relevant box

## PART H CLAIM FOR RELIEF

\*ATTACH ORIGINAL RECEIPT FOR ITEM 3 TO 7

1 PERSONAL AND DEPENDENT RELIEF (AUTOMATIC RELIEF)

2 DISABLED INDIVIDUAL (RELIEF AMOUNTING TO RM5,000)

3 MEDICAL EXPENSES FOR PARENTS INCURRED (ACTUAL EXPENDITURE, LIMITED TO A MAXIMUM OF RM5,000)\*

4 EXPENSES INCURRED FOR PURCHASE OF SUPPORTING EQUIPMENT FOR OWN USE, HUSBAND, WIFE, CHILD OR PARENT WHO IS DISABLED (ACTUAL EXPENDITURE, LIMITED TO A MAXIMUM OF RM5,000)\*

5 EDUCATION FEES INCURRED ON ANY COURSE OF STUDY (ACTUAL EXPENDITURE, LIMITED TO A MAXIMUM OF RM5,000)\*

6 (i) MEDICAL EXPENSES INCURRED FOR A SERIOUS DISEASE SUFFERED  
(ii) FULL MEDICAL EXAMINATION (ACTUAL EXPENDITURE, LIMITED TO A MAXIMUM OF RM500)\*  
(BOTH EXPENDITURE, LIMITED TO A MAXIMUM OF RM5,000)\*

7 PURCHASE OF BOOKS/MAGAZINE (ACTUAL EXPENDITURE, LIMITED TO A MAXIMUM OF RM500)\*

8 INTEREST ON HOUSING LOAN (FROM PART F - LIMITED TO MAXIMUM OF RM5,000)\*

SELF	SELF (for separate assessment)
RM 8,000	RM 8,000
RM 5,000	RM 5,000
RM	RM
RM	RM
RM	RM
RM	RM
RM	RM
RM	RM

Tick (✓) in the relevant box

9 WIFE

i. FULL NAME OF WIFE/WIVES WHO LIVED WITH YOU IN 2003	IDENTITY CARD NO.		CITIZENSHIP	IF MARRIED IN 2003 STATE DATE OF MARRIAGE	IF LEGAL SEPARATION OR DEATH OCCURRED IN 2003 STATE DATE AND ATTACH DOCUMENT
	NEW	OLD			

ii. ADDITIONAL DEDUCTION FOR HUSBAND/WIFE WHO IS A DISABLED PERSON (IF YOUR HUSBAND/WIFE IS NOT ASSESSED SEPARATELY)

NAME	IDENTITY CARD NO. (NEW)	IDENTITY CARD NO. (OLD)	Tick (✓) in the relevant box
			<input type="checkbox"/> RM 2,500
			<input type="checkbox"/> RM 2,500

iii. FORMER WIFE TO WHOM ALIMONY WAS PAID IN 2003

NAME	IDENTITY CARD NO. (NEW)	IDENTITY CARD NO. (OLD)	AMOUNT PAID (RM)





PART

M

EDUCATION TOWARDS SELF COMPUTATION OF INCOME TAX (REFER TO NOTE)

PARTICULARS		CODE	SELF RM	WIFE (for separate assessment) RM						
TYPE OF INCOME/DEDUCTIONS/RELIEFS										
1	BUSINESS INCOME (After deducting capital allowance)									
2	SHARE OF PARTNERSHIP INCOME									
TOTAL BUSINESS INCOME		{A}								
3	Less BROUGHT FORWARD LOSSES FROM PREVIOUS YEAR (Limited to business income stated above)	{B} 102								
SUB-TOTAL [{A} LESS {B} = {C}]		{C}								
(Add) INCOME										
4	EMPLOYMENT	001								
5	DIVIDENDS	004								
6	INTEREST OR DISCOUNT	005								
7	RENT, ROYALTIES OR PREMIUM	006								
8	PENSIONS	007								
9	OTHER INCOME	009								
10	ANNUITIES OR OTHER PERIODICAL PAYMENTS	010								
AGGREGATE INCOME [{C} ADD ITEM 4 - 10]		{D}								
Less DEDUCTIONS										
11	BUSINESS LOSSES FOR THE CURRENT YEAR	013								
12	PROSPECTING EXPENSES (SCHEDULE 4)	014								
13	CAPITAL EXPENDITURE ON APPROVED AGRICULTURAL PROJECT (SCHEDULE 4A)	014A								
14	GIFTS OF MONEY TO THE GOVERNMENT/APPROVED INSTITUTIONS	016								
15	GIFTS OF MONEY TO LIBRARIES	017								
16	GIFTS OF ARTEFACTS, MANUSCRIPTS OR PAINTINGS	018								
17	GIFTS OF MONEY OR CONTRIBUTION IN KIND	018A								
18	GIFTS OF MONEY OR MEDICAL EQUIPMENT	018B								
19	GIFTS OF PAINTING	018C								
TOTAL DEDUCTIONS		{E}								
TOTAL INCOME {D} LESS {E}		{F}								
Less RELIEFS (Attach original receipts)*										
20	PERSONAL & DEPENDENT RELATIVES	022	8,000	8,000						
21	MEDICAL EXPENSES FOR PARENTS	*Maximum 023	5,000							
22	PURCHASE OF BASIC SUPPORTING EQUIPMENT	*Maximum 023A	5,000							
23	DISABLED PERSON	023B	5,000							
24	EDUCATION FEES	*Maximum 023C	5,000							
25	MEDICAL EXPENSES FOR SERIOUS DISEASES	*Maximum 023D	5,000							
26	FULL MEDICAL EXAMINATION									
27	PURCHASE OF BOOKS/MAGAZINES	*Maximum	500							
28	INTEREST ON LOAN FOR FIRST HOUSE	*Maximum	5,000							
29	i) WIFE/HUSBAND (IF COMBINED ASSESSMENT) (If husband has no total income or elects for assessment to be issued under wifes name)	024	3,000							
	ii) ALIMONY TO FORMER WIFE									
	iii) DISABLED WIFE/HUSBAND				2,500	024A				
30	i) Child whose age is below 18 years and not married	026	<table border="0"> <thead> <tr> <th>No. of Children</th> <th>Reliefs (RM)</th> <th>Total (RM)</th> </tr> </thead> <tbody> <tr> <td><input type="text"/></td> <td>x 800</td> <td>= <input type="text"/></td> </tr> </tbody> </table>		No. of Children	Reliefs (RM)	Total (RM)	<input type="text"/>	x 800	= <input type="text"/>
No. of Children	Reliefs (RM)		Total (RM)							
<input type="text"/>	x 800		= <input type="text"/>							
	ii) Child whose age exceeds 18 years in 2001, not married and is still studying									
	a) In Malaysia		<input type="text"/> x 3,200 = <input type="text"/>							
	b) Outside Malaysia and education begins		<input type="text"/> x <input type="text"/> = <input type="text"/>							
	- On / after 17.10.97	<input type="text"/> x 800 = <input type="text"/>								
	iii) Disabled child	<input type="text"/> x 5,000 = <input type="text"/>								
SUB-TOTAL			<input type="text"/>							
31	Provident Fund and Life Insurance	*Maximum 027	RM5,000							
32	Education and Medical Insurance	*Maximum 028	RM3,000							
33	EPF Annuity Premium	*Maximum 029	RM1,000							
SUB-TOTAL RELIEFS (Item 21 - 33)		{G}								

## EDUCATION TOWARDS SELF COMPUTATION OF INCOME TAX

Continuation from previous page

PARTICULARS	CODE	SELF RM	WIFE (for separate assessment) RM
CHARGEABLE INCOME {F} less {G}	{H}		
<b>INCOME TAX COMPUTATION (Refer to the schedule below)</b>			
		SELF	WIFE
■ Tax on the first RM.....			
■ Tax on the balance RM.....%			
<b>TOTAL INCOME TAX</b>			
34 Less TAX REBATE (For chargeable income (H) less than RM35,000 only) (Individual rebate for self is RM350 and RM350 for wife)	046		
35 ZAKAT OR FITRAH	049		
36 PURCHASE OF PERSONAL COMPUTER	049A		
37 FEE	045A		
<b>TOTAL TAX CHARGED</b>		▶	
38 Less DOUBLE TAXATION RELIEF (SECTION 132/133)	042-043		
39 RELIEF ON TAX DEDUCTED ON DIVIDEND (SECTION 110)	044		
40 <b>TOTAL TAX PAYABLE</b> or			
41 TAX REPAYABLE			

## PART N TAX SUMMARY AND PAYMENT

1	TOTAL TAX PAYABLE/REPAYMENT (FROM M40)			
2	Less INSTALLMENT/SCHEDULAR TAX DEDUCTION THAT HAS BEEN PAID			
3	TAX BALANCE PAYABLE or			
4	TAX PAID IN EXCESS			
5	TOTAL REPAYMENT (M 41 + N 4)			

## SCHEDULE OF TAX CHARGED ON INCOME

INCOME TAX COMPUTATION	CHARGEABLE INCOME RM	RATE %	TAX RM	INCOME TAX COMPUTATION	CHARGEABLE INCOME RM	RATE %	TAX RM
On every Ringgit of the first	2,500	0	0		50,000		3,475
On every Ringgit of the next	2,500	1	25	On every Ringgit of the next	20,000	19	3,800
	5,000		25		70,000		7,275
On every Ringgit of the next	15,000	3	450	On every Ringgit of the next	30,000	24	7,200
	20,000		475		100,000		14,475
On every Ringgit of the next	15,000	7	1,050	On every Ringgit of the next	150,000	27	40,500
	35,000		1,525		250,000		54,975
On every Ringgit of the next	15,000	13	1,950	On every Ringgit exceeding	250,000	28	
	50,000		3,475				

The above rates is applicable to a person resident in Malaysia and deceased individual domiciled in Malaysia for the basis year 2003

## CHECKLIST

PLEASE ENSURE

Tick (✓) in the relevant box

- |    |  |                          |
|----|--|--------------------------|
| 1  | Name, address, identity card number and file number are correctly printed. Please make the necessary corrections.                      | <input type="checkbox"/> |
| 2  | Signed copies of Trading and Profit and Loss Accounts, Balance Sheet, Capital allowance and Income Tax computation have been enclosed. | <input type="checkbox"/> |
| 3  | Statement of remuneration (C.P. 8A/8C) from your employer has been enclosed.   | <input type="checkbox"/> |
| 4  | Original dividend vouchers have been enclosed.   | <input type="checkbox"/> |
| 5  | Statement of rental income and expenditure has been enclosed.  | <input type="checkbox"/> |
| 6  | Original receipts of donations are enclosed  | <input type="checkbox"/> |
| 7  | Original receipts of relief claim are enclosed   | <input type="checkbox"/> |
| 8  | Certified letter from the Social Welfare Department if you/wife/children is/are disabled.  | <input type="checkbox"/> |
| 9  | The declaration section provided in Part L have been signed by you/your wife.  | <input type="checkbox"/> |
| 10 | Certified letter of children enrollment to IPTA/IPTS are enclosed.   | <input type="checkbox"/> |