

**INLAND REVENUE DEPARTMENT**

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IN ANY COMMUNICATION
PLEASE QUOTE THIS FILE NO.

FILE NO. _____

**ELECTION FOR PERSONAL ASSESSMENT AND
CLAIM FOR DEDUCTIONS & ALLOWANCES**

Year of Assessment /

If you are married and not living apart from your spouse and both of you have income assessable to tax, this election must be made jointly

I / I and my spouse* wish to elect personal assessment for the above year of assessment

Part 1 PERSONAL PARTICULARS

| | SELF Mr. / Mrs. / Miss / Ms.* | SPOUSE Mr. / Mrs. / Ms.* |
|---|--|--|
| 1. Name (in English), Surname first. (Please use BLOCK LETTERS) | | |
| 2. Name (in Chinese) | | |
| 3. Hong Kong Identity Card Number (Note 1 overleaf) | | |
| 4. I am / I and my spouse are eligible to elect for Personal Assessment (Note 2 overleaf) | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 5. My spouse had income chargeable to Salaries Tax, Property Tax or Profits Tax during the year | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Not applicable |
| 6. Number of partnership business(es) of which I was a partner during the year | | |
| 7. Number of properties partly owned by me and let during the year | | |

If you have already claimed the following deductions and allowances in your Tax Return - Individuals (BIR60), you need not complete Part 2. Sign the declaration at the bottom overleaf.

Part 2 DEDUCTIONS & ALLOWANCES

8. Approved charitable donations (Note 3 overleaf)

| | |
|---|----|
| Approved charitable donations made during the year that have not been claimed in my Tax Return-Individuals (BIR60) for the same year of assessment. | \$ |
|---|----|

9. Deduction for interest payments (Note 3 overleaf)

| | Property 1 | | Property 2 | |
|---|--|--|--|--|
| (1) Details of the properties – Claim for deduction for interest payments: | | | | |
| (i) Location of property in respect of which deduction for interest payments is claimed | | | | |
| (ii) A loan has been obtained for acquiring the property and secured by a mortgage or charge. | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| (iii) A re-mortgaged loan is involved. (If yes, must also complete item 4 below) | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| (iv) Share of ownership (%) | Self % | Spouse % | Self % | Spouse % |
| (2) Claim for deduction for interest payments to produce rental income from properties: Share of interest payments to produce rental income | Self \$ | Spouse \$ | Self \$ | Spouse \$ |
| (3) Claim for deduction for home loan interest: | Self \$ | Spouse \$ | Self \$ | Spouse \$ |
| (i) Share of home loan interest payments | \$ | \$ | \$ | \$ |
| (ii) I am nominated by my spouse to claim his / her share of interest paid and he / she had no chargeable income. | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| (iii) The property was occupied as my / our residence for the FULL YEAR. | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| (4) Interest payments involving re-mortgaged loan: | | | | |
| (i) Name of lending institution for the re-mortgaged loan | | | | |
| (ii) Amount of the re-mortgaged loan | \$ | \$ | \$ | \$ |
| (iii) Interest paid for the re-mortgaged loan in the year | \$ | \$ | \$ | \$ |
| (iv) Period covered by the interest in item (iii) above | to | | to | |
| (v) Date of redemption of the previous mortgaged loan | Day / Month / Year | Day / Month / Year | Day / Month / Year | Day / Month / Year |
| (vi) Balance of the previous mortgaged loan redeemed | \$ | \$ | \$ | \$ |
| (vii) Interest paid for the previous mortgaged loan in the year | \$ | \$ | \$ | \$ |
| (viii) Period covered by the interest in item (vii) above | to | | to | |

10. Married person's allowance

| | |
|---|----|
| If you and your spouse have been living apart from each other, state the amount of maintenance paid for his / her support during the year | \$ |
|---|----|

11. Child allowance and dependent brother and dependent sister allowance

| Name | Relationship (State child / brother / sister) | Date of birth (Day / Month / Year) | Enter '1' if age over 18 but under 25 and receiving full time education; or '2' if age over 18 and incapacitated for work with disability during the year. | In case of brother / sister, provide details of his / her parents | | | |
|------|---|---------------------------------------|--|---|------------------------|--------|------------------------|
| | | | | Father | | Mother | |
| | | | | Name | H.K. Identity Card No. | Name | H.K. Identity Card No. |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |

12. Single parent allowance (Applicable only if throughout the year you were single, divorced, widowed or married but living apart from your spouse .)

| | |
|---|--|
| I had the sole or predominant care of my child / children mentioned in Item 11 above during the year. (Enter '1' for full year; or '2' for part of a year). | |
|---|--|

13. Dependent parent and dependent grandparent allowance and elderly residential care expenses

| | Dependant 1 | Dependant 2 |
|--|--|--|
| (1) Name (Please use BLOCK LETTERS) | | |
| (2) Date of birth (enter month and year only) | / | / |
| (3) Relationship with me / my spouse (i.e. specifying whether parent or grandparent) | Month Year | Month Year |
| (4) Hong Kong Identity Card Number | | |
| Must complete EITHER item (5) OR item (6) | | |
| (5) Claim for Dependent Parent / Grandparent Allowance: | | |
| (i) The dependant was ordinarily resident in Hong Kong during the year. | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| (ii) • The dependant resided with me continuously during the year without paying full cost. (Leave blank if residing period was less than 6 months); or | for full year for at least 6 months | for full year for at least 6 months |
| • I / my spouse contributed not less than \$12,000 in money during the year towards the dependant's maintenance. | <input type="checkbox"/> <input type="checkbox"/> | <input type="checkbox"/> <input type="checkbox"/> |
| (6) Claim for deduction for Elderly Residential Care Expenses: | | |
| (i) Name of residential care home at which the dependant resided | | |
| (ii) Amount of expenses paid by me / my spouse to the above residential care home during the year (excluding any amount subsequently reimbursed by any person or organisation) | \$ | \$ |
| (7) If the dependant was under the age of 60 during the year, state whether he / she was eligible to claim an allowance under the Government's Disability Allowance Scheme. | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No |

14. Disabled dependant allowance

| | | |
|--|--|--|
| (1) Full name of dependant (Please use BLOCK LETTERS) | | |
| (2) Relationship with me / my spouse (i.e. specifying whether spouse, child, brother, sister, parent or grandparent) | | |
| (3) The dependant was eligible to claim an allowance under the Government's Disability Allowance Scheme during the year. | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No |

Attention: For claims of allowances under items 13 and 14 and / or Elderly Residential Care Expenses, the Department may verify the information with the Social Welfare Department.

| DECLARATION | |
|---|--|
| I declare that the information given in this form and any other documents attached is true, correct and complete. | |
| Date: _____ | Signature: _____ (Self) Signature: _____ (Spouse) |
| (Heavy penalties may be incurred for giving any incorrect information in the form.) | |

* Delete whichever is inapplicable.

'✓' in the appropriate box.

- Note: 1. State your Passport Number and Nationality if you do not have a Hong Kong Identity Card.
 2. The elector must be of or above the age of 18, or under the age of 18 and both his / her parents are dead; and
 The elector or his / her spouse (if married) is either a permanent or temporary resident in Hong Kong. ('temporary resident' means the elector or his / her spouse who stays in Hong Kong for more than 180 days during the year of assessment in respect of which the election is made or for more than 300 days in 2 consecutive years of assessment one of which is the year of assessment in respect of which the election is made.)
 3. Documentary evidence need not be submitted but should be retained for future examination.
 4. For the prescribed conditions relating to the claims for deductions and allowances to be satisfied, please refer to the "Guide to Tax Return – Individuals" or the Department's web site <www.ird.gov.hk>.

The Department will use the information provided by you for tax purposes and may give some of the information to other parties authorized by law to receive it. Subject to exemptions under the Personal Data (Privacy) Ordinance, you have the right to request access to or correction of personal data. Such request should be addressed to the Assessor.