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INLAND REVENUE DEPARTMENT
TAX RETURN — INDIVIDUALS
YEAR OF ASSESSMENT 2004/05
 IN ANY COMMUNICATION PLEASE QUOTE THE FILE NUMBER BELOW
 FILE NO. 6A1-G1234567 (N) OA

The 2005 Budget proposed a new basic allowance of \$15,000 from year 2005/06 for taxpayers maintaining dependent parents/grandparents aged between 55 and 59, and an additional allowance of \$15,000 if the dependants live with the taxpayers. If applicable, please provide details in Part 8.4 for processing upon enactment of the legislation.

Complete Section 1 of Appendix to BIR 60 to notify change of postal address.

6A1 

稅務編號 TIN: 001 023 2004

5 6 7
 李大富

To **MR. LEE, TAI FU**
RM 306 JUSTICE BUILDING
NO 1 JUSTICE ROAD
HK

<Note 1>
 Please DO NOT put down spouse's income in your return.

Revenue Tower,
 5 Gloucester Road,
 Wan Chai, Hong Kong.
 G.P.O. Box 132,
 Hong Kong.
 Web site:
 www.ird.gov.hk
 Tel. No.:
 187 8022

Tax information including common Q & A covering completion of tax return, is available under **TAX INFORMATION** – Individuals → Completion and Filing of Tax Return – Individuals (BIR60).

As required by the Inland Revenue Ordinance, please complete and **SIGN** this form and submit it to the Department **WITHIN 1 MONTH**. If you were the sole proprietor of any unincorporated business(es) during the year, please submit it **WITHIN 3 MONTHS**. Submission by facsimile is not acceptable. A Guide to Tax Return – Individuals (B.I.R.60) is enclosed. Please read and follow it carefully in completing this return. Where required, the relevant sections of the Appendix should also be completed and submitted together with this form. IF SPACE IS INSUFFICIENT, PROVIDE PARTICULARS ON A SEPARATE SHEET. If the case meets the criteria specified by the Commissioner (see leaflet enclosed), you may choose to submit the return by means of "teletyping" or through the Internet at web site www.esd.gov.hk, for which an **EXTENSION OF 2 WEEKS** will be given.

MRS CHAN WONG YEE-HING
 Assistant Commissioner

Date:

PART 1 PERSONAL PARTICULARS (Please use **BLOCK LETTERS**)

(1)	Name in English (Surname First) (State Mr / Mrs / Miss / Ms)	Name in Chinese	Hong Kong Identity Card No. #
SELF	LEE TAI FU	李大富	G 1 2 3 4 5 6 (7) 1
SPOUSE	YU MEI YAN	余美人	G 2 4 6 8 0 1 (2) 2
(2)	Day-time contact tel. no.	# If not a Hong Kong Identity Card holder, state below the nationality and passport number.	
	3991 3579	SELF:	SPOUSE:

Mobile phone or office telephone No.

PART 2 NOTIFICATION (✓ in box if 'Yes', leave blank if 'No'.)

(1) I wish to amend my postal / residential address and I have not informed you of this previously. (If yes, please also complete items (1) and / or (2) in Section 1 of the Appendix)	Yes <input checked="" type="checkbox"/>	3
(2) I wish to amend my marital status and I have not informed you of this previously. (If yes, please also complete item (3) in Section 1 of the Appendix)	Yes <input checked="" type="checkbox"/>	4
(3) I have appointed an authorized representative. (If yes, please also complete Section 2 of the Appendix)	Yes <input checked="" type="checkbox"/>	5
(4) I have obtained an advance ruling relating to this year of assessment. (If yes, please also complete Section 3 of the Appendix)	Yes <input type="checkbox"/>	6
(5) I wish to claim a tax credit under the Arrangement for Avoidance of Double Taxation with the Mainland. (If yes, please also complete Section 4 of the Appendix)	Yes <input type="checkbox"/>	7
(6) I wish to receive CHINESE version of tax return (B.I.R.表格第60號) in future.	Yes <input type="checkbox"/>	8

Complete Sections 1 & 2 of Appendix to BIR 60 if either of these boxes is ticked.

PART 3 PROPERTY TAX EXCLUDE CENTS WHEN STATING AMOUNTS.
 Did you have any solely-owned properties which were let during the year? (✓ in the appropriate box)
 No → Go to Part 4 Yes → Complete this part as appropriate and boxes 9, 10 and 11

Details of properties **SOLELY OWNED** by me and **LET** during the year :- (Do not include details of partly-owned properties)

	Property 1	Property 2	Total number of properties LET
(1) Location	2/F, FLAT D 8 YAN OI RD, HK	8/F, FLATA, 123 YUN TSZ ST, KLN	<input type="text"/> <input type="text"/> 2 9
(2) Period of letting	1.4.2004 TO 31.3.2005	1.4.2004 TO 31.3.2005	
(3) Rental income	\$ 120,000	\$ 180,000	Total amount of deductions for ALL properties let
(4) Deductions (Rates paid by me and irrecoverable rent)	\$ 6,543	\$ —	\$ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 6 5 4 3 10
(5) Assessable value (i.e. item (3) minus item (4))	\$ 113,457	\$ 180,000	Total assessable value of ALL properties let
			\$ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 2 9 3 4 5 7 11

Put down the amount of rent for the period of letting

FOR OFFICIAL USE ONLY

12	13 PA DON <input type="checkbox"/>	16 MI <input type="checkbox"/>	19
SEE <input type="checkbox"/>	14 ENCL <input type="checkbox"/>	17 HLI <input type="checkbox"/>	20
ST DON <input type="checkbox"/>	15 ERCE <input type="checkbox"/>	18 HLI-N <input type="checkbox"/>	21

B.I.R.60 (4/2004) 如需本表格的中文版, 請致電 (187 8022) 或傳真 (2519 9316) 與本局聯絡。 The Chinese version of this form may be obtained by contacting this Department by phone (187 8022) or fax (2519 9316). P.T.O.

Do not include RATES paid by Tenants.
 Do not include government rent.

To claim deduction of mortgage interest incurred in the acquisition of the property let, LEE Tai Fu must elect Personal Assessment. The interest to be deducted cannot exceed the net assessable value of the individual property.

IF SPACE IS INSUFFICIENT, PROVIDE PARTICULARS ON A SEPARATE SHEET. EXCLUDE CENTS WHEN STATING AMOUNTS.

PART 6 PERSONAL ASSESSMENT Do you wish to elect Personal Assessment? ('✓' in the appropriate boxes in this part) Complete this part as appropriate. Item (1) must be completed.
 (If you and/or your spouse had income chargeable to Property Tax and/or Profits Tax, election for Personal Assessment may reduce your tax liability. Do not complete this Part if you and your spouse had income chargeable to Salaries Tax only.)

- (1) I am / I and my spouse are eligible and wish to elect Personal Assessment. No Yes 51
- (2) My spouse had income assessable under the Inland Revenue Ordinance during the year. No Yes 52
- (3) Number of partnership business(es) of which I was a partner during the year 53
- (4) Number of properties PARTLY OWNED by me and LET during the year 53
- (5) Approved charitable donations NOT claimed under Parts 4 and 5 \$ 54

PART 7 DEDUCTION FOR INTEREST PAYMENTS If you wish to claim deduction for interest payments, please complete Part 7.1 and other parts as appropriate. Please also '✓' in the appropriate boxes in this part. (This part is applicable only if you had income chargeable to Salaries Tax during the year or if you elect Personal Assessment.)

7.1 DETAILS OF THE PROPERTIES - CLAIM FOR DEDUCTION FOR INTEREST PAYMENT

	Property 1	Property 2	Property 3
(1) Location of property in respect of which deduction for interest payments is claimed	2/F FLAT D 8 YAN OI RD H.K.	8/F FLAT A 123 YUN TSZ ST. KLN	10/F FLAT A 1 CHING YEE ST. H.K.
(2) A loan has been obtained for acquiring the property and secured by a mortgage or charge.	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>
(3) A re-mortgaged loan is involved. (If yes, must also complete Part 7.4 below)	Yes <input type="checkbox"/> 55	Yes <input type="checkbox"/> 63	Yes <input type="checkbox"/> 71
(4) My share of ownership (%)	100 (%) 56	100 (%) 64	50 (%) 72

7.2 CLAIM FOR DEDUCTION FOR INTEREST PAYMENTS TO PRODUCE RENTAL INCOME FROM PROPERTIES Applicable only if Personal Assessment is elected in Part 6.

My share of interest payments to produce the rental income \$ 75310 57 \$ 123456 65 \$ 73

7.3 CLAIM FOR DEDUCTION FOR HOME LOAN INTEREST Applicable if the property was used as your own residence. (Must also complete Part 8.1 if item (2) is applicable.)

- (1) My share of home loan interest payments \$ 58 \$ 66 \$ 80000 74
- (2) **Applicable only if your spouse had no chargeable income**
 - (i) I am nominated by my spouse to claim deduction for home loan interest paid by him / her Yes 59 Yes 67 Yes 75
 - (ii) His / her share of ownership (%) (%) 60 (%) 68 (%) 76
 - (iii) His / her share of home loan interest payments \$ 61 \$ 69 \$ 77
- (3) The property was occupied as my residence for the FULL YEAR. Yes 62 Yes 70 Yes 78

7.4 INTEREST PAYMENTS INVOLVING RE-MORTGAGED LOAN

(1) Name of lending institution for the re-mortgaged loan	<input type="text"/>	<input type="text"/>	<input type="text"/>
(2) Amount of the re-mortgaged loan	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>
(3) Interest paid for the re-mortgaged loan in the year	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>
(4) Period covered by the interest in item (3) above	<input type="text"/> to <input type="text"/>	<input type="text"/> to <input type="text"/>	<input type="text"/> to <input type="text"/>
(5) Date of redemption of the previous mortgaged loan	Day / Month / Year <input type="text"/>	Day / Month / Year <input type="text"/>	Day / Month / Year <input type="text"/>
(6) Balance of the previous mortgaged loan redeemed	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>
(7) Interest paid for the previous mortgaged loan in the year	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>
(8) Period covered by the interest in item (7) above	<input type="text"/> to <input type="text"/>	<input type="text"/> to <input type="text"/>	<input type="text"/> to <input type="text"/>

Taxpayers electing Personal Assessment must complete boxes 51 & 52 and other parts as appropriate.

- LEE Tai Fu can claim his share of home loan interest paid in respect of his residence.
 - The maximum deduction is \$100,000.
 - As LEE Tai Fu & YU Mei Yan are co-owners, the maximum amount allowable to each is \$50,000.

Documentary evidence needs not be submitted with this return but must be retained for future examination.

- Put down your share of actual amount of mortgage interest paid.
 - Cannot claim deductions for repayment of principal sum.

< Note 4 >

- Ms YU Mei Yan cannot nominate Mr LEE Tai Fu to claim deduction for any home loan interest paid by her because she had income chargeable to tax.
- She should claim deduction in her own tax return.

《Note 5》

- The allowance in respect of LEE Tai-Kwai can be claimed either by his parents or by his brother, LEE Tai-fu
- LEE Tai-fu has to put down the names & HKIC No. of the parents of LEE Tai-kwai in box 8.2(6)

- 4 -

IF SPACE IS INSUFFICIENT, PROVIDE PARTICULARS ON A SEPARATE SHEET.

EXCLUDE CENTS WHEN STATING AMOUNTS.

PART 8 ALLOWANCES AND ELDERLY RESIDENTIAL CARE EXPENSES (✓ in the appropriate boxes in this part)
Applicable only if you had income chargeable to Salaries Tax during the year or if you elect Personal Assessment.

8.1 MARRIED PERSON'S ALLOWANCE Applicable only if you were married for all or part of the year.

- (1) My spouse had income chargeable to Salaries Tax during the year. Yes No 79
- (2) I was living apart from my spouse who did not have any income chargeable to Salaries Tax during the year. Yes No 80
I have paid maintenance fees of \$ [] for his / her support during the year.
- (3) I wish to claim disabled dependant allowance in respect of my spouse who was eligible to claim an allowance under the Government's Disability Allowance Scheme during the year. Yes No 81

Taxpayer claiming Married Person's Allowance must complete box 79 or 80

8.2 CHILD ALLOWANCE AND DEPENDENT BROTHER / SISTER ALLOWANCE

For married taxpayers, all child allowances are to be claimed by the nominated spouse.

- | | First | Second | Third |
|---|------------------------------|--------------------------------|------------------------------|
| (1) Name | LEE HO OI | LEE TAI KWAI | |
| (2) Relationship (Enter '1' for child; or '2' for your brother / sister; or '3' for your spouse's brother / sister) | 1 82 | 2 86 | |
| (3) Date of birth | 2 2 0 3 2 0 0 4 83 | 2 5 0 2 1 9 8 3 87 | |
| (4) Enter '1' if age over 18 but under 25 and receiving full time education during the year; or '2' if age over 18 and incapacitated for work with disability during the year. | | 1 88 | |
| (5) I wish to claim disabled dependant allowance in respect of the dependant who was eligible to claim an allowance under the Government's Disability Allowance Scheme during the year. | Yes <input type="checkbox"/> | Yes <input type="checkbox"/> | Yes <input type="checkbox"/> |
| (6) Particulars of the parents of the dependant brother / sister : | | | |
| Father : Name | LEE HO | Hong Kong Identity Card Number | B 1 3 4 7 8 9 (5) 94 |
| Mother : Name | CHAN SUK | Hong Kong Identity Card Number | B 6 5 8 4 5 5 (A) 95 |

Child allowance in respect of all the children must be claimed either by LEE Tai-fu or YU Mei-yan

《Note 6》

For the year of assessment 2004/05, the dependant must reside in Hong Kong and reach the age of 60 or if under 60, is entitled to claim an allowance under the Government's Disability Allowance Scheme i.e. Mr. LEE Tai-fu could not claim the Dependent Parent Allowance in respect of Ms CHAN Suk

8.3 SINGLE PARENT ALLOWANCE Applicable only if you were single, widowed or married but living apart from your spouse throughout the year.

I had the sole or predominant care of my child / children mentioned in Part 8.2 above during the year. (Enter '1' for full year; or '2' for part of a year) 96

8.4 DEPENDENT PARENT / GRANDPARENT ALLOWANCE AND ELDERLY RESIDENTIAL CARE EXPENSES

- | | Dependant 1 | Dependant 2 | Dependant 3 |
|---|------------------------------|------------------------------|------------------------------|
| (1) Name | LEE HO | CHAN SUK | WU YUK |
| (2) Hong Kong Identity Card Number | B 1 3 4 7 8 9 (5) 97 | B 6 5 8 4 5 5 (A) 104 | A 0 1 0 2 0 3 (8) 111 |
| (3) Date of birth (enter month and year only) | 0 1 1 9 3 9 98 | 0 8 1 9 4 5 105 | 0 8 1 9 2 1 112 |
| (4) Relationship with me / my spouse (Enter '1' for parent; or '2' for grandparent) | 1 99 | 1 106 | 2 113 |
| Complete EITHER Item (5) OR Item (6). | | | |
| (5) Claim for Dependent Parent / Grandparent Allowance : | | | |
| (i) The dependant resided with me continuously during the year without paying full cost. (Enter '1' for full year; or '2' for at least 6 months) OR | 2 100 | 2 107 | |
| (ii) I / my spouse contributed not less than \$12,000 in money during the year towards the dependant's maintenance. | Yes <input type="checkbox"/> | Yes <input type="checkbox"/> | Yes <input type="checkbox"/> |
| (6) Claim for deduction for Elderly Residential Care Expenses : | | | |
| (i) Name of residential care home at which the dependant resided | | | Fook Luk Old Age Home |
| (ii) Amount of expenses paid by me / my spouse to the above residential care home during the year | \$ [] 102 | \$ [] 109 | \$ 5 0 0 0 0 11 |
| (7) I wish to claim disabled dependant allowance in respect of the dependant who was eligible to claim an allowance under the Government's Disability Allowance Scheme during the year. | Yes <input type="checkbox"/> | Yes <input type="checkbox"/> | Yes <input type="checkbox"/> |

The month and year of birth should be completed so as to ascertain if the dependant is 60 years old or over

PART 9 DECLARATION

I declare that the information given in this return, its Appendix (if applicable) and any other documents attached is true, correct and complete.

Date 22-5-2005

Signature *Lee Tai-fu*

IF YOU WERE MARRIED FOR ALL OR PART OF THE YEAR AND (1) HAVE ELECTED JOINT ASSESSMENT (in Part 4.4)/PERSONAL ASSESSMENT (in Part 6), OR (2) HAVE BEEN NOMINATED BY YOUR SPOUSE TO CLAIM HOME LOAN INTEREST DEDUCTION (in Part 7.3), YOUR SPOUSE MUST SIGN HERE TO INDICATE AGREEMENT.

Spouse's Signature *M. Y. Yu*

[Heavy penalties may be incurred for making an incorrect return or committing other offences - See Part 9 of the Guide]

Reference Material for Y/A 2004/05

- | | | |
|----------|----------------------|-----------------|
| (Parent) | born before 1/4/1945 | age 60 or over |
| (Child) | born after 1/4/1986 | age 18 or below |
| (Child) | born after 1/4/1979 | age 25 or below |

- The maximum allowable amount is \$60,000
- Only the net amount paid is deductible for tax purpose
- The amount claimed should be net of any assistance received from the Social Welfare Department or from any other person / organization

- This Department will send correspondence to the Postal Address
- If you have changed your postal address, please notify this Department immediately

The Department will communicate with your representative regarding your tax affairs

Complete this Section only if you have changed your marital status during the year 2004/05

- Applicant is required to pay fees
- Minimum charge is \$10,000

Appendix to B.I.R.60

This Appendix forms part of the Tax Return - Individuals (B.I.R.60) and should be submitted together with the tax return. If none of the sections in the Appendix is applicable, it is NOT necessary to send it back. If space is insufficient, provide additional information on a separate sheet.

Your File No. : 6 Year of Assessment : /
[Please complete as printed on page 1 of B.I.R.60]

Section 1 NOTIFICATION OF AMENDMENT TO PERSONAL PARTICULARS (Complete only if your address / marital status has changed.)

(1) **New Postal Address** *

(2) **New Residential Address** * (Write 'As above' if it is the same as your Postal Address as stated above.)

(3) **Change of Marital Status** (Enter '2' if Married, '3' if Separated, '4' if Divorced or '5' if Widowed)
 Effective date of change
 * Please use BLOCK LETTERS
 Day Month Year

Section 2 AUTHORIZED REPRESENTATIVE (Complete only if you have appointed a representative. Such an appointment is NOT compulsory.)

For the purposes of the Inland Revenue Ordinance, I hereby authorize of (Address) to act on my behalf.

If the authorized representative shown here is different from the one previously appointed, insert '✓' in the box.

The representative's Business Registration No. and Branch No., if any

The representative's Reference No. (Symbols and punctuation marks should be omitted)

If the reference number shown above is different from that previously used, insert '✓' in the box.

Section 3 ADVANCE RULINGS

If you have obtained an advance ruling, which relates to this year of assessment, under section 88A of the Inland Revenue Ordinance, state:

(1) whether you have relied on that ruling in preparing and providing this return, and

(2) whether there are any material changes to the arrangements identified in that ruling.
 (insert '✓' in the appropriate boxes)

Section 4 TAX CREDIT UNDER THE ARRANGEMENT FOR AVOIDANCE OF DOUBLE TAXATION WITH THE MAINLAND

Source of income	Name of employer or business	Amount of income involved (HK\$)	Net amount of tax credit claimed (Submit documentary evidence) (HK\$)
(1) Employment			
(2) Sole Proprietorship Business			
(3) Partnership Business (if you elect Personal Assessment)			

Section 5 APPLICATION FOR A LUMP SUM INCLUDED UNDER PART 4.1 OF B.I.R.60 TO BE RELATED BACK

Name of employer	Nature of payment	Amount (HK\$)	Date received Day / Month / Year	Period to which payment relates	Amount to be related back to previous year(s) (HK\$)

Section 6 APPLICATION FOR FULL / PARTIAL EXEMPTION OF INCOME INCLUDED UNDER PART 4.1 OF B.I.R.60

Full/partial exemption is claimed (insert '✓' in the appropriate box)	Reason for claim & supporting facts	Basis of calculation (For exemption claim under section 8 (1A) (c) of the Inland Revenue Ordinance, the tax receipts must be submitted)	
		No. of days present in Hong Kong (if applicable)	
<input type="text" value="Full"/> <input type="text" value="Partial"/>			
Name of employer	Previous claim under the same employment (insert '✓' in the appropriate box)	Amount of income to be excluded (HK\$)	during the year (Submit detailed itinerary covering the whole period) during last year (Complete only if you are a commander / master / crew of a ship or aircraft)
	<input type="text" value="No"/> <input type="text" value="Yes"/>		

Section 7 NOTIFICATION OF TRANSACTIONS FOR / WITH NON-RESIDENT PERSONS

Business Registration Number of the business involved

During the basis period, did you:

(1) receive, as agent, on behalf of a non-resident person any other trade or business income arising in or derived from Hong Kong?

(2) pay or accrue any fees to a non-resident person in respect of professional services rendered, wholly or partly, in Hong Kong?

If yes, please state the full amount of fees paid or accrued in respect of professional services rendered. \$

If you had more than 1 business transacted for / with non-resident persons, please report on a separate sheet.

Date 22-05-2005 Name LEE TAI FU Signature *Lee Tai Fu*

如需本附錄的中文版，請致電 (187 8022) 或傳真 (2519 9316) 與本局聯絡。

4/2004 (E A) The Chinese version of this Appendix may be obtained by contacting this Department by phone (187 8022) or fax (2519 9316).