



AMENDED RETURN FORM

M

LEMBAGA HASIL DALAM NEGERI MALAYSIA
AMENDED RETURN FORM OF A NON-RESIDENT INDIVIDUAL
UNDER SECTION 77B OF THE INCOME TAX ACT 1967

YEAR OF ASSESSMENT

2010

This form is prescribed under section 152 of the Income Tax Act 1967

CP6G [Pin. 2010]

1 Name (as per identity card / passport)

2 Income Tax No. SG / OG

Enter SG or OG ▲

3 New Identity Card No. 4 Old Identity Card No.

5 Police No. 6 Army No.

7 Current Passport No. 8 Expiry Date of Current Passport - -

Day Month Year

9 Passport No. Registered with LHDNM 10 Date of Birth - -

Day Month Year

11 Telephone No. - 12 Carry-back of Current Year Loss 1 = Yes 2 = No

13 Approved by the Minister as a Knowledge Worker 1 = Yes 2 = Not Applicable 14 Date of Approval by the Minister (if item 13 = 1) - -

Day Month Year

[Declare amount in Ringgit Malaysia (RM) currency]

| Amount / Additional Amount of Chargeable Income | Tax / Additional Tax Charged | Total Tax Payable |
|---|------------------------------|----------------------|
| <input type="text"/> | <input type="text"/> | <input type="text"/> |

PART A: STATUTORY INCOME AND TOTAL INCOME

| Statutory Business Income | Business Code | Amount (RM) |
|---|----------------------|----------------------|
| A1 Business 1 | <input type="text"/> | <input type="text"/> |
| A2 Business 2 | <input type="text"/> | <input type="text"/> |
| A3 Business 3 + 4 and so forth (if any) | <input type="text"/> | <input type="text"/> |

| Statutory Partnership Income | Income Tax No. | Amount (RM) |
|--|------------------------|----------------------|
| A4 Partnership 1 | D <input type="text"/> | <input type="text"/> |
| A5 Partnership 2 | D <input type="text"/> | <input type="text"/> |
| A6 Partnership 3 + 4 and so forth (if any) | D <input type="text"/> | <input type="text"/> |

A7 Aggregate statutory income from businesses (A1 to A6) A7

A8 LESS: Business losses brought forward (Restricted to amount in A7) A8

A9 TOTAL (A7 - A8) A9

Name _____

Income Tax No.

Statutory Income from Other Sources

A10 Employment * / Director's fees A10

* Claim for exemption under:
 1 = Paragraph 21 Schedule 6
 2 = Double Taxation Agreement between Malaysia and (Use Country Code)
Amount exempted

A11 Dividends A11

A12 Discounts A12

A13 Rents and premiums A13

A14 Pensions, annuities and other periodical payments not falling under A10 to A13 A14

A15 Other gains or profits not falling under A10 to A14 A15

A16 Additions pursuant to paragraph 43(1)(c) A16

A17 Aggregate statutory income from other sources (A10 to A16) A17

A18 **AGGREGATE INCOME** (A9 + A17) A18

A19 **LESS:** Current year business losses A19
(Restricted to amount in A18)

A20 **TOTAL** (A18 - A19) A20

LESS: Other Deductions

A21 Qualifying prospecting expenditure - Schedule 4 and paragraph 44(1)(b) A21

A22 **TOTAL** (A20 - A21) (Enter '0' if value is negative) A22

LESS: Donations / Gifts / Contributions

A23 Gift of money to the Government, State Government or local authorities A23

A23A Gift of money to approved institutions or organisations

A24 Gift of money or contribution in kind for any approved sports activity or sports body

A25 Gift of money or contribution in kind for any project of national interest approved by the Minister of Finance

} Restricted to 7% of A18

A26 Gift of artefacts, manuscripts or paintings to the Government / State Government A26

A27 Gift of money for the provision of library facilities or to libraries A27

A28 Gift of money or contribution in kind for the provision of facilities in public places for the benefit of disabled persons A28

Name _____

Income Tax No.

| SPECIAL DEDUCTION, FURTHER DEDUCTION AND DOUBLE DEDUCTION (Part J of Form M) | | |
|--|-----------------|-------------------------|
| Item No. * | Claim Code | Amount |
| | | |
| INCENTIVE CLAIM / EXEMPT INCOME (Part K of Form M) | | |
| Item No. * | Amount Exempted | Balance Carried Forward |
| | | |
| FINANCIAL PARTICULARS OF INDIVIDUAL (Part L of Form M) | | |
| Item No. * | Subject | Amount |
| | | |

PART C: TAX PAYABLE / REPAYABLE

C1 CHARGEABLE INCOME (from A34 or A36 whichever applies)

C2 COMPUTATION OF TAX CHARGEABLE
Division of Chargeable Income according to the rate applicable

C2a Chargeable Income subject to Part XIV of Schedule 1 (if item 13 = 1)

| Knowledge Worker Approved By The Minister | |
|--|----------------------|
| $= \frac{\text{Gross income from employment with a designated company}}{\text{Total gross income from all sources}} \times \text{Chargeable income (from C1)}$ | |
| = | <input type="text"/> |

Rate 15% **Income Tax**

Chargeable Income subject to Part I of Schedule 1

Rate (%)

Income Tax

C2b

26

Gross income subject to tax at other rates

C2c

5

C2d

8

C2e

10

C2f

12

C2g

15

C2h

C3 Total Income Tax (C2a to C2h)

C3

Name _____

Income Tax No.

LESS: Tax Rebate

- C4** Fees / Levy paid in 2010 by a holder of an Employment Pass, Visit Pass (Temporary Employment) or Work Pass (Restricted to amount in C3) C4
- C5** Total (C3 - C4) C5
- C6** **ADD:** Tax previously repaid (from D11 of original Form M) C6
- C7** Total (C5 + C6) C7

LESS: Deductions and Reliefs

- C8** Tax deduction under section 51 of Finance Act 2007 (dividends)
- C9** Section 110 tax deduction (others) in respect of A15 and / or A33
- C10** Section 133 tax relief (Restricted to amount in C7)

- C11** Total deduction and relief (C8 to C10) C11
- C12** TAX PAYABLE (C7 – C11) C12

PART D: COMPUTATION OF INCREASE IN TAX AND TAX PAYABLE

- D1** Tax payable (from C12) D1
- D2** **LESS:** Previous tax payable D2
- D3** Tax / Additional tax charged (D1 – D2) D3
- D4** Increase in tax under section 77b of the Income Tax Act 1967 in respect of:-
 - D4a** Amended return furnished within a period of 60 days after the due date (D3 x 10%) D4a
 - Or**
 - D4b** Amended return furnished after the period of 60 days from the due date but not later than 6 months from the due date
[D3 x 10%] + [{ D3 + (D3 x 10%) } x 5%] D4b
- D5** Total tax payable [(D3 + D4a) or (D3 + D4b)] D5

Name _____

Income Tax No.

PART E: PARTICULARS OF OTHER AMENDMENTS

** For items amended, please indicate the Item No. as in the original return form. Fill in relevant items only.
 • Please furnish attachment as per the following format in case of insufficient space.

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

DECLARATION

I

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.

This return form is made: 1 = on my own behalf
 2 = on behalf of

Signature

Date
Day Month Year

Designation

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

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

I RULES

- A non-resident 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 non-resident individual as a result of the amendment made.
- A non-resident 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 C1 of this Amended Return Form **minus** amount D1 of the original Form M);
 - (b) specify the amount of tax / additional tax payable on that chargeable income (amount D3);
 - (c) specify the amount of tax payable on the tax which has or would have been wrongly repaid (amount D5);
 - (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 subsection 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 subsection 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%)

A non-resident individual making the amendment is required to compute and enter the amount of increase in tax at item D4(a) or D4(b) on page 5 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 duly signed.

V SUBMISSION OF AMENDED RETURN FORM

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