LEMBAGA HASIL DALAM NEGERI MALAYSIA

AMENDED RETURN FORM OF A NON-RESIDENT INDIVIDUAL UNDER SECTION 77B OF THE INCOME TAX ACT 1967

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

AMENDED RETURN FORM **M**

YEAR OF ASSESSMENT **2024**

CP6G - Pin. 2024

BASIC PARTICULARS

1	Name *(As per identification document)*				
2	Tax Identification No.(TIN)		3	Identification no.	
4	Current passport no.		5	Expiry date of current passport	*(dd/mm/yyyy)*
6	Passport no. registered with LHDNM		7	Date of birth	*(dd/mm/yyyy)*

PART B: COMPUTATION OF INCOME TAX

				RM	Sen
B1	Statutory income from businesses	B1a Number of businesses	B1		.00
B2	Statutory income from partnerships	B2a Number of partnerships	B2		.00
B3	Aggregate statutory income from businesses (B1 + B2)		B3		.00
B4	**LESS:** Business losses brought forward *(Restricted to B3)*		B4		.00
B5	TOTAL (B3 – B4)		B5		.00
B6	Statutory income from employment ***** / director's fees	B6a Number of employment	B6		.00

* If there is a claim for exemption of employment income under:

1 = Paragraph 21 Schedule 6

2 = Double Taxation Agreement between Malaysia and ____ *(Use country code)*

State: Amount exempted ____ **.00**

			RM	Sen
B7	Statutory income from rents	B7		.00
B8	Statutory income from discounts, premiums, pensions, annuities, other periodical payments, other gains or profits and additions pursuant to paragraph 43(1)(*c*)	B8		.00
B9	AGGREGATE INCOME (B5 + B6 + B7 + B8)	B9		.00
B10	**LESS:** Current year business losses *(Restricted to B9)*	B10		.00
B11	**LESS:** Qualifying prospecting expenditure – Schedule 4	B11		.00
B12	**LESS:** Approved donations / gifts / contributions *(Amount from E8)*	B12		.00
B13	TOTAL [B9 – (B10 to B12)] *(Enter '0' if value is negative)*	B13		.00
B14	TAXABLE PIONEER INCOME	B14		.00
B15	Gross income subject to tax at other rates (Please specify: ____)	B15		.00
B16	TOTAL INCOME (SELF) (B13 + B14 + B15)	B16		.00
B17	TOTAL INCOME TRANSFERRED FROM HUSBAND / WIFE * FOR JOINT ASSESSMENT	B17		.00

* Type of income transferred from HUSBAND / WIFE ☐ *1 = Carries on business* *2 = Does not carry on business*

			RM	Sen
B18	AGGREGATE OF TOTAL INCOME (B16 + B17)	B18		.00
B19	CHARGEABLE INCOME (From B16 or B18 whichever applies)	B19		.00

B20 COMPUTATION OF TAX CHARGEABLE

Division of Chargeable Income according to the rate applicable

	Chargeable Income	Tax rate (%)		Income Tax
B20a	.00	30	B20a	.
B20b	.00		B20b	.
B20c	.00		B20c	.

			Income Tax
B21	TOTAL INCOME TAX (B20a to B20c)	B21	.
B22	**ADD**: Tax previously repaid *(From B24 Form M)*	B22	.
B23	TOTAL (B21 + B22)	B23	.
B24	**LESS:** *Section 110 (others)* . *Section 133* .	B24	.
B25	TAX PAYABLE (B23 – B24)	B25	.
B26	**LESS:** Previous tax payable *(From B23 Form M)*	B26	.
B27	Tax / Additional tax charged (B25 – B26)	B27	.
B28	Increase in tax under subsection 77B(4) in respect of Amended Return Form furnished within a period of 6 months after the due date for the submission of Return Form (B27 x 10%)	B28	.
B29	TOTAL TAX PAYABLE (B27 + B28)	B29	.

Name: .... Tax Identification No. (TIN): ....

PART E: DONATIONS / GIFTS / CONTRIBUTIONS

E1	Gift of money to the Government / State Government / local authority		.00
E2a	Gift of money to approved institutions / organisations / funds	.00	*Restricted to 10% of B9* E2 .00
E2b	Gift of money for any sports activity approved by the Minister of Finance	.00	
E2c	Gift of money or cost of contribution in kind for any project of national interest approved by the Minister of Finance	.00	
E2d	Gift of money in the form of *wakaf* to religious authority / religious body / public university or gift of money in the form of endowment to public university	.00	
E3	Gift of artefacts, manuscripts or paintings to the Government or State Government		.00
E4	Gift of money for the provision of library facilities or to libraries	*Restricted to 20,000*	.00
E5	Gift of money or contribution in kind for the provision of facilities in public places for the benefit of disabled persons		.00
E6	Gift of money / cost / value of gift of medical equipment to any healthcare facility approved by the Ministry of Health	*Restricted to 20,000*	.00
E7	Gift of paintings to the National Art Gallery or any state art gallery		.00
E8	Total approved donations / gifts / contributions [E1 to E7] *(Transfer this amount to B12)*		.00

PART F: PARTICULARS OF BUSINESS INCOME

Enter the amount without sen.

F1 Summary of business and partnership losses subject to loss restriction

LOSSES OF CURRENT YEAR OF ASSESSMENT

(a) Current year of assessment business and partnership losses	(b) Amount absorbed from tax exempt income of pioneer business	(c) Amount absorbed in the current year of assessment	(d) Balance carried forward (d = a - b - c)

LOSSES OF PRIOR YEARS OF ASSESSMENT

Year of assessment in which losses are incurred	(e) Original amount of losses in the year of assessment in which losses are first incurred	Unabsorbed losses position at the beginning of the current year of assessment: (f) Amount absorbed from tax exempt income of pioneer business	(g) Amount absorbed (Accumulated)	(h) Balance unabsorbed (h = e – f – g)	Losses absorbed / disregarded in the current year of assessment: (j) Amount disregarded under subsection 44(5F)	(k) Amount disregarded under subsection 25(5) PIA 1986	(m) Amount absorbed	(n) Balance carried forward (n = h – j – k – m)
2018 and before								
2019								
2020								
2021								
2022								
2023								

F2 Business capital allowances carried forward		F3 Partnership capital allowances carried forward	

PART H: INCENTIVE CLAIM

Refer to Explanatory Notes for the list of incentive claim code. Please use additional sheet separately in case of insufficient space.

H1 Claim for Special Deduction(s) / Further Deduction(s) / Double Deduction(s) / Incentive(s) under paragraph 127(3)(*b*) of the Income Tax Act 1967

	Incentive Code	Balance Brought Forward	Amount Claimed	Amount Absorbed	Balance Carried Forward
i.					
ii.					

H2 Claim for incentive(s) under subsection 127(3A) of the Income Tax Act 1967

	Incentive Approval No.	Balance Brought Forward	Amount Claimed	Amount Absorbed	Balance Carried Forward
i.					
ii.					

Name: ______________________ Tax Identification No. (TIN): ______________________

PART J: FINANCIAL PARTICULARS OF INDIVIDUAL (MAIN BUSINESS ONLY)

J1	Name of business			
J1A	Registration no.		J2 Business code	
J2A	Type of business activity			

STATEMENT OF PROFIT OR LOSS			STATEMENT OF FINANCIAL-POSITION		
J3	Sales or turnover	.00	**NON-CURRENT ASSETS:**		
	LESS:		J28	Land and buildings	.00
J4	Opening Inventory	.00	J29	Plant and machinery	.00
J5	Purchases and cost of production	.00	J30	Motor vehicles	.00
J6	Closing Inventory	.00	J31	Other non-current assets	.00
J7	Cost of sales (J4 + J5 – J6)	.00	J32	**TOTAL NON-CURRENT ASSETS** (J28 to J31)	.00
J8	**GROSS PROFIT / LOSS** (J3 – J7)	.00	J33	Investments	.00
	▲ *(Enter 'X' if negative)*		**CURRENT ASSETS:**		
OTHER INCOME:			J34	Inventory	.00
J9	Other business income	.00	J35	Trade debtors	.00
J10	Dividends	.00	J36	Sundry debtors	.00
J11	Interest and discounts	.00	J37	Cash in hand	.00
J12	Rents, royalties and premiums	.00	J38	Cash at bank	.00
J13	Other income	.00		▲ *(Enter 'X' if negative)*	
J14	**TOTAL** (J9 to J13)	.00	J39	Other current assets	.00
EXPENSES:			J40	**TOTAL CURRENT ASSETS** J34 to J39)	.00
J15	Loan interest	.00	J41	**TOTAL ASSETS** (J32 + J33 + J40)	.00
J16	Salaries and wages	.00	**LIABILITIES:**		
J17	Rental / lease	.00	J42	Loans and overdrafts	.00
J18	Contracts and subcontracts	.00	J43	Trade creditors	.00
J19	Commissions	.00	J44	Sundry creditors	.00
J20	Bad debts	.00	J45	**TOTAL LIABILITIES** (J42 to J44)	.00
J21	Travelling and transport	.00	**OWNER'S EQUITY:**		
J22	Repairs and maintenance	.00	J46	Capital account	.00
J23	Promotion and advertisement	.00	J47	Current account balance brought forward	.00
J24	Other expenses	.00		▲ *(Enter 'X' if negative)*	
J25	**TOTAL EXPENDITURE** (J15 to J24)	.00	J48	Current year profit / loss	.00
J26	**NET PROFIT / LOSS**	.00		▲ *(Enter 'X' if negative)*	
	▲ *(Enter 'X' if negative)*		J49	Net advance / drawings	.00
				▲ *(Enter 'X' if negative)*	
J27	Non-allowable expenses	.00	J50	Current account balance carried forward	.00
				▲ *(Enter 'X' if negative)*	

PART K : PARTICULARS OF TAX AGENT WHO COMPLETES THIS AMENDED RETURN FORM

K1	Name of tax agent			
K2	Tax agent's approval no.	_ _ / _ _ _ _ _ / _ _ / _ _ _ _		
K3	Name of firm			
K4	Firm's address			
		Postcode	City	
		State		
K5	Firm's Tax Identification No. (TIN)		K8	Tax agent's signature
K6	Firm's telephone no.			
K7	Firm's e-mail		K9	Date of signature *(dd/mm/yyyy)*

Name: ______________________ Tax Identification No. (TIN): ______________________

DECLARATION

I [ ] Identification / 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 = This Amended Return Form is made on my own behalf
2 = This Amended Return Form is made on behalf of the individual in item1
3 = As an executor of the deceased person's estate

Signature: [ ]

Date: [ ] *(dd/mm/yyyy)*