



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
2021
CP6G [Pind. 2021]

BASIC PARTICULARS

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

Amount / Additional Amount of Chargeable Income	Tax / Additional Tax Charged	Total Tax Payable

PART A: COMPUTATION OF TOTAL TAX PAYABLE

			RM	Sen
A1	Statutory income from businesses	A1a Number of businesses	A1	.00
A2	Statutory income from partnerships	A2a Number of partnerships	A2	.00
A3	Aggregate statutory income from businesses (A1 + A2)		A3	.00
A4	LESS: Business losses brought forward (Restricted to amount in A3)		A4	.00
A5	Total (A3 - A4)		A5	.00
A6	Statutory income from employment * / director's fees	A6a Number of employment	A6	.00
* If there is a claim for exemption of employment income under:				
<input type="checkbox"/> 1 = Paragraph 21 Schedule 6				
<input type="checkbox"/> 2 = Double Taxation Agreement between Malaysia and <input type="text"/> (Use country code)				
State: Amount exempted <input type="text"/> .00				
A7	Statutory income from rents		A7	.00
A8	Statutory income from discounts, premiums, pensions, annuities, other periodical payments, other gains or profits and additions pursuant to paragraph 43(1)(c)		A8	.00
A9	AGGREGATE INCOME (A5 + A6 + A7 + A8)		A9	.00
A10	LESS: Current year business losses (Restricted to amount in A9)		A10	.00
A11	LESS: Qualifying prospecting expenditure - Schedule 4		A11	.00
A12	LESS: Approved donations / gifts / contributions		A12	.00
A13	TOTAL [A9 - (A10 to A12)] (Enter '0' if value is negative)		A13	.00
A14	TAXABLE PIONEER INCOME		A14	.00
A15	Gross income subject to tax at other rates (Please specify <input type="text"/>)			.00
A16	TOTAL INCOME (SELF) (A13 + A14 + A15)		A16	.00
A17	TOTAL INCOME TRANSFERRED FROM HUSBAND / WIFE * FOR JOINT ASSESSMENT		A17	.00
* Type of income transferred from HUSBAND / WIFE <input type="checkbox"/> 1 = With business income 2 = Without business income				
A18	AGGREGATE OF TOTAL INCOME (A16 + A17)		A18	.00
A19	CHARGEABLE INCOME (From A16 or A18 whichever applies)		A19	.00
A20	COMPUTATION OF TAX CHARGEABLE			
Division of Chargeable Income according to the rate applicable		Tax rate (%)	Income Tax	
A20a	<input type="text"/>	30	A20a	.
A20b	<input type="text"/>		A20b	.
A20c	<input type="text"/>		A20c	.
A21	TOTAL INCOME TAX (A20a to A20c)		A21	.
A22	ADD: Tax previously repaid (From B24 Form M)		A22	.
A23	TOTAL (A21 + A22)		A23	.
A24	LESS: Section 110 (others) <input type="text"/> . Section 133 <input type="text"/> .		A24	.
A25	TAX PAYABLE (A23 - A24)		A25	.
A26	LESS: Previous tax payable (From B23 Form M)		A26	.
A27	Tax / Additional tax charged (A25 - A26)		A27	.
A28	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 (A27 x 10%)		A28	.
A29	Total tax payable (A27 + A28)		A29	.

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.

- 1 = This Amended Return Form is made on my own behalf 2 = This Amended Return Form is made on behalf of the individual in item 1
 3 = As an executor of the deceased person's estate

Signature:

Date: (dd/mm/yyyy)

Name: _____

Income Tax No.: _____

PART B: FOR JOINT ASSESSMENT (IF ITEM A17 IS APPLICABLE)

This section is to be completed if there is a change in the amount for item A17 above in comparison with the amount in item B17 of the individual's original Form M.

- * Refer to the item no. in the original Return Form of the husband / wife (Form BE / B / BT / M / MT) in respect of items amended. Fill in relevant items only.
- Please furnish attachment as per the following format in case of insufficient space.

STATUTORY INCOME AND TOTAL INCOME (Part B of Form BE / B / BT / M / MT)		
Item No. *	Subject	Amount
FINANCIAL PARTICULARS OF INDIVIDUAL (Part K of Form B / Part M of Form BT / Part J of Form M / MT)		
Item No. *	Subject	Amount
PARTICULARS OF BUSINESS INCOME (Part J of Form B / Part L of Form BT / Part F of Form M / MT)		
Item No. *	Subject	Amount

PART C: DONATIONS / GIFTS / CONTRIBUTIONS

C1	Gift of money to the Government / State Government / local authority			.00
C2a	Gift of money to approved institutions / organisations / funds		.00	} Restricted to 10% of A9 C2
C2b	Gift of money for any sports activity approved by the Minister of Finance		.00	
C2c	Gift of money or cost of contribution in kind for any project of national interest approved by the Minister of Finance		.00	
C2d	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	
C3	Gift of artefacts, manuscripts or paintings to the Government or State Government			.00
C4	Gift of money for the provision of library facilities or to libraries		Restricted to 20,000	.00
C5	Gift of money or contribution in kind for the provision of facilities in public places for the benefit of disabled persons			.00
C6	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
C7	Gift of paintings to the National Art Gallery or any state art gallery			.00
C8	Total approved donations / gifts / contributions [C1 to C7] (Transfer this amount to A12)			.00

PART D: INCENTIVE CLAIM (Part H of Original Form M)

Refer to M 2021 Explanatory Notes for the list of incentive claim code. Please use additional sheet separately in case of insufficient space.

D1 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.				

D2 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.				

PART E: PARTICULARS OF BUSINESS INCOME (Part F of Original Form M)

Enter the amount without sen.

E1 Summary of business and partnership losses subjected to restriction under subsection 44(5F) of the Income Tax Act 1967

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		Losses Absorbed / Disregarded In The Current Year Of Assessment		(m) Balance Carried Forward (m = h - j - k)
		(f) Amount Absorbed From Tax Exempt Income of Pioneer Business	(g) Amount Absorbed (Accumulated)	(h) Balance Unabsorbed (h = e - f - g)	(j) Amount Disregarded Under [Subsection 44(5F)]	
2018 and before						
2019						
2020						
E2	Business capital allowances carried forward			E3	Partnership capital allowances carried forward	

PART F: FINANCIAL PARTICULARS OF INDIVIDUAL (Part J of Original Form M)

- ** For items amended, please indicate the item no. as in the original Form M. Fill in relevant items only.
- Please furnish attachment as per the following format in case of insufficient space.

Item No. **	Subject	Amount