

BASIC PARTICULARS			
1	Name (as per identification document)		
2	Income Tax No.		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)
8	Telephone No.	-	9 Date Approved By The Minister As Knowledge Worker (dd/mm/yyyy)

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

PART A: STATUTORY INCOME, TOTAL INCOME AND TAX PAYABLE		RM	Sen
A1	Statutory income from businesses	A1	.00
A2	Statutory income from 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	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 and paragraph 44(1)(b)	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

Chargeable Income subject to Part XIV of Schedule 1

A20a A = Gross income from employment with a designated company
B = Total gross income from all sources
C = Chargeable income (from A19)

A	<input type="text"/>	X	C	<input type="text"/>	=	<input type="text"/>
B	<input type="text"/>					

Income Tax

Income Tax Computation in respect of Chargeable Income subject to Part XIV of Schedule 1

A20b	Chargeable Income (from A20a)	.00	At the Tax Rate of 15%	A20b		.
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Chargeable Income subject to Part I of Schedule 1

A20c	<input type="text"/>	.00	At the Tax Rate of 25% =	A20c		.
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Gross income subject to tax at other rates

A20d	<input type="text"/>	.00	At the Tax Rate of	<input type="text"/>	% =	A20d		.
A20e	<input type="text"/>	.00	At the Tax Rate of	<input type="text"/>	% =	A20e		.

A21 TOTAL INCOME TAX (A20a to A20e)

A22	LESS: Section 110 (others)	<input type="text"/>	.	Section 132 and 133	<input type="text"/>	.
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A23	TAX PAYABLE (A21 - A22)	A23	.
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A24	LESS: Previous Tax Payable (A23 - A24)	A24	.
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A25	Tax / Additional Tax Charged	A25	.
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A26 Increase in tax under section 77B of the Income Tax Act 1967 in respect of:-

A26a	Amended return furnished within a period of 60 days after the due date (A25 x 10%)	A26a	.
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Or

A26b	Amended return furnished within the period of 60 days from the due date but not later than 6 months from the due date [A25 x 10%] + [(A25 + (A25 x 10%)) x 5%]	A26a	.
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A27	Total Tax Payable [(A25 + A26a) or (A25 + A26b)]	A27	.
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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 MT.

- * Refer to the Item No. in the original return form of the husband / wife (Form 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 Husband's / Wife's Form MT / M)

Item No. *	Subject	Amount

FINANCIAL PARTICULARS OF INDIVIDUAL (Part F of Husband's / Wife's Form MT / M)

Item No. *	Subject	Amount

PART C: 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.

FINANCIAL PARTICULARS OF INDIVIDUAL (Part F of Original Form MT)

Item No. **	Subject	Amount

DECLARATION

I Identificatin / Passport No.

hereby declare that the information regarding the income and claim for deductions and reliefs given by me in this 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 the individual in item 1 3 = as an executor of the deceased person's estate

Signature:

Date: (dd/mm/yyyy)

GUIDE NOTES ON AMENDED RETURN FORM MT FOR YEAR OF ASSESSMENT 2015

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 A19 of this Amended Return Form **minus** amount B19 of the original Form MT);
 - (b) specify the amount of tax / additional tax payable on that chargeable income (amount A25);
 - (c) specify the amount of tax payable on the tax which has or would have been wrongly repaid (amount A27);
 - (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 A26a or A26b 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.