

**MINISTRY OF FINANCE OF THE REPUBLIC OF INDONESIA
DIRECTORATE GENERAL OF TAXES**

**INSTRUCTION FOR THE COMPLETION OF
INCOME TAX RETURN FOR INDIVIDUAL TAXPAYER**

WITH INCOME :

- 1. FROM BUSINESS ACTIVITIES/INDEPENDENT SERVICE THAT IMPLEMENT BOOKS OF ACCOUNT OR DEEMED PROFIT**
- 2. FROM EMPLOYMENT FOR ONE OR MORE EMPLOYER(S)**
- 3. INCOME SUBJECT TO FINAL AND/OR FINALIZED TAX**
- 4. FROM OTHER INCOME**

(FORM 1770)

GENERAL INSTRUCTION

In accordance with the provisions of Law No 6 of 1983 concerning the General Provisions and Tax Procedures as lastly amended by the Law No.16 of 2009, Taxpayers need to comply with the following conditions:

1. Any Taxpayer should be required to complete and file its Annual Tax Return truly, completely, and clearly and also sign it.
2. The return shall be signed by the taxpayer or his authorized proxy/representative.
3. The return shall be assumed not filed if it is not signed or is not fully provided with details and/or documents as regulated by Minister of Finance Regulation No. 181/PMK.03/2007 as amended by Minister of Finance Regulation No. 152/PMK.03/2009 and Director General of Taxes Decree No. KEP-214/PJ./2001.
4. Any Taxpayer shall collect his/her own Annual Tax Return to tax office (KPP)/ taxation and consultation office (KP2KP) or can be downloaded through website www.pajak.go.id and file it not later than 3 (three) months after the end of taxable year .
5. The tax return may be delivered directly in to the tax office where the tax payer is registered or other places regulated by the Director General of Taxes which is : Tax corner, Tax mobile and specific appointed tax return receiving places (Drop Box) or send it by registered mail through post office or some other ways as regulated by Minister of Finance Decree No. 181/PMK.03/2007 as amended by Minister of Finance Regulation No. 152/PMK.03/2009
6. Any underpayment shall be paid in full before the tax return filed. Failure to make full payment within such a period shall result in an administrative sanction in the form of a monthly interest of two percent (2%) from the due date of payment to the date on which the full payment is made. Any portion of a month shall be considered as a full month.

7. The taxpayer shall be required to make tax payments to the State Treasury through a Post Office or banks designated by the Minister of Finance.
8. The Director General of Taxes may – at the request of a taxpayer – give an approval of an installment or a deferral of tax payment, including any underpaid tax in the annual tax return (income tax article 29) for a period not exceeding a 12 (twelve) month period. Under Director General of Taxes Decree No. PER-38/PJ/2008, the request shall be submitted in writing to the head of a tax office in which the taxpayer is registered, at the latest 9 (nine) working days before payment due date, using a designated form attached in attachment Form- I on that decree.
9. The Director General of Taxes may – at the request of a taxpayer – extend the filing period of an annual tax return for no later than 2 (two) months. The request shall be made in writing, accompanied with a statement of one-tax-year's interim tax due and its proof of payment.
10. Failure to file the Annual Tax Return within the specified period or an extended period shall result in an administrative fine of IDR 100,000 (one hundred thousand rupiah).
11. Anyone who – by reason of negligence or deliberately – fails to file an Annual Tax Return, or files one incorrectly, or not completed, or furnishes false information which may causes to the Government, shall be subject to administrative sanctions and / or criminal sanctions in accordance with the provisions of the applicable legislation.

ATTACHMENT - I
(FORM 1770 – I)

PAGE 1

**CALCULATION OF DOMESTIC NET INCOME FROM BUSINESS AND/OR INDEPENDENT SERVICE
(FOR TAXPAYER APPLYING BOOKS OF ACCOUNT)**

This form shall be used to calculate the total of domestic net income received or accrued by taxpayer him/herself, spouse, and children or adopted children from business, independent service, and other activities, except for any income derived from:

1. Spouse who lives separately based on court decision;
2. Spouse on the basis of an agreement for the separation of property and income
3. It is requested by wife who chooses to meet her own tax right and obligation
Should be reported in spouse's Annual Tax Return.

(Article 4, Article 6, Article 8, Article 9, Article 10, Article 11 and Article 11A Income Tax Law).

TAXABLE YEAR

Mark the appropriate taxable year in the box available.

Example : Taxable Year 2010

2	0	1	0
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Period of January – December

0	1	to	1	2	to	1	0
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PART A : DOMESTIC NET INCOME FROM BUSINESS ACTIVITIES AND/OR INDEPENDENT SERVICE (FOR TAXPAYER APPLYING BOOKS OF ACCOUNT)

This part shall be completed by a taxpayer who apply books of account only, to make a statement of domestic net income from commercial and/or independent service earned and received by the taxpayer himself, his spouse and his children and adopted children in the taxable year concerned.

Any taxpayer whose financial statement has been audited by public accountant shall be required to state the name and TIN of the accountants who sign the statement and name such an office. State further in the accountant's opinion column one of the following code number::

- Code 1 for Unqualified opinion;
- Code 2 for Qualified opinion;
- Code 3 for Disclaimer;
- Code 4 for No opinion.

Any taxpayer who uses the services of a Tax consultant state the column with a name and TIN of tax consultant accordance with the power of attorney and a name and a TIN of public consultant office.

Number 1 - INCOME FROM BUSINESS ACTIVITIES AND/OR INDEPENDENT SERVICE BASED ON COMMERCIAL FINANCIAL STATEMENT

State the amount of income from principal activities and the relevant cost as they appear on the commercial financial statement enclosed to the annual tax return, which is either audited by public accountant office or otherwise.

Item a – GROSS INCOME

State the total income (including income from any principal activities subject to Final Tax from principal business activities and/or independent service received or accrued by taxpayer including his spouse and his children in the taxable year concerned on the basis of books of account, including income from principal activities which is subject to final tax.

Note: Any other income derived or incurred from taxpayer's nonprincipal activities, shall be stated in Part D Form 1770-I Page 2.

Item b – COST OF SALES

State the amount of cost of sales according to the books of account.

- a. For a taxpayer who carries on trading activities, state the cost of merchandise sold during the taxable year concerned.
- b. For a taxpayer who carries on industrial activities, state the cost of good sold during the taxable year concerned.
- c. For a taxpayer who carries on services, state the cost of services provided related directly to gross income.

Item c – OPERATING INCOME/(LOSS)

Gross sales (1a) subtracted by the cost of sales (1b).

Item d – OPERATING EXPENSE

Operating expense related to flow of income such as sales expenses and general and administrative expenses.

Item e – NET INCOME FROM OPERATION

Gross income (loss) (1c) subtracted by operating expenses (1d).

Number 2 – POSITIVE FISCAL ADJUSTMENT

Positive Fiscal adjustment shall mean any adjustment for commercial income which is to be made in order to arrive at an amount of taxable income under the Income Tax Law and its ancillary regulations, aimed at increasing Taxable Income. These adjustments are appear due to costs, expenses and losses which are not deductible from gross income in arriving at taxable income under the provisions of the Income Tax Law and its ancillary regulations because of the difference in the timing of cost and income recognitions, or due to the fact that the cost under the fiscal method is less than that under the commercial accounting method and there is taxable income which does not belong to commercial income which is as follows:

- a. Adjustments under Article 9 paragraph (1) subparagraph i of The Income Tax Law, such as corporate expenses used to purchase and maintain a personal house or motor vehicle, personal and family travel expenses, personal and family insurance premium and any other expenses incurred for the personal interest of a taxpayer or his dependents;
- b. Adjustments under Article 9 paragraph (1) subparagraph (d) of the Income Tax Law such as insurance premiums for health, accident, dual-purpose and education paid by the Taxpayer. Any insurance reimbursements or benefits received by the Taxpayer shall not be taxable.
- c. Adjustments under Article 4 paragraph (3) subparagraph (d) of the Income Tax Law such as any benefits in-kind and enjoyment given related to employment or services rendered shall not be assumed an income for the employee concerned. Therefore, in accordance with the taxability and deductibility principles, any adjustments under Article 9 paragraph (1) subparagraph (e) of the Income Tax Law with respect to employer shall not be capable of being deductible expenses. Notwithstanding, any benefits in-kind in the form of foods and beverages provided in the workplace to all employees in certain remote areas as stipulated by a Minister of Finance Decree and compulsory in nature in the performance of work as part of occupational safety tools or required by the nature of the work involved such as special personal protective equipment, security guard special uniforms, employee transport services and accommodation for crewmembers of a ship, etc may be deducted as company expenses. Refer to Minister of Finance

Decree No. 83/PMK.03/2009.

- d. Adjustments under Article 9 paragraph (1) subparagraph (f) of the Income Tax Law for the following: salaries and wages, honorariums and any other kinds of compensation in relation to work performed and services rendered to any related parties as stipulated in Article 18 paragraph (4) of the Income Tax Law, may be charged as deductible expenses so far as the amounts thereof are not deemed to be beyond fairness. The fairness shall be measured using the general standards applicable to work or services which require similar qualifications to those performed or provided by any unrelated parties. Any excess amount above what is reasonable shall be deemed dividends.
- e. Adjustments under Article 4 paragraph (3) subparagraph (a) of the Income Tax Law for any aids, donations and grants received by any religious body, educational body, social body or small enterprises including cooperatives as designated by the Minister of Finance shall not be deemed as taxable income so far as there is no business, employment, ownership or control relationship between the parties involved. Hence, in accordance with the taxability and deductibility principles, any adjustments under Article 9 paragraph (1) subparagraph (g) of the Income Tax Law with respect to any taxpayers who provide such aids, donations and grants shall not be capable of being charged as deductible expenses.
- f. State the adjustments under Article 9 paragraph (1) subparagraph (h) of the Income Tax Law, i.e income tax due which is filled by the taxpayer concerned.
- g. State the adjustments under Article 9 paragraph (1) subparagraph (i) of the Income Tax Law, that is, any remuneration given to the business owner or his or her dependents shall not be capable of being charged as deductible expenses.
- h. State the adjustments under Article 9 paragraph (1) subparagraph (k) of the Income Tax Law, that is, any administrative sanctions in the form of interest charges, fines and surcharges and criminal sanctions in the form of penalties relating to the enforcement of tax legislation shall not be deemed as deductible expenses.
- i. To be completed if the amount of depreciation and/or amortization stated in the Taxpayer's bookkeeping exceeds the fiscal one. Enclose the break down thereof to the annual tax return.
- j. State the amount of expenses relating to "income which is subjected to final withholding tax and nontaxable income, but included in commercial gross income.
- k. Adjustment under the general provisions of Articles 4 and 9 of income tax law and its ancillary regulation if:
 - There is any income which is not commercially recognized but subject to non-final withholding tax;
 - There are any other company expenses or losses which are commercially recognized and not fiscally capable of being recognized, for example any expenses which is unsupported by expenditure documents.
- l. State the amount of number 2.a to number 2.k.

Number 3 – NEGATIVE FISCAL ADJUSTMENT

Negative fiscal adjustment shall mean any adjustment for net income which is to be made in order to arrive at an amount of taxable income under the income tax law and its ancillary regulations, aimed at reducing taxable income

- a. State the amount of income subjected to final withholding tax but including in commercial income.
- b. Complete this section if the amount of depreciation and/or amortization according to the taxpayer's bookkeeping is less than the fiscal one and enclose the break down of depreciation and/or amortization to the annual tax return.
- c. State any other negative fiscal adjustments.
- d. State the amount of number 3.a to number 3.c.

Number 4 – TOTAL PART A

State the addition result of net commercial income and/or self-employment by positive fiscal adjustments subtracted by negative fiscal adjustment.

PAGE 2

- **CALCULATION OF DOMESTIC NET INCOME FOR TAXPAYER APPLYING DEEMED PROFIT**
- **DOMESTIC NET INCOME IN RESPECT OF EMPLOYMENT**
- **OTHER DOMESTIC INCOME**

PART B : DOMESTIC NET INCOME FROM BUSINESS ACTIVITIES AND/OR INDEPENDENT SERVICE (FOR TAXPAYER APPLYING DEEMED PROFIT)

This section shall be used to calculate the total amount of domestic net income received by a Taxpayer himself, his spouse and his natural and adopted children from any self-employment activities who keep records and choose to apply the deemed net income for the taxable year concerned.

Those entitled to apply the deemed net income shall be any Taxpayer whose annual sales or gross income amounts to less than four billion and eight hundred million rupiah (IDR 4,800,000,000) and has served a notice of his intention to do so to the head of Tax Office within the first three months of the taxable year concerned. For any married Taxpayers who split estate or marriage status nevertheless the wife wishes to fulfill her own right and tax obligation, the amount shall constitute the consolidated sales or gross income of the married couple and their natural and adopted children (See Article 14 paragraph (2) of the Income Tax Law,

The amount shall not include any income which has been subjected to final withholding tax and non taxable income.

NUMBER – Column (1)

Sufficiently clear.

TYPE OF BUSINESS - Column (2)

Item 1: Sufficiently clear

Item 2: Sufficiently clear

Item 3: Services type, such as: car rental, contractor, and beauty salon.

Item 4: Independent service type, such as: medical doctor, public notary, consultant, architect, lawyers, valuer, aktuaris accountant

Item 5: Any other lines of business which are incapable of classification into any of Items 1 to 4 such as livestock farming, fisheries, agriculture, plantation, and mining.

GROSS INCOME- Column (3)

State the amount of sales as kept in the records. If more than one calculation norm is employed in each type of business, the Taxpayer shall be required to make calculations on a separate attachment and this column (4) shall be completed with the phrase "see the attachment(s)." The column (3) and (5) shall be completed with the amount arrived at through the calculations appearing on the attachment(s). With respect to any income of multiple years which is received at one time, or in lump sum, state it as income in the year of receipt.

Item 1 - TRADING

Complete this column with the amount of merchandise sold made by taxpayer himself, his spouse, his children and adopted children..

Gross income shall mean the amount of gross sales after deduction by goods returned, cash discounts and rebates offered in the taxable year concerned.

Item 2 - INDUSTRY

Complete this column with the amount of industrial sales made by taxpayer himself , his spouse and his children and adopted children.

Industrial gross income shall mean any amount of gross sales after deduction by goods returned, cash discount, and rebates referred in taxable year concerned.

Item 3 - SERVICES

This column shall be completed with the amount of services sold by the Taxpayer himself and his spouse and his children and adopted children.

The amount of services sold shall be any gross sales made in the taxable year concerned.

Item 4 – INDEPENDENT SERVICE

This column shall be completed with the amount of gross income of the Taxpayer and his wife and his children and adopted children in the taxable year concerned from self-employed professions such as medical practitioners, public notary, accountant, consultant, valuer, aktuarial, and architect. It needs to be noticed that gross income received from self-employed professions shall be that received or earned by a Taxpayer through an occupation where he is not either a regular or non-regular employee.

Item 5 - OTHERS

This column shall be completed with the amount of gross income from any business activities other than those set out in item 1 to 4 above received by a Taxpayer, his spouse, or children, and adopted children in the taxable year concerned.

DEEMED (%) - Column (4)

This column shall be completed with the percentage of the Deemed net income by type business. The percentage shall be extracted from Director General of Taxes Decree Item KEP-536/PJ/2000, regarding to the Deemed Net Income of Gross Income for Taxpayers. Should more than one norm be employed, the Taxpayer shall be required to make further calculations on a separate page and the phrase "see attachment(-)s" shall then be written in this column (Article 14 of the Income Tax Law).

NET INCOME - Column (5)

This column shall be completed with the multiplication result of the figure in column (3) by that in column (4). If more than one calculation norm is used, the Taxpayer shall be required to make further calculations on a separate page and column (4) shall be completed with the phrase "see attachment(-)s", while in column (5) shall be completed with calculations appearing on such attachments.

TOTAL PART B

To be completed with the addition result of gross income, column (3), by net income, column (5), from each type of business.

**PART C : DOMESTIC NET INCOME IN RESPECT OF EMPLOYMENT
(NOT INCLUDING INCOME SUBJECT TO FINALIZED INCOME TAX)**

To be completed with domestic net income received or accrued by the taxpayer, wife, , and children/adopted children.

The Taxpayer under this classification include government official, civil servant, member of the military and police, employee of state-owned and local- government-owned enterprises, recipients of pensions, retirement allowances and retirement savings, Indonesian Citizens employed by foreign embassies, foreign consulates or representative offices and representative offices of international organizations.

Any income in the form of honorarium and any other compensation which has been withheld by Final Income Tax Article 21 and earned by Government Official, Civil Servant, member of Indonesian Military/and Police and pensioners shall no be included in this section.

(Article 4 paragraph (1) subparagraph a and Article 21 of the Income Tax Law)

NUMBER – Column (1)

Sufficiently Clear.

NAME AND TIN OF EMPLOYER – Column (2)

Sufficiently Clear.

GROSS INCOME – Column (3)

To be stated with the entire amount of gross income received or accrued by taxpayer related to employment during the taxable year concerned from each employer. Those income in the form of as is follows:

- **Salary/Pensions/Retirement Allowances (THT)**
Salary/pensions/retirement allowances regularly received or accrued in the taxable year concerned.
- **Income Tax Allowances**
Income Tax Allowances received or accrued in the taxable year concerned.
- **Miscellaneous allowances, reimbursement, overtime payment etc**
Allowances received or accrued in the taxable year concerned in the form of spouse allowances, and or children allowances, expensiveness allowances, occupational allowances, special allowances, transportation allowances, children's educational allowances , performances bonuses and other kinds of allowances under any name whatsoever, reimbursement such as medical reimbursements, overtime payment, etc.
- **Honorariums and any kinds of compensation**
Honorariums/any kind of compensations received or earned in the taxable year concerned.
Honorariums shall mean any compensation for service rendered, occupations held or work performed.
- **Insurance premiums paid by employers**
Premiums of health insurance, accident, life, dual purpose, and scholarship insurance, paid by employers to insurance companies operators of employee social security companies in the taxable year concerned.
- **In-Kind Benefit and other enjoyments subject to the withholding of income Tax Article 21**
The actual amount received from employers who are not required to withhold the article 21, and anyone who is not a taxpayer and not excluded from the withholding of article 21 in relation to in-kind benefit and/or enjoyments in the taxable year concerned.
- **'Tantiem', bonuses, gratifications, production incentives, holiday allowances**
Tantiem, bonuses, gratifications, incentives production, holiday allowances and which are not regular in nature and are usually given and earned once annually in the taxable year concerned.

DEDUCTIONS – Column (4)

To be completed with the total amount of gross income deduction for each respective employers and consisting of:

a. OFFICIAL EXPENDITURE

The amount of official expenditure which may be deducted from income. Official expenditure shall mean any expense which is incurred in earning,collecting, and mantaning income received from employers by a regular employee inrespective of his designation or position.

The amount of official expenditure subtracted from the income received from en employer shall be five percent (5%) of gross income and not exceed six million rupiahs (Rp6.000.000,00) per annum, or five hundred thousand rupiah (Rp500.000,00) a month and shall be counted by the number of months of receipt in the taxable year concerned.

If a taxpayer receives an income from more than one employer, the deductible amount shall be the additional result of each Form 1721-A1 and/or1721-A2.

(Article 6 paragraph (1) Income Tax Law jo. Minister of Finance Regulation No.250/PMK.03/2008, and Director of General Regulation No. 31/PJ./2009 as amended by Director of General Regulation No. 57/PJ/2009)

Example:

Mr. Amin earns annual gross income of Rp25.000.000,00 and Rp150.000.000,00 from PT.XX and PT. YY respectively.

The deductible amount of official expenditure shall be as follows:

- From PT. XX : Rp 1.250.000,00 (5% of Rp25.000.000,00) Rp.1.250.000.00
Which is less than the maximum permitted amount of Rp6.000.000,00 so that the official expenditure cost may be entirely deducted.
- From PT. YY : Rp7.500.000,00 (5% of Rp150.000.000,00)
Which exceed the maximum permitted amount of Rp6.000.000,00 so that the official expenditure shall be = Rp 6.000.000,00 +/-
Total of Mr Amin official expenditure = Rp 7.250.000,00

b. PENSION EXPENDITURE

To be completed with the amount of cost incurred to obtaining, earnings pension.

Pension expenditure shall mean any expenses which are incurred in earning, collecting and maintaining income received from an employer by individual pensioner irrespective of their titles or positions, and amount to five percent (5%) of gross income and shall not exceed two million and four hundred thousand rupiah (Rp2.400.000,00) per annum, or two hundred thousand rupiah (Rp200.000,00) a month, counted by the number of months of receipt in the taxable year concerned.

If a Taxpayer receives income from more than one employer, the total amount of deductible pensions cost shall be the addition result of pensions as they appear on Form 1721-A1 and/or 1721-A2.

(Article 6 paragraph (1) Income Tax Law jo. Minister of Finance Regulation No.250/PMK.03/2008, and Director of General Regulation No.31/PJ./2009 as amended by Director General of Regulation No. 57/PJ/2009)

Notes:

The Example of calculation of pensions expenditure are similar to a calculator of official expenditure

c. PENSION CONTRIBUTION AND RETIREMENT ALLOWANCES

To be completed with the amount of pension contributions tied with wages paid by taxpayer concerned, through the employer or directly to pension fund as approved by the Minister of finance, or those for retirement allowances paid to the Employee Social Security Corp (PT Jamsostek) by the taxpayer himself in the taxable year concerned (Article 6 paragraph (1) Income Tax Law)

Notes :

Form 1721-A1 and/or 1721-A2 and Withholding Tax Receipt of Income Tax Article 21 shall be attached from each employer in the taxable year concerned, otherwise not from withholding agent.

NET INCOME – Column (5)

To be completed with the subtraction result of column (3) by column (4).

TOTAL PART C

To be stated with the amount of net income of column (5) from item 1 to. 6.

PART D : OTHER DOMESTIC NET INCOME

(NOT INCLUDING INCOME SUBJECT TO FINALIZED INCOME TAX)

This part shall be used to report the amount of other domestic net income such as interest, dividends, royalties, rents, rewards, prizes, gains on the sales and transfer of assets and any other income received or accrued by the Taxpayer and his children and adopted children in the taxable year concerned. Those income should not include income that subject to final tax and finalized tax also and non taxable income.

NUMBER – Column (1)

Sufficiently clear

TYPES OF INCOME – Column (2)

Sufficiently clear

Item 1 – INTEREST

Interest shall include premiums, discounts, profit sharing sharia-based business and compensation for loan repayment guarantees, promised or otherwise, earned or received by the taxpayer, his wife and his children and adopted children .

(Article 4 paragraph (1) subparagraph (f), Article 8 and 23 of the Income Tax Law).

Item 2 – ROYALTIES

A royalty shall mean any compensation received or accrued by a Taxpayer, his wife and his children and adopted children in relation to the grant of:

1. Rights of any intangible assets such as copyrights, patents, trademarks, formulas, company secrets;
2. Rights of tangible assets such as rights to industrial, commercial and scientific equipment; and
3. Information which has not been made public and may have not been patented such as experience in particular industrial or other commercial areas (Article 4(1)(h) and Article 8 of the Income Tax Law).

Item 3 - RENT

A rent shall mean any payment received or accrued by a Taxpayer, his wife, and his children and adopted children for the use of assets by another party not include rent of land and/or building, movable assets such as motor vehicles, and heavy vehicle . (Article 4 paragraph (1) subparagraph i, Article 8 and Article 23 Income Tax Law).

Item 4 - AWARDS AND PRIZES**a. Lottery prizes**

Lottery prizes shall mean any prizes received or earned by a Taxpayer by way of lottery.

b. Rewards and Prizes from Contests

It shall mean any rewards and prizes given by way of contest or competition such as:

- sports contests;
- Beauty, fashion contest and others;
- TV and radio quizzes;
- Any other contests and competitions.

c. Rewards for particular achievements such as rewards for the discovery of archaeological artefacts, rewards in selling a product.**d. Prizes relating to services rendered and work performed given not through any lottery or contest.**

Statements shall be made in Attachment I to Form 1770-I regarding items b, c and d. Item a shall be subjected to final withholding tax and stated in Attachment III, Part A.1.4.a to Form 1770-III (lottery prizes , form 1770-III)

Taxable rewards and prizes shall not be inclusive of direct prizes or door prizes for the purchase of goods and services so far as these are:

a. Offered to all end buyers or consumers without any lottery;**b. Received directly by end consumers at the time of purchase of goods and services (Minister of Finance Decree No. 462/KMK.04/1998 as lastly amended by Minister of Finance Decree No. 112/KMK.03/2001 and Director General of Taxes Decree No: KEP-395/PJ.2001)**

Item 5- GAIN ON TRANSFER OF ASSETS

Gains on assets sales shall mean any income received or accrued by a Taxpayer and his wife and children and adopted children on assets sales, including those made on:

1. Gain on transfer of assets to a company, partnership and any other entity in return for shares or equity;
2. The transfer of assets in the form of grants, assistance or donations, except the transfer of assets to relatives by blood by straight line and at one degree, religious, educational or social organizations or businesspersons, including cooperatives as designated by the Minister of Finance Decree as long as there shall be no relationship to the business, employment, ownership or control between the parties involved.

A small-scale entrepreneur shall mean any business person who own and running productive business whose assets value does not exceed Rp500.000.000,00 (five hundred million rupiah) not including of land and buildings, or who has annual gross income not Rp2.500.000.000,00 (two billion five hundred million rupiah).

(Article 4 paragraph (3) alphabet a number 2 Income tax Law and Minister of Finance Regulation No. 245/PMK.03/2008)

3. The transfer of personal assets such as shares which are not traded on a stock exchange. (Article 4 paragraph (1) subparagraph (d) and Article 8 of the Income Tax Law).

Item 6 - MISCELLANEOUS

Specify clearly the types of any non-commercial income received or accrued by the Taxpayer and his wife and children and adopted children in addition to those set out above. If this column does not provide sufficient space, separate pages may be made. Miscellaneous incomes shall include:

- Refund of tax payment which has been charged as expenses;
- Gains on indebtedness which is forgiven;
- Income on accounts receivable which have been written off;
- Foreign exchange gains;
- Additional net assets derived from income which is not charged with taxation yet.

(Articles 4 and 8 of the Income Tax Law)

TOTAL INCOME - Column (3)

Completed with the total of income from each type of income received or accrued in the taxable year concerned.

TOTAL PART D

Completed with the total of income from line 1 to line 7.

ATTACHMENT - II
(FORM 1770 – II)

- **LIST OF WITHHOLDING TAX BY OTHER PARTIES, TAX PAID /WITHHELD IN FOREIGN AND BORNED BY THE GOVERNMENT.**

PART A : LIST OF WITHHOLDING INCOME TAX BY OTHER PARTIES, TAX PAID/WITHHELD IN FOREIGN AND BORNED BY THE GOVERNMENT.

This section contains the break down of installment of income tax due in the form of withholding income tax by other party and Income Taxes borne by the government which count as tax credits.. (Article 28 of Income Tax Law, Government Regulation No 45 of 1994 and Government Regulation No.47 of 2003).

NUMBER – Column (1)

Sufficiently clear.

NAME OF WITHHOLDING AGENTS – Column (2)

State this column with a name from each Withholding Agents.

TIN OF WITHHOLDING AGENTS - Column (3)

State this column with a TIN from each Withholding Agents.

NUMBER OF WITHHOLDING TAX RECEIPT - Column (4)

State this column with a number of each Withholding Tax Receipt.

DATE OF WITHHOLDING TAX RECEIPT - Column (5)

State this column with a date of each Withholding Tax Receipt, with writing format *dd/mm/yy*

TYPES OF TAX : INCOME TAX ARTICLE 21/ARTICLE 22/ARTICLE 23/ARTICLE 24/ARTICLE 26/TAX BORNED BY THE GOVERNMENT (DTP) - Column (6)

State this column with type of income which have been withheld/borned by the government, that is: Income Tax Article 21 (state 21), Income Tax Article 22 (state 22), Income Tax Article 23 (state 23), Income Tax Article 24 (state 24), Income Tax Article 26 (state 26), and Income Tax borned by the government (state DTP).

INCOME TAX ARTICLE 21

These include Income Tax Article 21 withheld in the taxable year concerned, from income of the taxpayer and his wife who work for more than one employer, and his children and adopted children as extracted from 1721-A1 Item 21 and/or from Form 1721-A2 Item 18 and/or Withholding Tax Receipt of Income Tax Article 21, not including of any Final Income Tax Article 21.

INCOME TAX ARTICLE 22

These include any incomes Taxes collected in the taxable year concerned by:

- a. Bank and Directorate General of Customs and Excise on imported goods;
- b. The Directorate General of Treasury, State Treasurer at central and local government who make payment for the purchase of goods;

- c. State-owned and local-government-owned enterprises which purchase goods using funds from the state budget and /or local government budgets, except for such agencies as set out in item d;
- d. Bank of Indonesia (BI), the Asset Management Company (PPA), The Logistic Agency (BULOG), PT. Telekomunikasi Indonesia (Telkom), PT. Perusahaan Listrik Negara (PLN), PT. Garuda Indonesia, PT. Indosat, PT. Krakatau Steel, Pertamina, and state-owned Banks which purchase good using funds derived from state and non-state budgets;
- e. Legal business entities which carry on business in the cements, paper, steels and automotives industries designated by the Tax Office, on the sales of products on the domestic market;
- f. Importer or producers of fuel oil, gas, and lubricant on selling of fuel oil, gas and lubricant.
- g. Exporter and Industry which carry on business in the forestry,plantation, agriculture and fishery sector which are selected by Director General of Taxes in case of purchasing materials for industry needs or export from trader.

(Article 22 of Income Tax Law, Minister of Finance Decree No. 254/KMK.03/2001 as lastly amended by Minister of Finance Regulation No. 210/PMK.03/2008)

INCOME TAX ARTICLE 23

These include any income tax which have been withheld in the taxable year concerned by Income Tax Article 23 withholding agency on dividends, interests, royalties, prizes and rewards, rents, fees for techical, management, consulting and other services rendered as designated by the Director General of Taxes , not including final withholding tax (Article 23 Income Tax Law and Minister of Finance Decree No. 244/PMK.03/2008 as purpose on Article 23 paragraph (1) letter c number 2 income tax law no. 7 year 1983 as lastly amended by Income Tax Law no. 36 year 2008)

INCOME TAX ARTICLE 24

Income Tax Article 24 is a tax which have been paid/witheld/payable in foreign country on income received or earned in the year concerned and not in excess of the amount of taxes payable under the Income Tax Law. The "creditable foreign tax credit upper limit" must be calculated for each country.

If the total of taxes paid, withheld or payable in foreign countries equals to or less than the upper limit above, the total of Income Tax Article 24 which is to be stated in this column (7) shall be the amount of taxes actually paid, withheld or payable on foreign income.

In case of the taxes actually paid, withheld or payable in foreign country are greater than the "creditable foreign tax upper limit", the total of taxes to be stated in column this column (7) shall be the upper limit (Minister of Finance Decree No.164/KMK.03/2002, dated 19th April 2002).

INCOME TAX ARTICLE 26

The withholding tax on non-resident taxpayer is treated as final, however, for income as referred to Article 5 paragraph (1) b and c, and income derived by an individual or an entity non-resident taxpayer which changes their status become resident taxpayer or a permanent establishment, the withholding tax should not be treated as a final, therefore tax withheld may be credited in the annual income tax return. **Not including Income Tax of Article 26 which had been credited in the form of 1721-A1.**

INCOME TAX BORNED BY THE GOVERNMENT

This column shall be completed with amount of Income Tax borne by the government in the same manner as arranged in Government Regulation No. 45 of 1994 regarding Income Tax for Government Official, Civil Servant, member of Indonesian Military/ and Police, and pensioners on income which have been charged to State of Finance or Region of Finance, and Government Regulation No. 47 of 2003 regarding Income Tax borned by the government in addition employee's income from employment.

TOTAL OF INCOME TAX WITHHELD – Column (7)

State the amount of income tax which have been withheld by withholding agents of Income Tax Article 21/Article 22/Article 23/Article 24/Article 26/borne by the government in the taxable year concerned.

TOTAL PART A

This column shall be completed with total of Income Tax Article 21/Article 22/Article 23/Article 24/Article 26/borne by the government which have been withheld in column (7).

ATTACHMENT - III (FORM 1770 – III)

- **INCOME SUBJECT TO FINAL TAXED**
- **NON-TAXABLE INCOME**
- **SPOUSE'S INCOME WHICH IS SEPARATELY TAXED**

PART A : INCOME SUBJECT TO A FINAL INCOME TAX AND/OR FINALIZED TAX

NUMBER – Column (1)

Sufficiently clear.

TYPE OF INCOME – Column (2)

1. Interest of Deposit, Savings, Discount of Central Bank's Certificate, and State Security:
 - Under Article 4 paragraph (2) Income Tax Law, Government Regulation No. 131 of 2000 and Minister of Finance Decree No. 51/KMK.04/2001
 - State Security including Treasuries, State of Syariah Security, Treasurer State and Bond according to Government Regulation No. 27 of 2008 and Government Regulation No. 25 of 2009 about income tax of business activities based on Sharia.
2. Interest/discount of bonds traded or registered in the capital market under Government Regulation No.16 of 2009
3. Sales value of shares traded in the stock exchange under Government Regulation No. 14 of 1997 and Minister of Finance Decree No. 282/KMK.04/1997.
4. Lottery prizes under Article 4(2) of the Income Tax Law and Government Regulation No.132 of 2000 and Director General of Taxes Decree No.Kep-395/PJ./2001.
5. Severance Payment, Retirement allowance and pensions paid in lump sum by an employer and amount received by regular employee and pensioners from a pension fund which establishment has been ratified by Minister of Finance Decree, PT. Astek, Employee social security operator under Article 21 paragraph (8) Income Tax Law, Government Regulation No. 68 of 2009, Minister of Finance Regulation No. 16/KMK.03/2010.
6. Honorariums central or local state budgets received by government officials, civil servants, members of the Indonesian military and police and pensioners in relation to work performed, services rendered and activities carried out under Government Regulation No.45 of 1994 and Minister of Finance Decree No.636/KMK.04, dated 2^{9th} December 1994.
7. Transfer value of right on land and building under Government Regulation No. 48 of 1994 as lastly amended by Government regulation No. 71 of 2008, Minister Of Finance Decree No. 635/KMK.04/1994 as lastly amended by Minister Of Finance Decree No. 392/KMK.04/1996 as lastly amended by Minister of Finance Regulation No. 43/PMK.03/2008.

8. Property received from build operate transfer scheme under Minister of Finance Decree No.248/KMK.04/1995.
9. Lease/rent value on land and building: gross income from renting of such as: land, houses, flats, apartments, condominiums, buildings, office space, warehouses and industrial facilities under Government Regulation No.29 of 1996 as amended by Government Regulation No.5 of 2002 and Minister of Finance Decree No.120/KMK.03/2002.
10. Construction fees; income derived by taxpayer from rendering construction services such as planning, construction and supervision under Government Regulation No. 51 Tahun 2008 as lastly amended by Government Regulation No. 40 of 2009 and Minister of Finance Regulation No. 187/PMK.03/2008 as amended by Minister of Finance Regulation No. 153/PMK.03/2009.
11. Distributor/Dealer/Agent of oil Product (BBM) and other legal entities, shall mean any income received or accrued in relation to business as a supplier/dealer/agent of Pertamina's product and other business entities which carry on business oil ,gasoline and gas,such as premium, solar, lubricant, gasoline, petroleum etc, which is income subject to final tax of withholding referring to Article 22 of Income Tax Law, Minister of finance Decree No. 254/KMK.03/2001 as lastly amended by a Minister of Finance Regulation No. 210/PMK.03/2008.
12. Interest Income paid by cooperation to its member which is individual taxpayer under Article 4 paragraph (2) item a Income Tax Law and Government Regulation No. 15 year 2009.
13. Income of Derivative Transaction
Income of Derivative Transaction in the form of contract traded in the capital market shall not be as taxable object, according to unvalid of Government Regulation No. 17 . Under Article 4 paragraph (2) item c and Government Regulation No. 17 of 2009 Article 2, Article 3 Paragraph (1), (2) and (3) and Article (5). Therefore, this column should not be filled.
14. Dividends shall mean any part of earnings which is distributed under any name and in any form whatsoever received by the Taxpayer, his wife, children/adopted children as shareholders or insurance policyholders and members of a cooperative.
The term dividend shall include:
 1. distribution of profit, directly or indirectly, under whatever name and form;
 2. refund in a liquidation in excess of the paid-up capital;
 3. bonus shares received without payment, not including bonus shares derived from the capitalization of premiums on new shares;
 4. distribution of profit in the form of shares;
 5. recording of additional capital without payment;
 6. the sum exceeding the amount of paid-in capital received or accrued by shareholders on a buyback shares by the company concerned;
 7. whole or partial refund of paid in capital, if in previous years profits have been made, except the repayment is caused by a legal reduction in the statutory capital;
 8. payment related to rights of profits, including that received as redemption of the rights;
 9. a share of profit in connection with bond ownership;
 10. a share of profit received by policy holders;
 11. distribution of net income to members of a cooperative;
 12. company expenditure for the personal benefit of shareholders, which are charged as company expenses.

(Article 4 paragraph (1) subparagraph g and article 8 Income Tax Law)

Income received form dividend charged of 10% rate according to Income Tax Law Article 17 paragraph (2c) and (2d) and Government Regulation No. 19 of 2009 and Minister of Finance Regulation No. 256/PMK.03/2008.
15. Spouse's income from single employer received in her capacity as an employee and has been subjected to the Income Tax Article 21 under Article 8 paragraph (1) Income Tax Law.
16. Other Income subjected to a final tax and/or finalized withholding tax:

The purpose is to deal with other income subject final tax and subject to finalized tax withholding tax not included on income in item 1 to 15.

TAX BASE/GROSS INCOME – Column (3)

Item 1

Sufficiently clear.

Item 2

Sufficiently clear.

Item 3

State the column with transaction value of sales share of founder and non founder shares, that is, gross proceed in the taxable year concerned.

Item 4

State the column with the total gross amount of lottery prizes.

Item 5

State the column with the total gross of severance, Retirement allowance, and pensioner payment paid in a lump sum.

Item 6

State the column with honorarium given through state and local government budgets.

Item 7

To be stated with transfer value right on land or buildings in the taxable year concerned based on the highest value between the transaction value and the value stated on the tax assessment (NJOP), the decision of authorized officials, or the value stated on the minutes of auctions.

Item 8

to be stated with the highest value between NJOP and the market value of the building in question.

Item 9

To be stated with the gross income received or accrued from the rent of land and or buildings in the taxable year concerned such as land, houses, flats, apartments, condominiums, office buildings, office buildings cum houses, houses cum offices, warehouses, or factories.

Item 10

To be stated with the total of gross payment for the provision of construction services, that is, the amount of payment made by a service recipient to the service provider under any name and in any form whatsoever relating to planning, construction and supervision.

Item 11

To be stated with the total sales of Pertamina's oil products and the other business entities which carry on business on oil product (BBM),

Item 12

to be stated with an income of cooperative interest paid by cooperative to a member of cooperative, the rate is using 0% for saving to Rp240.000,00 each month, whereas in rate of 10% from gross amount charged to an interest of cooperativeng in excess of Rp240.000,00.

Item 13

Income from derivative transaction in the form of future contract traded in stock exchange is not considered as tax object related the unvalidity of Government Regulation No. 17 of 2009 Article 2, Article 3 subparagraph (1), (2) and (3) and Article 5. Therefore, this column does not need to be filled.

Item 14

To be stated with Tax Base on dividend received or accrued by domestic individual taxpayer in rate 10%.

Item 15

This column to be stated with the total of gross income which was received or accrued by the wife in the taxable year concerned specifically from an employer and subjected to withholding tax article 21 of income tax law and the employment activities do not have any relationship to the own business or self-employment or other member of family.

Item 16

To be stated with tax base or gross income of other income subject to final tax and/or finalized tax

TAX DUE – Column (4)

To be stated with the total Income tax paid or withheld with regard to the individual types of income as evidenced by the proof of payment, as the case may be including the payment for the tax principal appearing on the Article 25 paragraph (7).

PART B : NON-TAXABLE INCOME

This form shall be used to arrive at the total of non-taxable income received or accrued by Taxpayer, wife and children/adopted children from business activities, independent service, employment and miscellaneous, not including income of:

- 1. taxpayer’s wife who lives separately;
- 2. taxpayer’s wife who makes an agreement for the separation of property and income,
- 3. as requested by taxpayer’s wife to meet her right and obligation individually which shall be stated in the wifes’s separate annual tax return.
(Article 4, Article 6, Article 8, Article 9, Article 10, Article 11 and Article 11A Income Tax Law).

NUMBER– Column (1)

Sufficiently clear.

SOURCE/TYPES OF INCOME – Column (2)

Item 1

Aid/donation received or gained as there is no employment business, ownership or control relationship between the parties involved.
(Article 4 paragraph (3) letter a item1 Income Tax Law)

Grants received by relatives in a vertical manner at one generation and small-scale entrepreneurs as provided for in Minister of Finance Decree No.604/KMK.04/1994, so far as there is no employment, business, ownership or control relationship between the parties involved (Article 4 paragraph (3) subparagraph (a)(2) of the Income Tax Law).

Item 2

Inheritance.
Sufficiently clear.

Item 3

Any dividend received or gained by a member of a limited partnership which capital is not divided up into shares, general partnership, association, trust, and merchant’s association.
(Article 4 paragraph (3) letter i Income Tax Law)

Item 4

Compensation or benefits received by the holder of a insurance policy issued by insurance company in connection with health insurance, accident insurance, life insurance, dual-purpose insurance and scholarship insurance.

Item 5

Scholarship according to in following a formal education and/or non formal education which is held in

domestic and/or overseas means any scholarship which do not included of tax object, such as tuition fee, examination fee, research fee in connected with its major, any fee for purchasing of books and/or fairly cost of living appropriate with the location of the study. (Minister of Finance Regulation No. 246/PMK.03/2009 as amended by Minister of Finance Regulation No. 154/PMK.03/2009

Item 6

To be stated with any income other than those set out in ITem 1 to 4 such as: income from transfer of rights on land and or buildings to the government for public benefits on such special conditions as provided for in Article 5 Government Regulation No. 48 of 1994 as lastly amended with Government Regulation No. 71 of 2008, compensation or remuneration in relation to work performed and service rendered, which compensation and remuneration are received in kind from the Taxpayer or the Government and other non taxable income.

GROSS INCOME – Column (3)

Item 1 to 2

Aid/Donation/Grant, Inheritance

To be stated with the total income received or accrued in the taxable year concerned from each source of income, that is, the residual value of the book value recorded by the assigning party so long as the assigner, or assigning party, maintains bookkeeping. Otherwise, the total shall be represented by the acquisition cost subject to the following condition:

- a. If the acquisition cost of an asset owned by the assigning party is known, the acquisition value for the party receiving the income shall equal that for the assigning party;
- b. With respect to the acquisition cost of an asset owned by the assigner in the form of land and/or building is unknown, the acquisition cost for the party receiving the assignment of such an asset shall be:
 - 1) Equal to the selling price of taxable object (Ind. NJOP) appearing on of the land and building tax assessment (SPPT PBB) in the 1986 if the land and/or building was acquired by the assigner in 1986 or earlier;
 - 2) Equal to the NJOP appearing on the SPPT PBB in the taxable year for the assigning party if the land and/or building was acquired by the assigner after 1986, or
 - 3) On the basis of the certificate issued to this effect by the Head of the Land and Building Tax Office in the absence of the SPPT PBB;
- c. With respect to land and/or building, if the acquisition cost and the year of acquisition for the assigner is unknown, the acquisition cost for the assignee shall equal to the NJOP appearing on the SPPT PBB in the earliest taxable year available in the name of the assigning party. In the absence of SPPT PBB, so it would be on the basis of the certificate issued by the head of the land and building tax service office;
- d. With respect to any assets other than land and buildings, if the acquisition cost of an asset is unknown to the assigning party, the acquisition cost for the assignee shall amount to 60% of the fair market price prevailing at the time of assignment (Article 4 paragrpah (3) of the Income Tax Law and Minister of Finance Regulation No.254/PMK.04/2008 and Director General of Taxes Decree No.Kep-11/PJ/1995, dated 1st February 1995)

Item 3 – Distribution of Profit Earned by Member of Partnership whose Capital does not consist of Shares, Partnership, Assosiation, and Firm

To be stated with the amount of dividends received or accrued in the taxable year concerned by an individual as a member of a non-share limited partnership, association, firma and kongsi.

Item 4 – Claim on Health, Accident, Life, Dual Purpose, Scholarship Insurance

to be stated with the total of compensation or benefit received or obtained in the taxable year concerned from an insurance company in relation to health, accident. Life, Dual Purpose and scholarship insurance.

Item 5 –Scholarship

To be stated with the amount of scholarship received or accrued in following formal and/or informal education which is held in domestic and/or overseas, but unapplicable if taxpayers who receive the scholarship have related parties with the owner, commisioner, board or manager.

Item 6 – Other Non-Taxable Income

To be stated with the total amount of income received or obtained which not included other non-taxable income as referred to in item 1 to 5.

TOTAL PART B

To be stated with the total amount of gross income which not included other taxable income..

TOTAL C : WIFE'S INCOME SHALL BE TAXED SEPARATELY

This part shall be stated , if:

1. A married individual (husband or wife) who lived separately based on a court decision;
2. It is requested in writing by both the husband and wife on the basis of an agreement for the separation of property and income; or
3. It is requesting by the wife to choose her tax right and obligation separately individually

The net income of a married individual referred to item 2 and 3 shall be taxed on aggregate net income of the married individual and the amount of tax to be paid by each of them in proportion to their respective net income.

(referred to Article 8 paragraph (2) Income Tax Law)

Example:

Taxpayer "A" , who derives income from business amounting to Rp100.000.000,00 (one hundred million rupiahs), has a wife who is an employee with Rp70.000.000,00 of income. If, in addition to being employed, the wife of Taxpayer "A" runs a business, for example a beauty salon with Rp80.000.000,00 of income . Her entire income of Rp150.000.000,00 (Rp70.000.000,00 + Rp80.000.000,00) is combined with the income of Taxpayer "A". As a result, Taxpayer "A" will be taxed on his income of Rp250.000.000,00 (Rp100.000.000,00 + Rp70.000.000,00 + Rp80.000.000,00).

The determination of tax for a married individual taxpayer who have a written agreement for separation of income or if a wife is requesting for runs the taxation rights and obligation individually.

If a wife runs a business, her imposition of taxes will be calculated based on the total income of two hundred and fifty million rupiah (Rp250.000.000,00).

For instance, the tax of the total income is determined based on the income amounting of Rp27.550.000,00:

- Husband: $\frac{100.000.000,00}{250.000.000,00} \times \text{Rp}27.550.000,00 = \text{Rp}11.020.000,00$

- Wife : $\frac{150.000.000,00}{250.000.000,00} \times \text{Rp}27.550.000,00 = \text{Rp}16.530.000,00$

At Husband's return, Part C should be filled with wife's total net income, whereas at Wife's return, Part C should be filled with husband's total net income.

**CALCULATION SHEET OF INCOME TAX DUE
FOR MARRIED TAXPAYER WHO HAVE SEPARATE ESTATE AND/OR HAVE THEIR OWN TIN**

DESCRIPTION		VALUE (Rupiah)
A.	NET INCOME (HUSBAND)	
1.	TEXTILE TRADING	300,000,000
2.	TRANSPORTATION BUSINESS	100,000,000
3.	GAIN FROM SALES OF GOLD JEWELERY	38,000,000
4.	OCCUPATION (AS A DIRECTOR)	44,400,000
TOTAL OF NET INCOME (HUSBAND)		482,400,000
B.	NET INCOME (WIFE)	
1.	INCOME AS AN EMPLOYEE	129,000,000
2.	GAIN FROM FOREIGN EXCHANGE RATE	12,000,000
TOTAL NET INCOME (WIFE)		141,000,000
C.	TOTAL NET INCOME (HUSBAND AND WIFE) (A + B)	623,400,000
D.	NON TAXABLE INCOME (K / I / 1)	34,320,000
E.	TAXABLE INCOME	589,080,000
F.	INCOME TAX DUE (CONSOLIDATION)	
1.	5% X 50,000,000 =	2,500,000
2.	15% X 200,000,000 =	30,000,000
3.	25% X 250,000,000 =	62,500,000
4.	30% X 89,080,000 =	26,724,000
TOTAL OF INCOME TAX DUE (CONSOLIDATION)		121,724,000
G.	INCOME TAX DUE (HUSBAND) ((A : C) x F) (Copy the amount in this part to husband's Tax Return part C line 12 Form 1770 or to part C line 9 of form 1770 S)	94,192,585
H.	INCOME TAX DUE (WIFE) ((B : C) x F) (Copy the amount in this part to Wife's Tax Return part C line 12 Form 1770 or to part C line 9 Form 1770 S)	27,531,415

Place, date of made

Jakarta 10-March-2011

HUSBAND	
NAME	Hendra Sialagan
TIN	0 8 . 2 9 6 . 1 7 2 . 2 - 0 0 7 . 0 0 0
SIGNATURE	Hendra Sialagan
WIFE	
NAME	Megan Susilawati
TIN	0 7 . 8 9 0 . 1 2 3 . 4 - 5 6 7 . 0 0 0
SIGNATURE	Megan Susilawati

ATTACHMENT - IV
(FORM 1770 – IV)

- **ASSETS AT YEAR-END**
- **LIABILITIES/PAYABLE AT YEAR-END**
- **LIST OF MEMBER OF FAMILY'S DEPENDENT**

This form used for reporting of assets and liabilities/payable from business with assets and liabilities/payable from non business owned by taxpayer, his spouse, children/adopted children at year-end, unless the assets and liabilities/payable from:

1. wife who live separately;
2. Wife who makes a written agreement of the separately of property and income,
3. Wife who wishes to carry out her tax right and obligation individually, which is reported in wife's income tax return.

PART A : ASSETS AT YEAR-END

This part is used for reporting total asset at year end owned by taxpayer, spouse, children/adopted children, unless the asset from :

1. wife who live separately ;
2. Wife who makes a written agreement of the separately of property and income
3. Wife who wishes to carry out her own tax right and obligation, which is reported in wife's income tax return

NUMBER – Column (1)

Sufficiently clear.

TYPE OF ASSETS – Column (2)

To be stated with additional assets owned as the end of the taxable year concerned by type of such assets as:

- land (state land locations and size);
- Building (state locations and size);
- Motor vehicles such as cars, and motorcycles (state brand name and year of making)
- Yachts, aircraft, helicopter, jetski, special sport gear, and the like
- Rupiah cash, foreign currencies equivalent to US dollar, deposit including saving account and time deposits in domestic or foreign banks, account receivable, and may be stated in general;
- Securities (shares, bond, commercial paper) ,may be stated in general;
- Membership of executive club (golf membership, *time sharing* , etc);
- Equity participations in any other entities which do not issue shares(limited and general partnerships) may be stated in general;
- Any other valuable assets such as gemstones, precious metals, and painting , may be stated in general.

YEAR OF ACQUISITION – Column (3)

To be stated with acquisition year of each assets owned.

COST OF ACQUISITION – Column (4)

To be stated with the acquisition cost of each assets owned under the applicable tax legislation (Article 10 paragraph (1) Income Tax Law)

DESCRIPTIONS – Column (5)

To be stated with any other description as deemed necessary. For example : state the taxable object number of land and houses as they appear on the SPPT PBB.

TOTAL PART A

to be stated with the total addition result of all assets in column (4)

Example of list of Asset:

No	Type of Assets	Year of Aquisition	Cost of Aquisition (IDR)	Description
(1)	(2)	(3)	(4)	(5)
1.	Dwelling house Size.....m2 Jl. Veteran No. 6, Solo	1995	80.000.000,00	tax Object No: 11.71.030.032.008.0165.0
2.	Dwelling house Size.....m2 Jl. Casablanca 20, Jakarta	1998	100.000.000,00	Tax Object: 11.78.030.003.003.0124.0
3.	Car (Toyota, 1990)	1999	60.000.000,00	BPKB No: H-133421
4.	Car (BMW, 2000)	2000	250.000.000,00	BPKB No: H-623441
5.	Time Deposit (Bank Bali)	1998	50.000.000,00	
6.	Time Deposit (BNI)	1998	50.000.000,00	
	Total Part A	JBA	590.000.000,00	

PART B : LIABILITIES/PAYABLE AT YEAR-END

to be stated with the break down of liabilities/payable, including the names and address of lender, year of lending, total liabilities.

NUMBER – Column (1)

Sufficiently clear.

NAME OF LENDER – Column (2)

To be stated with the name of lender.

ADDRESS OF LENDER – Column (3)

To be stated the address of lender.

YEAR OF LENDING – Column (4)

To be stated with the year of lender

TOTAL – Column (5)

To be stated with total payable accrued/owned, including interest payable

TOTAL PART B

To be stated with total addition all liabilities/payable in column (5)

Example:

Taxpayer "A" borrows cash to Bank BRI Tomang branch Rp150.000.000,00 at 2001 and the due date is 10 years and the remaining balance of loan account at 2010 is Rp30.000.000,00.

No	Name of Lender	Address of Lender	Year of Lender	Total
(1)	(2)	(3)	(4)	(5)
1.	Bank BRI cab. Tomang	Jl. Mandala Selatan	2000	Rp30.000.000,00
	Total Part B		JBB	Rp30.000.000,00

PART C : LIST OF MEMBER OF FAMILY'S DEPENDENT

NUMBER – Column (1)

Sufficiently clear.

NAME OF DEPENDENT FAMILY MEMBER -- Column (2)

Consist of the name of dependent family member ..

DATE OF BIRTH – Column (3)

Consist of date of birth of each member, with writing format is *dd/mm/yy*

FAMILY RELATIONSHIP – Column (3)

To be stated with status of family related by blood (for example father, mother or biological children) and by marriage (example parent-in-law and stepchild) in direct lineage, and adopted child which are dependent entirely of Taxpayer.

OCCUPATION – Column (4)

To be stated with types of occupation carried out by family member which are dependent entirely of Taxpayer.

MANUAL INSTRUCTION
ANNUAL INCOME TAX RETURN

ANNUAL INCOME TAX RETURN FOR INDIVIDUAL

WITH INCOME:

- **FROM BUSINESS ACTIVITIES/ INDEPENDENT SERVICE APPLYING BOOKS OF ACCOUNT OR DEEMED PROFIT**
- **FROM ONE OR MORE EMPLOYER(S)**
- **INCOME SUBJECT TO FINAL TAXED/FINALIZED TAX**
- **FROM OTHER INCOME**

(FORM 1770)

TAXABLE YEAR

Mark the appropriate taxable year.

Example : 2010 taxable year

Period: January – December

0	1	to	1	2	to	2	0	1	0
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If Taxpayer fill amended Annual Tax Return, mark an “X” in the appropriate box and fill out with a number of times the amended had been submitted in a blank next to box. If taxpayer file a normal annual return, the box and blank next to box do not need to be filled.

IDENTITY

TIN

To be stated according to the taxpayer identification number appearing on TIN Card.

TAXPAYER’S NAME

State the name of Taxpayer as it appears on the TIN Card.

TYPE OF BUSINESS ACTIVITIES/INDEPENDENT SERVICE

To be states with a primary type of business which taxpayer carrie, such as:

- Trading : - Garmen Wholesale
- Paper retail
- Industries : - Feemill
- Services : - lease of building

- Independent Service : - medical practitioner
- Notary public

- Occupation : - Government and private sector employee

Business classification numbers (KLU)

Shall be stated in accordance with those set out in Director General of taxes decree No-34/PJ./2003 .

TELEPHONE/FAXIMILE NUMBER

State the telephone and fax numbers of business premises or offices.

UP DATE OF IDENTITY

Mark an (X) in the appropriate box. Attach the newest up date identity on separately attachment, if there is a change.

A : NET INCOME**Item 1 – DOMESTIC NET INCOME FROM BUSINESS ACTIVITIES AND/OR INDEPENDENT SERVICE**

State the total net income appearing on Form 1770 - I page 1 Total Part A or form 1770 - I page 2 Total Part B Column (5).

Item 2 – DOMESTIC NET INCOME IN RESPECT OF EMPLOYMENT

State with the accumulation of total net income appearing on Form 1721 - A1 and/or 1721 - A2 line 14 (withholding receipt income tax article 21) attached.

Item 3 - OTHER DOMESTIC NET INCOME

State it form Form 1770 – I page 2 Total Part D Column (3).

Item 4 – FOREIGN NET INCOME

Complete it from separate attachment.Example the separate attachment below:

**NET INCOME AND TAX ON INCOME WHICH
PAID/WITHHELD/PAYABLE IN FOREIGN**

No.	NAME AND ADDRESS SOURCE/INCOME DONOR IN FOREIGN	TYPE OF INCOME	NET INCOME (IDR)	TAX PAID/WITHHELD/PAYABLE IN FOREIGN (IDR)	INCOME TAX ARTICLE 24*) (IDR)
(1)	(2)	(3)	(4)	(5)	(6)
TOTAL					
*) REQUEST : TOTAL AMOUNT IN COLUMN (6) PLEASE CALCULATED AS TAX CREDIT					

Complete the above form with Withholding Tax Receipt/Income Tax Payment payable in foreign supported by financial report from foreign, copy of Annual Tax Return which applied in foreign, and copy of tax payment document in foreign. The method of calculation should be refer to article 24 Income Tax Law, Ministry of Financial Decree No. 164/KMK.03/2002 .

Income tax crediting which is payable/paid in foreign toward income tax payable in indonesia which is lower between the total real or certain amount which calculated based on formula below :

$$\frac{\text{Total Income from foreign}}{\text{Taxable Income}} \times \text{Total Income Tax Due}$$

In case income received/aquired in foreign from many countries, so the calculation of tax credit base on the formula mentioned shall be applied for each country (*ordinary credit per country basis*). Taxable income in formula mentioned not including income subject to final tax referred to article 4 paragraph (2), article 8 paragraph (1) and article (4) Income tax Law..

Instruction :

- Column1 filled with sequence number.
- Column 2 filled with name and address of Withholding Agent in foreign.
- Coloum 3 filled with Type of income.
- Coloum 4 filled with the total of net income received.
- Column 5 filled with total of tax payable/paid in foreign in rupiah currency base on conversion rate at the time tax of payment date/ tax due.
- Column 6 filled with the total amount of tax payable/paid in foreign which is creditable according to the provision of article 24 income tax law as described above.

Example:

A Taxpayer " X" (male, married with two children), during taxable year of 2010, receives or derives a domestic net income totaling Rp125.000.000,00 and income on dividend from Singapore Rp.25.000.000,00, Tax paid in Singapore Rp3.750.000,00 is credited with income tax article 24 which is stated in Individual Annual Tax Return of 2009 is as follow :

Total net income	Rp150.000.000,00
Personal Exemption (PTKP) (K/2).....	<u>Rp 19.800.000,00</u>
Taxable Income	Rp130.200.000,00

Income tax due under rate of article 17 Income Tax Law :

5% x Rp50.000.000,00	Rp 2.500.000,00
15% x Rp80.200.000,00	<u>Rp 12.030.000,00</u>
Total	Rp 14.530.000,00

Creditable of Income Tax Article 24 (maximum) :

$$\frac{\text{Rp 25.000.000,00}}{\text{Rp130.200.000,00}} \times \text{Rp14.530.000,00} \dots\dots\dots \text{Rp2.789.939,00.}$$

Information:

From the calculation above, a maximum creditable amount of income tax article 24 is IDR 2.789.939,00, because of this amount lower than the taxable due/paid in foreign, that is IDR 3.750.000,00.

Item 5 – TOTAL NET INCOME

This part shall be filled with the total amount from line 1 to line 4.

Item 6 – ZAKAT/OBLIGATED CHARITY

This part shall be stated with the total amount of zakat/obligated charity, which are actually paid by a Muslim Individual taxpayer to a zakat collecting agency or institute established or legalized by the government by valid proof of payment (refer to a Government Regulation No 18 of 2009)

Example :

1. Zakat on income from salary and business :

Mr. Ahmad is an employee who is paid a salary of Rp1.000.000,00 a month. In addition, he has a business with annual sales totaling Rp7.000.000,00 and employs two workers who are individually paid Rp250.000,00 a month and pays electricity at 25.000,00 a month.

Calculation of zakat on income:

	As employee	As entrepreneur	Total
Gross Income	12.000.000,00	7.000.000,00	19.000.000,00
Occupational Deductions	<u>600.000,00</u>	<u>6.300.000,00</u>	<u>6.900.000,00</u>
Net Income	11.400.000,00	700.000,00	12.100.000,00
Zakat on Income 2,5%	285.000,00	17.500,00	302.500,00

Note: The total amount of Zakat should be reported as a deduction of net income is **Rp302.500,00**

*) Operating expenses of Rp6.300.000,00 consisting of :
Employee's salaries Rp6.000.000,00 (12 x 2 x Rp250.000,00) and
Electricity expenses of Rp300.000,00 (12 x Rp25.000,00)

2. Zakat on non regular income (prizes, honorarium, etc).

Mr. Muhammad receives a prize of Rp5.000.000,00 and does not have any relationship to his activities.

Calculation of zakat on income:

Non regular income = Rp5.000.000,00
Zakat on income 2,5 % x Rp5.000.000,00 = Rp125.000,00

Note :

Income from prizes not subject to final withholding tax.

Item 7 – TOTAL NET INCOME AFTER ZAKAT/OBLIGATED CHARITY

To be stated with the subtraction result of Item 5 by the total of Item 6.

B : TAXABLE INCOME

Item 8 – LOSS CARRY FORWARD

To be stated by a Taxpayer who maintain books of account. State here the total tax losses as set by Director General of Taxes for the 5 (five) previous year, which losses have not been fully covered. If the Director General of Taxes does not determine the total losses, state the losses as they appear on the annual income tax return.

Example :

In calculating at his taxable income, Mr. Budiman, who maintain books of account, found in 2005 that his fiscally lost Rp1.200.000.000,00. For the subsequent 5 (five) year, his fiscal income and losses are as follows :

Year 2006, fiscal income	= Rp200.000.000,00
Year 2007, fiscal loss	= (Rp300.000.000,00)
Year 2008, fiscal income	= NIL
Year 2009, fiscal income	= Rp100.000.000,00
Year 2010, fiscal income	= Rp800.000.000,00

Compensation for losses shall be as follows :

Fiscal loss in 2005	= (Rp1.200.000.000,00)
Fiscal Income 2006	= Rp 200.000.000,00 (+)
Balance of tax loss from 2005	= (Rp1.000.000.000,00)
Fiscal loss in 2007	= Rp 300.000.000,00 (+)
Balance of tax loss from 2005	= (Rp1.000.000.000,00)
Fiscal Income in 2008	= NIHIL
Balance of tax loss from 2005	= (Rp1.000.000.000,00)
Fiscal Income in 2009	= Rp 100.000.000,00 (+)
Balance of tax loss from 2005	= (Rp 900.000.000,00)
Fiscal Income in 2010	= Rp 800.000.000,00 (+)
Balance of tax loss from 2005	= (Rp 100.000.000,00)

The balance of Rp.100.000.000,00 derived from the 2005 tax loss which remained at the end of 2010 should not be compensated with the fiscal income enjoyed in 2011 and the fiscal loss of IDR 300,000,000 incurred in 2007 may be compensated for only with the fiscal income in 2011 and 2012 as the five-year period which began in in 2008 would end in 2012.

If the total losses which are capable of compensation in the taxable year concerned are derived from the balance of any losses incurred from previous year, please provide the break down on a separate page.

ATTENTION :

- If the total net income in item 5 is NIL or negative, state the word NIL in item 7, although as of the previous taxable year the balance of previous year's losses continue to be capable of compensation in the taxable year concerned.
- If the fiscal losses incurred in previous years continue to be capable of compensation in the taxable year concerned are greater than the total of net income in the taxable year concerned, the amount which shall be stated in item 8 shall not exceed the net income after deduction with the tithes on income in item 7.

Any losses which are derived from any income which has been subjected to final withholding tax, and non-taxable tax, and foreign business/investment losses shall not be compensated for. (Article 4 paragraph (1), Article 6 paragraph (2) , Article 9 paragraph 1 Income Tax Law)

Item 9 – NET INCOME AFTER LOSS CARRY FORWARD

To be stated the subtraction result of the total of item 7 by that of item 8.

Item 10 – PERSONAL EXEMPTIONS

This part to be state the personal exemption as follows:

- a. Rp15.840.000,00 for the taxpayer.
- b. Additional Rp1.320.000,00 for a married taxpayer.
- c. Additional Rp15.840.000,00 for 1 (one) wife only, which are deductible if the wife's income is consolidated into that of the husband an the wife is :
 - c.1. Not an employee and earn income from own business and/or independent service activities which do not relate to those of her husband and minor adopted children.
 - c.2. An employee with an employer which is not a withholding agent, while she does not earn any income from own business/independent service.
 - c.3. An employee with more than one employer.

- d. Additional Rp1.320.000,00 for each member of family by blood (such as natural parent, children) and by marriage (such as parent-in-law, and stepchild) of straight relationship and adopted children whom the taxpayer fully support, the total which dependents shall not be exceed three for each family.
The beginning of taxable year or the time of Taxpayer classification into domestic tax in a taxable year shall be used in arriving at the personal exemption.
- e. Any taxpayer who receives inheritance which is not distributed yet in place of the originally entitled there to shall not receive any deductible in the form of non-taxable income.

With respect to married Taxpayer who separate property and income, and the wife who wishes to carry out her own right and obligation taxation by herself, the husband and wife should mark minus sign (-) in item 10 and make separate calculation of income and income taxes payable.

The example of calculation and form of income calculation sheet with taxable due can be seen at Part C: income tax due in this manual.

Note :

Complete with the number of dependents in the appropriate box regarding marital status, that is :

- TK/ signifying unmarried, added by the number of dependents who enjoy exempted income.
- K/ signifies married, added by the number of dependents who enjoy exempted income.
- K/I/ signifies married, the wife earns income consist with the provision of item c, added by the number of dependents who enjoy exempted income.
- PH/ signifies a married Taxpayer with separate estate and income.
- HB/ signifies a married Taxpayer who lives a separate life, added by the number of dependents who enjoy exempted income.

Example :

K/ signifies married without dependents

K/ married added by 2 (two) dependents

K/I/ married added by wife who earn an income consist with the provision of item c, added by 2 (two) dependents.

- f. Each Taxpayer who is given exempted income for his wife who lives separately shall be treated as an unmarried Taxpayer while the taxpayer may enjoy exempted income for his dependents.(Article 7 Income Tax Law)

Item 11 – TAXABLE INCOME

This part shall be state the subtraction result of item 9 by that of item 10. If the result is NIL or negative, state NIL in item 11 .

Specifically with respect to a Taxpayer who lives separates estate and income and wife who wish for carry out her taxes right and obligation by herself, for husband and wife shall mark a minus sign (-) and make income and tax calculations on separate pages. The example of how to complete and form of calculation sheet income tax due can be seen on part C: Income Tax Due in this manual.

C : TAX DUE

Item 12 – TAX DUE

State the result of the application of the rates set out in Article 17 of the Income Tax Law to Taxable Income set out in item 11.

The income tax rate of Article 17 of Income Tax Law as follows :

Taxable Income brackets	Tax Rates
IDR 50.000.000,00 or less	5%
Over 50.000.000,00 up to IDR 250.000.000,00	15%
Over IDR 250.000.000,00 to IDR 500.000.000,00	25%

Over IDR 500.000.000,00	30%
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Note : in applying the tax rates, any amount of taxable income (PKP) **shall be rounded down in full 1,000s of rupiah.**

Example :

1. A Taxpayer receives or accrues net income of IDR 96.800.000,00 in taxable year 2010. He is married with 3 (three) children, and his wife does not earn her own income. The rates shall apply in the following manner:

Net Income for one year	Rp96.800.000,00
Exempted Income	<u>Rp21.120.000,00</u> -/-
Taxable Income	Rp75.680.000,00

Income Tax Due :

5% x Rp50.000.000,00	Rp 2.500.000,00
15% x Rp25.680.000,00	<u>Rp 3.852.000,00</u> +/-
Total	Rp 6.352.000,00

2. A married Taxpayer just came and would like to reside in Indonesia for good at the beginning of October 2010 and would earn income from business from october to. December 2010 of IDR 5.750.230,00. The following should apply to this income:

Income of 3 months = IDR 5.750.230,00
Income for one year (annualized):

$\frac{12}{3} \times \text{Rp}5.750.230,00 = \text{IDR } 23.000.920,00$

Personal Exemption = Rp15.840.000,00 -/-
Taxable Income = Rp 7.160.920,00
Rounded down for applying rates = Rp 7.160.000,00

Income Tax Due for one year
= 5% x Rp7.160.000,00 = Rp 358.000,00

Income Tax Due for year 2010

(3 months) = $\frac{3}{12} \times \text{Rp}358.000,00 = \text{Rp } 89.500,00$

3. A Taxpayer, in 2010, receives or accrues a net income of IDR 219.608.000,00. He is married, with separate property and income and having 3 (three) children, whereas his wife receives or accrues a net income from business of IDR 109.192.000,00.

The following represents the application of rates to the husband and wife :

Net Income of husband	Rp219.608.000,00
Net Income of wife	<u>Rp109.192.000,00</u> +/-
consolidated net income	Rp328.800.000,00
Personal Exemption: K/I/3	<u>Rp 37.400.000,00</u> -/-
Taxable Income	Rp291.400.000,00

Consolidated of Income tax due (husband and wife) :

5 % x IDR 50.000.000,00	= Rp 2.500.000,00
15% x IDR 200.000.000,00	= Rp30.000.000,00
25% x IDR 41.400.000,00	= <u>Rp10.350.000,00</u> +/-
	Rp42.850.000,00

a. Husband's Tax Return
 Income Tax due
 stated the following: = $\frac{219.608.000,00}{328.800.000,00} \times \text{Rp}42.850.000,00 =$
Rp28.619.838,00

b. Wife's tax return
 Income Tax Due
 stated following = $\frac{109.192.000,00}{328.800.000,00} \times \text{Rp}42.850.000,00 =$
Rp14.230.162,00

4. In case husband – wife lives separately, the calculation of taxable income performed by each of them (using two different of annual individual Income tax return). The personal exemption for husband and wife who lives separately is treated as unmarried Taxpayer TK), whereas a real condition of dependents is fully allowed. The example of calculation as follows :

A Taxpayer receives or accrues in 2010 a net income of amount IDR 219.608.000,00. A Taxpayer lives separately (HB) and having 3 (three) childrens, whereas his wife receives or accrues a net income from business of IDR 109.192.000,00.

- a. Calculation of Income Tax Due (husband) :

Net Income of husband	Rp219.608.000,00
Personal Exemption (TK/3)	<u>Rp 19.800.000,00</u>
Taxable Income	Rp199.808.000,00

Income Tax Due (husband):

5 % x Rp 50.000.000,-	Rp 2.500.000,00
15% x Rp149.808.000,-	<u>Rp22.471.200,00</u> +/-
Jumlah	Rp24.971.200,00

- b. Calculation of Income Tax due (wife) :

Net Income of wife	Rp109.192.000,00
Personal Exemption (Unmarried)	<u>Rp 15.840.000,00</u>
Taxable Income	Rp 93.352.000,00
Income Tax due of wife :	
5% x Rp50.000.000,00	Rp 2.500.000,00
15% x Rp43.352.000,00	<u>Rp 6.502.800,00</u> +/-
Total	Rp 9.002.800,00

The calculation example on case 3 and 4 above, made in a separate sheet and as an attachment in submitting annual return for married taxpayer who have separate estate and wife's income who wishes to carry out her taxes right and obligation individually, for both husband and wife.

Other example in making of calculation and the example of calculation sheet is as follows:

Data:

Name	: Hendra Sialagan
TIN	: 08.296.172.2.007.000
Occupation	: Textile Trading /Director of CV Inovasi
Status	: Married
Dependent	: 1 (one) child (personal exemption K/1)

Year of 2010

Gross Income or turnover from Hendra Sialagan's Textile Trading Business is IDR 1.000.000.000,00 (according with Director Of General Taxes Decree No. **KEP-536/PJ/2000**, a percentage of deemed profit on textile trading is 30%).

Other income in 2010:

1. Land Transportation Service (according with Director General of Taxes Decree No.**KEP-536/PJ/2000**, **percentage of deemed profit of land transportation service is 25% with turnover amounting to IDR 400.000.000,00**)
2. Net salary as a Director in CV Inovasi amounting to IDR 44.400.000,00
3. Gain from sales of gold jewelry amounting to IDR 38.000.000,00 (Hendra Sialagan buys gold jewelry at the price of IDR 40.000.000,00 and than sold it at the price of IDR 78.000.000,00)

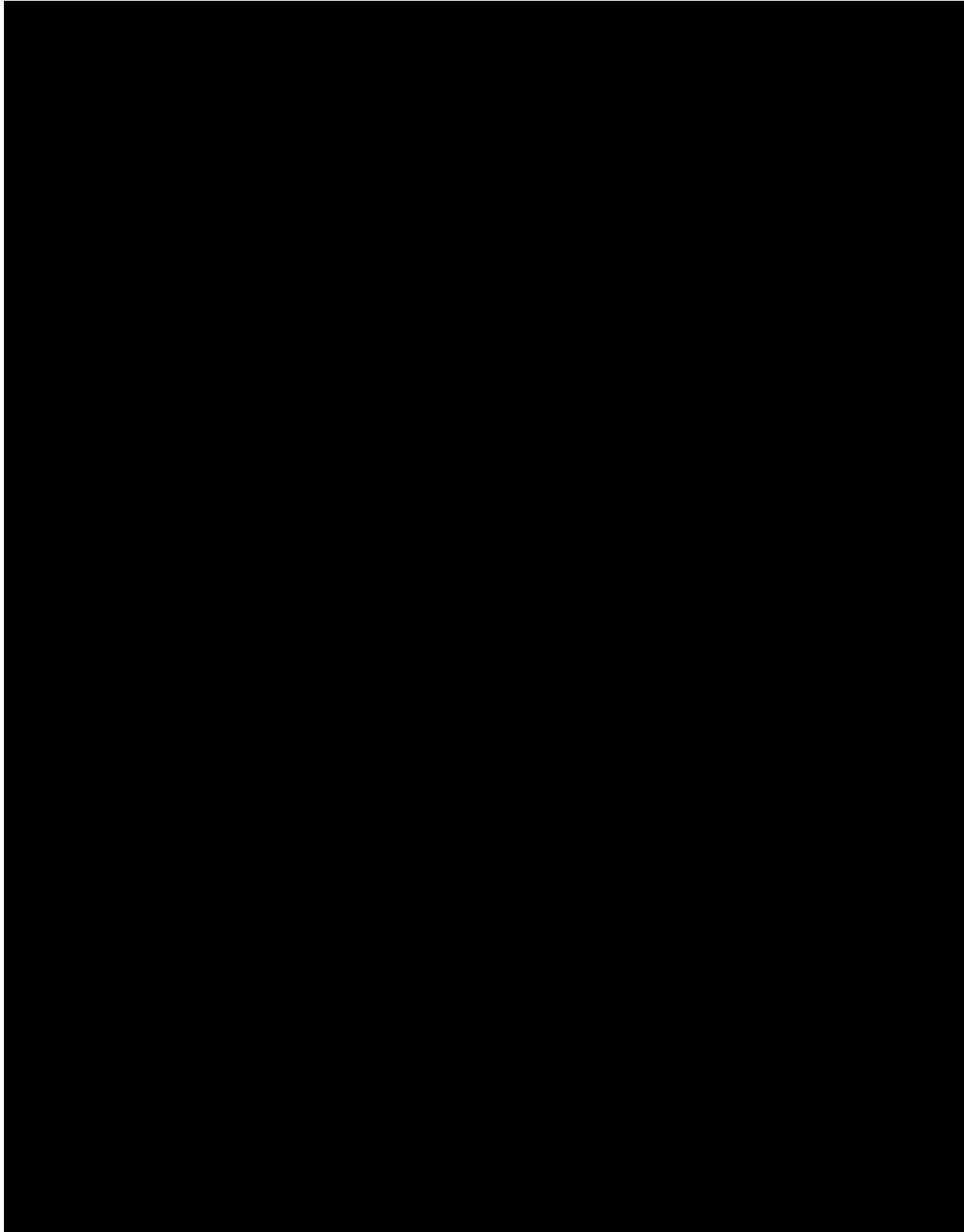
Additional Data:

Hendra Sialagan has a wife, name is Megan Susilawati and has TIN 07.890.123.4.567.000 (TIN is separate from her husband) and received net income for the year 2010 the total amounted IDR 141.000.000,00 from :

1. Income as an employee (IDR129.000.000,00)
2. Income from foreign exchange gain (IDR 12.000.000,00)

From the data above, the calculation of income tax for Hendra Sialagan and his wife which is have their own TIN, made their own calculation sheets below:.

The example of calculation attachment of income tax due for married taxpayer with separate estate and/or have own TIN, as its below:



Item 13 - ADJUSTMENT FOR FOREIGN TAX CREDITS REFUNDED AND HAD BEEN CREDITED IN THE PREVIOUS YEAR RETURN

State the difference between the amount of taxes credited and that of taxes which creditable in Indonesia after refund or deduction of income tax paid, withheld and payable in foreign countries as provided for in

Article 24 paragraph (5) Income Tax Law, received in taxable year concerned subject to the condition that such refund/deduction not resulted from changes in income.

As the income tax paid, withheld and payable in foreign countries above has originally been credited from income tax payable under the annual income tax return, credits have been higher than what they should be. The difference must be refunded by addition to the income tax due this year.

Example :

Mr. Ahmad received an income in the form of dividends in 2009 from X Ltd in a foreign country of IDR 200.000.000,00 and 20% or IDR 40.000.000,00 there of was withheld. The income was consolidated in the annual tax return for 2008 and withholding tax of IDR 40.000.000,00 on dividend was credited. However, in 2009, he received tax refund of 5% or IDR 10.000.000,00, on the dividend. The refund should be stated in item 13 so that it would increase the amount of income tax due for the subsequent year.

Should refund result from changes in income, the Taxpayer must notify the Director General of Taxes by revising the annual tax return for the taxable year in which income was consolidated, in accordance with a Minister of Finance Decree No.164/KMK.03/2002 regarding to the foreign tax credit.

Item 14 – TOTAL INCOME TAX DUE

State the addition result of item 12 by that of item 13.

D : TAX CREDIT

Item 15 - INCOME TAX WITHHELD BY OTHER PARTY, PAID / WITHHELD IN FOREIGN AND BORNED BY THE GOVERNMENT

Stated with the amount from Formulir 1770 – II Total Part A Column (7)

Item 16 - TAX DUE AFTER CREDIT OR TAX OVERLY WITHHELD

State the subtraction result of the total of item 14 by that of item 15.
Mark an "X" in the appropriate box.

Item 17 – PREPAID TAX

a. Monthly Installment of Income Tax Article 25

State the total income taxes paid directly by the Taxpayer for the taxable year concerned in the form of Income tax article 25 Tahun, including the total payment for any income of tax payable under interim calculation if the taxpayer submits an application for the extended period of submission of annual tax return.

b. Notice of Tax Collection (Principal Only)

State the total of income tax appearing on the Notice of Tax Collection (NTC) for the taxable year concerned, including the Notice of Tax Collection for Income Tax Article 25 paragraph (7) from particular taxpayer who receives or accrues other income tax which is not subject to final withholding tax, and not including administrative penalties in a form of interest charges and/or fines.

Example :

On an Notice of Tax Collection (NTC) may appear the followings :

Installment of income tax Art. 25 due	=	Rp2.000.000,00
Paid	=	Rp1.500.000,00 -/-
Underpaid	=	Rp 500.000,00
Administrative Penalties - interest	=	Rp 20.000,00

Administrative Penalties - fine	=	Rp 100.000,00 +/+
Total amount must be paid	=	Rp 620.000,00

State here IDR 500.000,00, that is, the principal only.

c. Income Tax paid on the Departure (Fiskal)

State the total payment of Fiskal by Taxpayer, wife, family member related by blood and related by marriages in a direct lineage, including children/adopted children, whom he fully supports in the taxable year concerned.

Item 18 – TOTAL TAX CREDIT

State the addition product of items a to c.

E : INCOME TAX OVER/UNDER PAYMENT

Item 19 - UNDERPAID TAX (INCOME TAX ARTICLE 29) OR OVERPAID TAX (INCOME TAX ARTICLE 28A)

State the subtraction result of the total of item 16 by that of item 18. Mark an " X " in the appropriate box. If, no taxes are payable, write the word "NIL" in the space available for this purpose. If taxes are underpaid, full settlements must be paid before the annual income tax return submitted.

State the date of settlement in the space available for this purpose.

Item 20 – REQUEST

Complete this section only if there is an income tax overpayment on item 19 b.

Taxpayer must mark an " X " in the appropriate box.

Request shall not be deemed applicable if such overpayment results from income taxes borne by the government.

Request of Pre-Audit Refund of Tax Overpayment performed by a Taxpayer with specific criteria (Obedient Taxpayer). Obedient Taxpayer was appointed by Head of Regional Office that meet the requirements as follows:

- a. filing Tax Return timely;
- b. not having tax arrears for any type of tax, except for tax arrears having been granted permission to be paid in installment or tax payment to be postponed;
- c. having Financial Statement which is audited by Public Accountant or by government financial supervisory institution with unqualified opinion for 3 (three) consecutive years; and
- d. never been convicted guilty of tax crime under a definite court verdict over the last 5 (five) consecutive years

(Article 17 C of Tax law and Article 1 of Minister of Finance Regulation No. 192/PMK.03/2007)

In addition of several criterias above, Pre-Audit Refund of the Tax Overpayment are also can be given to a Taxpayer who is fulfill certain requirements as following:

- a. Individual Taxpayer not conducting business or independent services;
- b. Individual Taxpayer conducting business or independent services with maximum total of gross income is four billion and eight hundred million rupiah (Rp4.800.000.000,00), and amount of overpayment income as appear on Annual Income tax Return less than Rp one million rupiah (IDR.1.000.000,00) , and the amount of overpaid as appear on Annual Return is a half percent (0,5%) of the total amount of gross income.

(Article 17 D Law of General Provisions and tax Procedures, Article 1 and 2 of Minister of Finance Regulation No.193/PMK.03/2007 as lastly amended by Minister of Finance Regulation No.54/PMK.03/2009)

F : INSTALLMENT OF INCOME TAX ARTICLE 25 IN SUBSEQUENT YEAR

Angka 21 - INSTALLMENT OF INCOME TAX ARTICLE 25 IN SUBSEQUENT YEAR CALCULATED BASED ON:

Mark an (X) in the appropriate box:

- a. State the total monthly installment for income tax article 25 for the subsequent year, calculated to be 1/12 of the total tax payable by taxpayer in item 16.
- b. Income of Individual Taxpayer as Certain Entrepreneur

An Individual Taxpayer as Certain Entrepreneur shall mean any taxpayer who carries out a business activities as a retailer who has one or more outlets (Minister of Finance Regulation No. 255/PMK.03/2008 as lastly amended by Minister of Finance Regulation No. 208/PMK.03/2009 and Director General of Taxes Regulation No. PER-32/PJ/2010

Individual Taxpayer as Certain Entrepreneur shall be required to enclose the "List of Income and Payment for Income tax Article 25" from each outlets with form of income as accordance with Director General of Taxes Regulation No. PER-32/PJ/2010.

**Attachment of Director General of
Taxes Regulation Number
PER-32/PJ/2010**

**List of Income and Payment for Income tax Article 25
Individual Taxpayer as Certain Entrepreneur**

Name :
TIN :
Address :

No.	TIN of Outlet Location of Tax Office	Address	gross income of retailer	Income Tax Article 25 paid
Jumlah				

Signature, Name and Seal

.....

- c. Calculations are to be made on separate pages, if :

1. There is a balance of losses incurred in previous years which can be applied

- 1.1 If the balance of losses is fully compensated for with the net income for the taxable year concerned or the taxable year concerned is the last taxable year in which compensation for losses shall be permitted, the monthly installments for Article 25 income tax for the subsequent year shall be calculated on the basis of the net result of income tax calculations concerned and without taking into account compensation for losses.

Example:

According to Income Tax Return in Taxable Year 2010:

a. Loss fully compensated

Net Income (the total in item 5)	IDR 116.800.000,00
Loss in year of 2009 IDR 20.000.000,00	
Compensation on loss in 2009 (the total in item 8)	IDR 20.000.000,00
	<hr/>
Net Income after compensation (the total in item 9)	IDR 96.800.000,00
Personal Exemption– K/3 (the total in item 10)	IDR 21.120.000,00
	<hr/>
Taxable Income (the total in item 11)	<u>IDR 75.680.000,00</u>

b. The Taxable year concerned was the lastly taxable year for making loss carried forward

Net Income (the total in item 5)	Rp116.800.000,00
Loss incurred in 2002 Rp166.800.000,00	
Compensated (the amount stated in item 8)	Rp116.800.000,00
	<hr/>
Net Income after loss compensation (the total in item 9)	NIL

Note :

The remaining balance of losses in 2005 is IDR 50.000.000,00 (IDR 166.800.000,00 – IDR 116.800.000,00) is no longer capable of compensation with the net income in taxable year 2011 as the five-year period has expired.

Total of Income Tax Article 21, 22, 23, and 24 in the taxable year of 2010 IDR 2.250.000,00

Calculation of Income Tax of Article 25 for taxable year 2011 :

Following the example above, the calculation base of Installment of Income Tax Article 25 in taxable year 2011 shall be the net income in taxable year 2010 before compensation for loss is as follows:

Net Income in Taxable Year of 2010	Rp116.800.000,00
Personal Exemption (K/3)	<u>Rp 21.120.000,00</u> -/-
Taxable Income	Rp 95.680.000,00

Income Tax Due:

5% x Rp50.000.000,00 = Rp2.500.000,00
 15% x Rp45.680.000,00 = Rp6.852.000,00 +/-

	Rp 9.352.000,00
Total Income Tax Article 21,22,23, and 24	<u>Rp 2.250.000,00</u> -/-
	<u>Rp 7.102.000,00</u>

Monthly Installment of Income Tax Article 25 in Taxable Year of 2011 :

1/12 x Rp7.102.000,00 = Rp 591.833,00

- 1.2. If the balance of losses is not fully compensated for with the net income in the taxable year concerned and the taxable year concerned is not the final year in which compensation of losses may be performed, then monthly installment for Income tax Article 25 for the subsequent taxable year shall be calculated on the basis of the net in the taxable year concerned deducted by the remaining balance of loss which is capable of compensation with net income in the subsequent taxable year.

If the net income in the taxable year concerned is less than the balance of losses above, INSTALLMENTS for Article 25 income tax in the subsequent taxable year shall be nil.

According to the income tax return taxable year 2010:

Net Income (the total in item 5)	Rp116.800.000,00
Losses incurred in 2009 IDR 166.800.000,00	
Compensation from (the total in item 8)	<u>Rp116.800.000,00</u> -/-
Net income after compensating losses (the total in item 9)	NIL
Total income tax Art. 21, 22, 23, and 24	Rp 2.250.000,00

Notes :

The remaining balance of loss of IDR 50,000,000.00 year 2009 may be compensated to the net income of taxable year 2011.

Calculation of Income Tax Article 25 Year 2011 :

Net Income of Taxable Year 2010	IDR 116.800.000,00
Balance of loss of taxable year 2009 may be compensated to the net income of taxable year 2011	<u>IDR 50.000.000,00</u> -/-
Net Income after loss compensation (the total in item 9)	IDR 66.800.000,00
Personal Exemption (Married with 3 children)	<u>IDR 21.120.000,00</u> -/-
Taxable income	IDR 45.680.000,00
Income Tax Due: 5% x Rp45.680.000,00	Rp 2.284.000,00
Total Income tax Art.21, 22, 23, and 24	Rp 2.250.000,00 -/-
	<u>Rp 34.000,00</u> =====
Monthly Installment of income tax Art.25 of Taxable Year 2011 : 1/12 x Rp 34.000,00	Rp 2.833,00 =====

Example B :

According to the Income Tax Return for taxable year 2010:

Net Income (the total in item 5)	IDR 116.800.000,00
Losses incurred in taxable year of 2009 IDR 233.800.000,00	
Losses compensation (the amount stated in item 8)	<u>IDR 116.800.000,00</u> -/-
Net Income after losses compensation (the total in item 9)	<u>NIHIL</u> =====

Calculation of Income Tax Art. 25 for the taxable year of 2011:

Net Income of taxable year 2009	Rp116.800.000,00
Balance of losses in taxable year Pajak 2009 may be	

compensated to the net income of taxable year 2011

Rp117.000.000,00

As the balance capable of compensation to the net income in fiscal 2011 is greater than the net income in fiscal 2010, the monthly installments of Income Tax Article 25 in taxable year 2011 shall be NIL.

2. Non-regular income

This shall mean any income in the form of forex gains on account receivable and payable in foreign currencies and those made on alienation of assets, or capital gains, so long as they not result from the main business activity and other incidental income.

(Director General of Taxes Decree No. : KEP-537/PJ./2000)

If a non-regular income is generated in the taxable year concerned, for example income derived from contracting two motorcars, the monthly installment for Income Tax Article 25 in subsequent year shall be base on the total net income subtracted by the non regular income.

Example

According to the Income tax of taxable year 2010 :

Total Net Income	IDR 516.800.000,00
Total Income Tax Article 21, 22 and 24	IDR 51.250.000,00
Total Income Tax Article 23 (contracting 2 motorcars for IDR 60.000.000,00)	IDR 3.600.000,00

Calculation of Installment of Article 25 for taxable year 2011:

Total Net Income (the total in item 5)	IDR 516.800.000,00
Non-regular Net Income	<u>IDR 60.000.000,00</u> -/-
Regular Income Tax	IDR 456.800.000,00
Personal Exemption (married with 3 children)	<u>IDR 21.120.000,00</u> -/-
Taxable Income	IDR 435.680.000,00

Income Tax Due:

5% x Rp 50.000.000,00	=	IDR 2.500.000,00
15% x Rp200.000.000,00	=	IDR 30.000.000,00
25% x Rp185.680.000,00	=	<u>IDR 46.420.000,00</u> +/-
		IDR 78.920.000,00

Total of Income Tax Art. 21, 22, and 24 in taxable year 2010 (not including Income Tax Art.23 from contracting motorcars)	<u>IDR 51.250.000,00</u> -/-
	IDR 27.670.000,00

Monthly Installment of Income Tax of Article.25 of Taxable
Year 2011 :

1/12 x IDR 27.670.000,00	IDR 2.306.833,00
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3. Zakat on Income

If a Muslim Taxpayer actually paid zakat on his income to a zakat collection body or institute formed or legalized by the government, certain matter exist, (when there is balance of losses in previous years compensated for, or non regular income was generated), the installment of Income Tax Article 25 shall be counted by employing the previous sample Article 25 income tax calculation method, taking into account any zakat paid.

Example :

According to the Annual Income Tax Return of 2010:

Net Income (total in Item 5)	
	IDR 116.800.000,00
Zakat on Income (total in Item 6)	<u>IDR 2.920.000,00</u> -/-
Total Net Income after zakat on income (total in Item 7)	
	IDR 113.880.000,00
Loss carried forward (total in Item 8)	<u>IDR 20.000.000,00</u> -/-
Net Income after Loss Carried Forward (total in Item 9)	IDR 93.880.000,00
Personal Exemption (married with 3 children) (total in Item 10)	<u>Rp 21.120.000,00</u> -/-
Taxable Income (total in Item 11)	Rp 72.760.000,00
Or :	
Net Income (total in Item 5)	Rp116.800.000,00
Total Losses in 2004: Rp166.800.000,00	
Compensated (total in Item 8)	<u>Rp116.800.000,00</u> -/-
Net Income after loss carried forward (total in Item 9)	Nil

Notes :

Total balance of Tax losses 2005 after compensated is IDR 50.000.000,00 (Rp166.800.000,00 – Rp116.800.000,00), can not be compensated again with total net income 2011 because of time had passed of five (5) year.

Calculation of Income Tax Article 25 for Taxable Year of 2011 :

Net Income (the total in item 5)	IDR 116.800.000,00
Zakat on Income (the total in item 6)	<u>IDR 2.920.000,00</u> -/-
Total Net Income after zakat on Income (the total in item 7)	
	IDR 113.880.000,00
Personal Exemption K/3 (the total in item 10)	<u>IDR 21.120.000,00</u> -/-
Taxable Income (the total in item 11)	IDR 92.760.000,00
Income Tax Due:	
5% x IDR 50.000.000,00	IDR 2.500.000,00
15% x IDR 42.760.000,00	<u>IDR 6.414.000,00</u> +/-
	IDR 8.914.000,00
Total amount of Article 21, 22, 23 and 24 year 2010	<u>IDR 2.250.000,00</u> -/-
	IDR 6.664.000,00
Installment of Income Tax of Article 25 for taxable year of 2011:	
1/12 x Rp. 6.664.000,00	IDR 555.000,00

Attention:

1. The amount of installment for income tax article 25 may be adjusted due to changes in the calculation base of installment for income tax article 25 in the current taxable year.
2. Installment for income tax article 25 for the taxable year concerned may be paid in full in advance at one time under Director General of Taxation Circular No. SE-13/PJ.23/1989.

LETTER G: ATTACHMENT

In addition to Form 1770-I to 1770-IV (whether filled or that are not filled) the following must be enclosed:

- a. Power of attorney for annual tax return not signed by a Taxpayer .(Article 4 paragraph (3) of the General Provision and Tax Procedures);
- b. Tax payment slip for income tax article 29 in the taxable year concerned, that is the full payment for underpaid income tax in item 19. (Article 29 of the income tax law);
- c. Balance sheet and Income Statement for the taxable year with respect to Taxpayer who maintain books of account or monthly recapitulation gross income and cost with respect to taxpayer who choose to apply deemed profit (Article 28 of Income Tax Law). Recapitulaiton of cost should be attached if there is other income from business activities and/or independent services which is subject to finalized tax. Form of monthly recapitulation could be seen in Director of General of Regulation No. PER-4/PJ/2009;
- d. Calculation of the loss compensation related to taxpayer who report on compensation for losses (See the sample calculation of compensation for losses);
- e. Slips of Withholding Tax by other party/borned by the government and income tax paid/withheld in foreign countries;
- f. Photocopies of ;
 - Form 1721-A1 (Form of income and Calculation of income tax article 21 for Regular employees and Pension Recipient, Retirement Allowances and Retirement Security) **and/or**;
 - Form 1721-A2 (Form of income and Calculation of Income Tax Article 21 for Civil Servant , members of military and police, government ofical and pensioners);
- g. Calculation of installment of Income tax Article 25 for the subsequent year;
- h. Copies of proof of for foreign travel tax (TBPFLN);
- i. Calculation of Income tax Payable for married taxpayer with separate estate and/or have their own T I N;
- j. List of income and payment of income tax article 25 enclosed by Individual Taxpayer as certain entrepreneur;
- k. Attachments in the form of supported documentation or those used to clarify of total income prepared by Taxpayer concerned, which among them include the photocopies of:
 - Proof of payment of Zakat and obligated charity by individual taxpayer;
 - Copies of Valid work permits for foreign taxpayer (IKTA);
 - Copies of Certificate of Income from parent company for foreign taxpayer.

Notes :

- Mark an (X) in the appropriate box.
- Please write the Word “ Attachment” on the top right corner of each additional attachment in the right order.
- Additional pages may be made if the space for attachment is not sufficient.

DECLARATION

This statement shall be made in connection with the warranty of truth and completeness of a completed annual tax return. Should the return is completed incorrectly or not in full, taxpayer shall be subjected to sanction under the applicable laws and regulation. With respect to that, , taxpayer or their authorized representative shall be required to sign, affix full name, taxpayer identification number, as well as place, date, month, and year of completion of return in the space available for this purpose. Mark an (X) in the appropriate box

LIST OF TAXES REGULATION

No.	Regulations	Number	Date	Concerning
1.	Undang-Undang	28	17/07/2007	Perubahan Ketiga atas Undang-Undang Nomor 6 Tahun 1983 tentang Ketentuan Umum dan Tata Cara Perpajakan
2.	Undang-Undang	16	25/03/2009	Penetapan Peraturan Pemerintah Pengganti Undang-Undang Nomor 5 Tahun 2008 tentang Perubahan Keempat atas Undang-Undang Nomor 6 Tahun 1983 tentang Ketentuan Umum dan Tata Cara Perpajakan
3.	Undang-Undang	36	23/09/2008	Perubahan Keempat atas Undang-Undang Nomor 7 Tahun 1983 tentang Pajak Penghasilan
4.	Peraturan Pemerintah	80	28/12/2007	Tata Cara Pelaksanaan Hak dan Kewajiban Perpajakan Berdasarkan Undang-Undang Nomor 6 Tahun 1983 tentang ketentuan Umum dan Tata Cara Perpajakan sebagaimana telah Beberapa Kali Diubah Terakhir dengan Undang-Undang Nomor 28 Tahun 2007
5.	Peraturan Pemerintah	45	26/12/1994	Pajak Penghasilan bagi Pejabat Negara, Pegawai Negeri Sipil (PNS), Anggota Angkatan Bersenjata RI, dan Para Pensiunan atas Penghasilan yang Dibebankan Kepada Keuangan Negara atau Keuangan Daerah
6.	Peraturan Pemerintah	48	27/12/1994	Pembayaran pajak Penghasilan atas Penghasilan dari Pengalihan hak atas tanah dan/atau bangunan
7.	Peraturan Pemerintah	14	29/05/1997	PPH atas Transaksi Penghasilan dari Transaksi Penjualan Saham di Bursa Efek
8.	Peraturan Pemerintah	132	15/12/2000	PPH atas Hadiah Undian dan Keputusan Direktur Jenderal Pajak
9.	Peraturan Pemerintah	149	23/12/2000	Pemotongan Pajak Penghasilan atas Penghasilan Berupa Uang Pesangon, Uang Tebusan Pensiun, dan Tunjangan Hari Tua atau Jaminan Hari Tua
10.	Peraturan Pemerintah	5	23/03/2002	Perubahan atas Peraturan Pemerintah Nomor 29 Tahun 1996 tentang Pembayaran PPh atas Penghasilan dari Persewaan Tanah dan/atau Bangunan
11.	Peraturan Pemerintah	47	21/09/2003	Pajak Penghasilan yang Ditanggung oleh Pemerintah atas Penghasilan Pekerja dari Pekerjaan
12.	Peraturan Pemerintah	27	04/04/2008	Pajak Penghasilan atas Diskonto Surat Perbendaharaan Negara
13.	Peraturan Pemerintah	51	20/07/2008	PPH atas Penghasilan dari Usaha Jasa Konstruksi
14.	Peraturan Pemerintah	71	04/11/2008	Pengganti Peraturan Pemerintah Nomor 48 Tahun Pembayaran PPh atas Penghasilan dari Penghasilan Hak atas

No.	Regulations	Number	Date	Concerning
				Tanah dan/atau Bangunan
15.	Peraturan Pemerintah	15	09/02/2009	PPH atas Bunga Simpanan yang Dibayarkan oleh Koperasi kepada Anggota Koperasi Orang Pribadi
16.	Peraturan Pemerintah	16	09/02/2009	Tata Cara Pelaksanaan Pemotongan PPh atas Bunga dan Diskonto Obligasi yang Diperdagangkan dan/atau Dilaporkan Perdagangannya di Bursa Efek
17.	Peraturan Pemerintah	Nomor 18 Tahun 2009	09/02/2009	Bantuan atau Sumbangan Termasuk Zakat atau Sumbangan Keagamaan yang Sifatnya Wajib yang Dikecualikan dari Objek PPh
18.	Peraturan Pemerintah	Nomor 19 Tahun 2009	09/02/2009	PPh atas Dividen yang Diterima atau Diperoleh WP Orang Pribadi Dalam Negeri
19.	Peraturan Pemerintah	Nomor 40 Tahun 2009	04/06/2009	Perubahan Peraturan Pemerintah Nomor 51 tahun 2008 tentang Pajak Penghasilan dari Usaha Jasa Konstruksi
20.	Peraturan Menteri Keuangan	181/PMK.03/2007	28/12/2007	Bentuk dan Isi Surat Pemberitahuan serta Tata Cara Pengambilan, Pengisian, dan Penandatanganan dan Penyampaian Surat Pemberitahuan
21.	Peraturan Menteri Keuangan	152/PMK.03/2009	29/09/2009	Perubahan atas Peraturan Menteri Keuangan Nomor 181/PMK.03/2007 Tentang Bentuk dan Isi Surat Pemberitahuan serta Tata Cara Pengambilan, Pengisian, dan Penandatanganan dan Penyampaian Surat Pemberitahuan
22.	Peraturan Menteri Keuangan	187/PMK.03/2008	20/11/2008	Tata Cara Pemotongan, Penyetoran, Pelaporan, dan Penatausahaan PPh atas Penghasilan dari Usaha Jasa Konstruksi
23.	Peraturan Menteri Keuangan	210/PMK.03/2008	11/12/2008	Perubahan KMK Nomor 254/KMK.03/2001 tentang Penunjukan Pemungut Pajak Penghasilan Pasal 22, Sifat dan Besarnya Pungutan serta Tata Cara Penyetoran dan Pelaporannya
24.	Peraturan Menteri Keuangan	243/PMK.03/2008	31/12/2008	Pelaksanaan Pembayaran dan Pemungutan PPh atas Penghasilan dari Pengalihan Hak atas Tanah dan/atau Bangunan
25.	Peraturan Menteri Keuangan	244/PMK.03/2008	31/12/2008	Jasa Lain sebagaimana Dimaksud dalam Pasal 23 ayat (1) huruf c angka 2 UU PPh
26.	Peraturan Menteri Keuangan	245/PMK.03/2008	31/12/2008	Badan-Badan dan Orang Pribadi yang Menjalankan Usaha Mikro dan Kecil yang Menerima Harta Hibah, Bantuan, atau Sumbangan yang Tidak Termasuk sebagai Objek Pajak Penghasilan
27.	Peraturan Menteri Keuangan	250/PMK.03/2008	31/12/2008	Besar Biaya Jabatan atau Biaya Pensiun yang Dapat Dikurangkan dari Penghasilan Bruto Pegawai Tetap atau Pensiunan

No.	Regulations	Number	Date	Concerning
28.	Peraturan Menteri Keuangan	255/PMK.03/2008	31/12/2008	Penghitungan Besarnya Angsuran Pajak Penghasilan dalam Tahun Pajak Berjalan yang harus Dibayar Sendiri oleh Wajib Pajak Baru, Bank, Sewa Guna Usaha dengan Hak Opsi, Badan Usaha Milik Negara, Badan Usaha Milik Daerah, Wajib Pajak Masuk Bursa dan Wajib Pajak lainnya yang Berdasarkan Ketentuan Diharuskan membuat laporan Keuangan Berkala Termasuk Wajib Pajak Orang Pribadi Pengusaha Tertentu
29.	Peraturan Menteri Keuangan	208/PMK.03/2009	10/12/2009	Perubahan atas Peraturan Menteri Keuangan Nomor 255/PMK.03/2008 tentang Penghitungan Besarnya Angsuran Pajak Penghasilan dalam Tahun Pajak Berjalan yang harus Dibayar Sendiri oleh Wajib Pajak Baru, Bank, Sewa Guna Usaha dengan Hak Opsi, Badan Usaha Milik Negara, Badan Usaha Milik Daerah, Wajib Pajak Masuk Bursa dan Wajib Pajak lainnya yang Berdasarkan Ketentuan Diharuskan membuat laporan Keuangan Berkala Termasuk Wajib Pajak Orang Pribadi Pengusaha Tertentu
30.	Peraturan Menteri Keuangan	256/PMK.03/2008	31/12/2008	Penetapan Saat Diperolehnya Dividen oleh Wajib Pajak Dalam Negeri atas Penyertaan Modal pada Badan Usaha di Luar Negeri Selain Badan Usaha yang Menjual Sahamnya di Bursa Efek
31.	Peraturan Menteri Keuangan	192/PMK.03/2007	28/12/2007	Tata Cara Penetapan Wajib Pajak Dengan Kriteria Tertentu Dalam Rangka Pengembalian Pendahuluan Kelebihan Pembayaran Pajak
32.	Peraturan Menteri Keuangan	193/PMK.03/2007	28/12/2007	Batasan Jumlah Peredaran Usaha, Jumlah Penyerahan, dan Jumlah Lebih Bayar bagi Wajib Pajak yang Memenuhi Persyaratan Tertentu yang Dapat Diberikan Pengembalian Pendahuluan Kelebihan Pajak
33.	Peraturan Menteri Keuangan	54/PMK.03/2009	27/03/2009	Perubahan atas Peraturan Menteri Keuangan Nomor 193/PMK.03/2007 tentang Batasan Jumlah Peredaran Usaha, Jumlah Penyerahan, dan Jumlah Lebih Bayar bagi Wajib Pajak yang Memenuhi Persyaratan Tertentu yang Dapat Diberikan Pengembalian Pendahuluan Kelebihan Pajak
34.	Peraturan Menteri Keuangan	PER-83/PMK.03/2009	22/04/2009	Penyediaan Makanan dan Minuman bagi Seluruh Pegawai serta Penggantian atau Imbalan dalam Bentuk Natura dan Kenikmatan di Daerah Tertentu dan Yang Berkaitan dengan Pelaksanaan Pekerjaan yang Dapat Dikurangkan dari Penghasilan Bruto Pemberi Kerja
35.	Peraturan Menteri Keuangan	152/PMK.03/2009	29/09/2009	Perubahan atas Peraturan Menteri Keuangan Nomor 181/PMK.03/2007 Tentang Bentuk dan Isi Surat

No.	Regulations	Number	Date	Concerning
				Pemberitahuan serta Tata Cara Pengambilan, Pengisian, dan Penandatanganan dan Penyampaian Surat Pemberitahuan
36.	Peraturan Menteri Keuangan	153/PMK.03/2009	29/09/2009	Perubahan atas Peraturan Menteri Keuangan Nomor 187/PMK.03/2008 Tentang Tata Cara Pemotongan, Penyetoran, Pelaporan, dan Penatausahaan PPh atas Penghasilan dari Usaha Jasa Konstruksi
37.	Keputusan Menteri Keuangan	604/KMK.04/1994	21/12/1994	Badan-Badan dan Pengusaha Kecil yang Menerima Harta Hibahan yang Tidak Termasuk sebagai Objek PPh
38.	Keputusan Menteri Keuangan	636/KMK.04/1994	29/12/1994	Pengenaan PPh bagi Pejabat Negara, Pegawai Negeri Sipil, Anggota ABRI, dan Para Pensiun atas Penghasilan yang Dibebankan Kepada Keuangan Negara atau keuangan daerah
39.	Keputusan Menteri Keuangan	248/KMK.04/1995	02/06/1995	Perlakuan PPh terhadap Pihak-Pihak yang Melakukan Kerjasama dalam Bentuk Perjanjian Bangun Guna Serah (<i>Built, Operate, and Transfer</i>)
40.	Keputusan Menteri Keuangan	282/KMK.04/1997	20/06/1997	Pelaksanaan Pemungutan PPh atas Transaksi Penghasilan dari Transaksi Penjualan Saham di Bursa Efek
41.	Keputusan Menteri Keuangan	462/KMK.04/1998	21/10/1998	Pemotong Pajak Penghasilan Pasal 21 yang Bersifat Final atas Penghasilan sehubungan dengan Pekerjaan
42.	Keputusan Menteri Keuangan	566/KMK.04/1999	27/12/1999	Pelaksanaan Pembayaran dan Pemungutan PPh atas Penghasilan dari Pengalihan Hak atas Tanah dan/atau Bangunan
43.	Keputusan Menteri Keuangan	534/KMK.04/2000	22/12/2000	Bentuk dan Isi Surat Pemberitahuan serta Surat Keterangan dan/atau Dokumen yang Harus Dilampirkan
44.	Keputusan Menteri Keuangan	51/KMK.04/2001	01/02/2001	Pemotongan Pajak Penghasilan atas Bunga Deposito dan Tabungan serta Diskonto Sertifikat Bank Indonesia
45.	Keputusan Menteri Keuangan	112/KMK.03/2001	06/03/2001	Petunjuk Pelaksanaan, Pemotongan, Penyetoran, dan Pelaporan PPh Pasal 21 dan Pasal 26 sehubungan dengan Pekerjaan, Jasa, dan Kegiatan Orang Pribadi
46.	Keputusan Menteri Keuangan	254/KMK.03/2001	30/04/2001	Penunjukan Pemungut Pajak Penghasilan Pasal 22, Sifat dan Besarnya Pungutan serta Tata Cara Penyetoran dan Pelaporannya
47.	Keputusan Menteri Keuangan	121/KMK.03/2002	01/04/2002	Tata Cara Pelaksanaan Pemotongan PPh atas Bunga dan Diskonto Obligasi yang Diperdagangkan dan/atau Dilaporkan Perdagangannya di Bursa Efek
48.	Keputusan Menteri Keuangan	120/KMK.03/2002	02/04/2002	Perubahan Keputusan Menteri Keuangan Nomor 394/KMK.04/1996 tentang Pelaksanaan Pembayaran dan Pemotongan Pajak Penghasilan atas Penghasilan Persewaan Tanah dan/atau Bangunan

No.	Regulations	Number	Date	Concerning
49.	Keputusan Menteri Keuangan	164/KMK.03/2002	19/04/2002	Kredit Pajak Luar Negeri
50.	Peraturan Dirjen Pajak	PER-38/PJ/2008	24/09/2008	Tata Cara Pemberian Angsuran atau Penundaan Pembayaran Pajak
51.	Peraturan Dirjen Pajak	PER-31/PJ/2009	25/05/2009	Pedoman Teknis Tata Cara Pemotongan, Penyetoran dan Pelaporan Pajak Penghasilan Pasal 21 dan/atau Pajak Penghasilan Pasal 26 Sehubungan Dengan Pekerjaan, Jasa, dan Kegiatan Orang Pribadi
52.	Peraturan Dirjen Pajak	PER-57/PJ/2009	12/10/2009	Perubahan Atas Peraturan Direktur Jenderal Pajak Nomor Per-31/PJ/2009 Tentang Pedoman Teknis Tata Cara Pemotongan, Penyetoran dan Pelaporan Pajak Penghasilan Pasal 21 dan/atau Pajak Penghasilan Pasal 26 Sehubungan Dengan Pekerjaan, Jasa, dan Kegiatan Orang Pribadi
53.	Peraturan Dirjen Pajak	PER-32/PJ/2010	12/07/2010	Pelaksanaan Pengenaan Pajak Penghasilan Pasal 25 Bagi Wajib Pajak Orang Pribadi Pengusaha Tertentu
54.	Keputusan Dirjen Pajak	KEP-11/PJ./1995	01/02/1995	Penetapan Dasar Penilaian Bagi yang Menerima Pengalihan Harta yang Diperoleh dari Bantuan, Sumbangan, Hibahan, dan Warisan yang Memenuhi Syarat sebagai Bukan Objek PPh dari Wajib Pajak yang Tidak Menyelenggarakan Pembukuan
55.	Keputusan Dirjen Pajak	KEP-536/PJ/2000	29/12/2000	Norma Penghitungan Penghasilan Neto bagi Wajib Pajak yang Dapat Menghitung Penghasilan Neto dengan Menggunakan Norma Penghitungan
56.	Keputusan Dirjen Pajak	KEP-537/PJ./2000	29/12/2000	Penghitungan Besarnya Angsuran Pajak dalam Tahun Pajak Berjalan Dalam Hal-Hal Tertentu
57.	Keputusan Dirjen Pajak	KEP-214/PJ./2001	15/03/2001	Keterangan dan/atau Dokumen yang Harus Dilampirkan dalam Surat Pemberitahuan
58.	Keputusan Dirjen Pajak	KEP-395/PJ./2001	13/06/2001	Pengenaan Pajak Penghasilan atas Hadiah dan Penghargaan
59.	Keputusan Dirjen Pajak	KEP-34/PJ./2003	14/02/2003	Klasifikasi Lapangan Usaha Wajib Pajak
60.	Surat Edaran Dirjen Pajak	SE-13/PJ.23/1989	01/03/1989	Penyetoran Dimuka PPh Pasal 25 Sekaligus untuk Beberapa Bulan

Notes:

All the Taxation Regulation above can be found at website <http://www.pajak.go.id>