

**MINISTRY OF FINANCE OF REPUBLIK OF INDONESIA
DIRECTORATE GENERAL OF TAXES**

**INSTRUCTION FOR THE COMPLETION OF INCOME TAX RETURN
FOR CORPORATION**

GENERAL INSTRUCTION

In accordance with the Law Number 6 of 1983 concerning General Provisions and Tax Procedures as lastly amended by Law Number 16 of 2009, Taxpayers should pay attention to several things below:

1. Any Taxpayer should be required to complete and file its Annual Tax Return truly, completely, and clearly and also sign it.
2. The Tax Return shall be signed by the Taxpayer or his/her authorized proxy/representative.
3. The Tax Return shall be assumed not filed if it is not signed or it is not fully provided with details and/or documents as regulated by Minister of Finance Decree No. 534/KMK.04/2000, Minister of Finance Regulation No. 181/PMK.03/2007 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 4 (four) months after the end of taxable year .
5. The tax return may be directly delivered 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.
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 2 % (two percent) 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 – approve a tax to make an instalment 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. Failure to file the Annual Tax Return within the specified period or an extended period shall result in an administrative fine of Rp 1,000,000 (one million rupiah).

10. Bookkeeping in English language and United State Dollar currency is able to be applied by Taxpayer after getting permission from Ministry of Finance. Taxpayer who allowed to have a bookkeeping in English language and United State Dollar Currency shall apply the Corporate Annual Income Tax Return and its attachments in Bahasa (except an attachment in the form of financial statement) and in dollar united state currency. This agreement arranged in Ministry of Finance Regulation Number 196/PMK.03/2007.
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 cause losses to the Government, shall be subject to an imprisonment term not exceeding 1 (one) year and/or fine not exceeding twice of the amount of tax due or underpaid tax. Anyone who intentionally fails to file an Annual Tax Return or files one incorrectly, or not completed that may cause losses to the State's revenue , shall be subject to an administrative fine and/or an imprisonment term

INSTRUCTIONS FOR THE COMPLETION

Income Tax Annual Return year of 2009 is using a form which is able to read by scanning machine, therefore, Taxpayers need to comply with the following conditions:

1. If the Taxpayer makes the Annual Tax Return forms itself, not to forget to make ■ (black square) on every corner as border so that the document can be scanned.
2. Use the paper size F4/Folio (8.5 x 13 inch) with minimum weight of 70 gram.
3. Paper should not be fold or rumpiled.
4. Identity column : for Taxpayers using typing machine, when filling unstructured column (such as Taxpayer's name, Type of Business and Origin Country of Head Office (for PEE)), letter boxes can be ignored as long as the writing does not over the right border. For structured filling (such as Taxpayer's Identification Number, Phone Number), each number should be written in a letter box.

Example of Filling:

TIN :

0	7	2	3	4	5	6	7	8	0	1	2	0	0	0
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Taxpayer's Name :

PT.	MAJU	MAKMUR	SENTOSA	JAYA															
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Types of Business :

WOOD	FURNITURE	INDUSTRY																	
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Telephone No. :

0	7	2	1	1	2	3	4	5	6	7	8
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Notes: for those using computer or hand writing, all filling should be in letter boxes.

5. In filling monetary values in rupiah or United State Dollar currency, the number should be written without decimal places. Example:
 - a. In writing ten million rupiah is: 10.000.000 (NOT 10.000.000,00)
 - b. In writing a hundred twenty five rupiah fifty cent is 125 (NOT 125,50)

ATTACHMENT – I
(FORM 1771 – I AND FORM 1771 – I / \$)
CALCULATION OF FISCAL NET INCOME

Item 1 : DOMESTIC COMMERCIAL NET INCOME

Domestic commercial net income is the net income according to Indonesian accounting principles, namely all incomes received and obtained from business activities and from non-business activities in Indonesia including income imposed by Finalized Tax and non taxable object, deducted with expenditures/costs to obtain, bill, and maintain income in accordance with the Indonesian accounting system and method which is followed consistently as reflected in the commercial financial statement, before adjusted according to Income Tax Law and its implementing regulations.

a. GROSS INCOME

Fill with the gross amount of business activities in Indonesia, after less of sales return and discount, for trade and industrial company in the taxable year concerned.

b. COST OF SALES

Fill with cost of sales from Taxpayer's business activity. If according to accounting system and method followed by particular Taxpayers (e.g. banks, pension fund, mutual fund, social organizations, associations etc.) there is no costs separation or classification for cost of sales, then all costs are reported into point c: others expenses.

c. OTHER OPERATING EXPENSES

Fill with expenses which are not included in cost of sales.

d. NET INCOME FROM BUSINESS (1a – 1b – 1c)

Net income is calculated from sales deducted by cost of sales and others expenses.

e. INCOME FROM NON BUSINESS ACTIVITIES

Fill with gross amount of income received and or obtained from non business activities as stated in point a, for example: income from capital investment in Indonesia, gain from sales/transfers/leases of assets, and other incomes which are not included in income from business activities or not related with business activities.

f. EXPENSES FROM NON BUSINESS ACTIVITIES

Fill with direct expenses relevant to the income from non business activities as stated in point e.

g. NET INCOME FROM NO BUSINESS ACTIVITIES (1e-1f)

Fill with amount from point e deducted by point f.

h. Total (1d + 1g)

Sufficiently clear

Item 2 : FOREIGN COMMERCIAL NET INCOME

Fill with the net income received or obtained from overseas as stated in special form 7A/7B column (4) 'Net Amount'.

Item 3 : TOTAL NET COMMERCIAL INCOME (1h + 2)

Fill with net commercial income from domestic and overseas.

Item 4 : INCOME SUBJECT TO FINALIZED INCOME TAX AND NON TAXABLE INCOME

In order to calculate the net amount of taxable income according to general provisions, income from Indonesia which is imposed by Finalized Tax and non taxable objects must be deducted so as the net taxable income (number 8) will be zero/nil. Fill with the commercial net income from income which is imposed by Finalized Tax and commercial net income from non taxable objects that has already been recorded in number 1 form 1771-I; in case of experiencing commercial loss , fill with the amount of commercial loss.

Item 5 : TAXABLE INCOME ADJUSTMENTS (ADDITIONS)

Positive adjustment for tax purpose is the adjustment of commercial net income (excluding income which is imposed by Finalized Tax and non taxable objects) in order to calculate Income Tax according to Income Tax Law and its implementing regulations, which increases the income and or reduces commercial costs stated in number 1.

- a. Adjustments based on Article 9 paragraph (1) subparagraph b of Income Tax Law, corporate expenditures to buy/fix private houses or cars, private/family travel expenditures, private/family insurance premium expenditures, and other expenditures for stockholders, partners, or members, must be excluded from corporate expenses.
- b. Adjustments based on Article 9 Paragraph (1) Subparagraph c of Income Tax Law, the formation and maintenance of reserved fund must be excluded from corporate expenses. However for certain businesses that economically requires to form reserved fund to cover expenses and loss in the future, it is still allowed to consider it as expenses, but limited to:
 - 1. Allowance for Doubtful Accounts for bank industry and other entity which is transferring a credit , leasing with option right, multifinance and factoring companies;
 - 2. reserve for insurance, include reserve for social aids generated by Badan Penyelenggara Jaminan Sosial (Committee of social Security)
 - 3. reserve of security for LPS
 - 4. reserve of reclamation cost for mining sectors
 - 5. reserve of replanting cost for forestry sector
 - 6. reserve of shut-down and maintenance cost of the banishment of industrial waste for industrial-waste processing sector

See : * Minister of Finance Regulation Number 81 / PMK.03 / 2009 .

- c. Pursuant to Article 4 Paragraph (3) Subparagraph d of Income Tax Law, consideration or remuneration in the form of *benefit in-kinds* in relation with employment or services is not

See : * Minister of Finance Regulation Number 83/PMK.03 /2009;

as income for the employee, so as based on taxability and deductibility principle, adjustment according to Article 9 Paragraph (1) Subparagraph e of Income Tax Law, for Taxpayer who is employer, they must be excluded from corporate expenditures. However benefit in kinds in form of food supplies for all employees and benefit in kinds in remote area as regulated by Minister of Finance and *benefit in-kinds* which are required by the job for safety or because of the nature of the work (such as: special suits and tools, security guard uniform, employee bus/escorting facilities, and accommodation for ship crews), are allowed to be expensed.

- d. Adjustment pursuant to Article 9 Paragraph (1) Subparagraph f of Income Tax Law, payment of salary, honorarium, and other rewards referring to passed to service or work given to stockholders or other related parties as stated in Article 18 Paragraph (4) of Income Tax Law,

can be burdened as expense of a company as long as its amount does not exceed fairness. Fairness is measured based on common standards for the same qualification of work which is done by non related parties. The difference exceeding fairness may be considered as distribution of profit.

- e. Pursuant to Article 4 Paragraph (3) Subparagraph of Income Tax Law, aid or donation and grant received by religious bodies, education institutions, social bodies, or small enterprises including cooperation as regulated by the Minister of Finance, are not considered income as long as there is no relationship based on business, employment, ownership, or control among related parties. Therefore according to the taxability and deductibility principle, adjustment according to Article 9 Paragraph (1) Subparagraph g of Income Tax Law, the aid or donation and grant given by Taxpayers can not be burdened as expenses.

See :

- Government Regulation Number 18 of 2009;
- Minister of Finance Regulation Number 245/PMK.03/2008;
- Minister of Finance Regulation Number 247/PMK.03/2008;
- Minister of Finance Decree Number 604/KMK.04/1994.

Tithe or *Zakat* paid by corporate Taxpayer owned by moslem can be deducted from gross income to calculate Taxable Income under these conditions:

- The taxable income entitled to be tithed has already been reported in the Annual Tax Return;
- The zakat is delivered through *Amil Zakat* Body (BAZ) or *Amil Zakat* Institution (LAZ) formed or approved by Central/Local Government;

Therefore non income zakat and zakat from income which does not fulfil those conditions above are not allowed to be burdened as expense.

- f. Adjustments pursuant to Article 9 Paragraph (1) Subparagraph h of Income Tax Law, Income Tax and Tax Credit are not considered as company's expenses.
- g. Pursuant to Article 4 Paragraph (3) Subparagraph i of Income Tax Law, part of a profit received or obtained by member of partnership whose capital is not divided into shares, partnership, association, firms, and kongsi is not considered as income. Therefore according to taxability and deductibility principle, the adjustment pursuant to Article 9 Paragraph (1) Subparagraph j of Income Tax Law, for those stated entities, payment of salary to their members can not be burdened as expenses.
- h. Adjustments pursuant to Article 9 Paragraph (1) Subparagraph k of Income Tax Law, administrative penalty in terms of interests, fines, and increases of tax, and criminal penalties in terms of fines following tax laws are not considered expenses to the company.
- i. Fill according to Special Attachment of I A / I B list of Depreciation and Amortization Fiscal.
- j. Fill according to Special Attachment of I A / I B list of Depreciation and Amortization Fiscal.
- k. Adjustments pursuant to Article 7 Government Regulation Number 138 of 2000, DGT Decree may determine certain times for cost recognition for certain Taxpayers following the Government policy.

See : * DGT Decree Number Kep- 184/PJ./2002;
* DGT Circular Number SE- 08/PJ.42/2002.

- l. Adjustments according to general provision article 4 and Article 6 and their implementing regulations, in case of:
 - There is income which is not recognized commercially but considered as Taxable Object imposed by non Finalized Tax;
 - There are other company's expenses or loss which are commercially recognized but are not recognized for the tax purpose;
 - There is overseas loss whether from Permanent Establishment (PE) or not, after adjusted for the tax purpose.

See : Minister of Finance Decree Number 164/KMK.03/2002.

- DGT Circular Number SE-04/PJ.42/2002;
- DGT Circular Number SE-01/PJ.33/2005.

Item 6 : NEGATIVE FISCAL ADJUSTMENTS

Negative adjustment for tax purpose is the adjustment of net commercial income (excluding income which is imposed by Finalized Tax and non taxable object in order to calculate Income Tax according to Income Tax Law and its implementing regulations, which is reducing the income and or increasing commercial costs stated in number 1.

- Fill according to Special Attachment of I A / I B List of Depreciation and Amortization Fiscal.
- Fill according to Special Attachment of I A / I B List of Depreciation and Amortization Fiscal.
- Adjustment pursuant to Article 7 of the Government Regulation Number 138 of 2000, DGT Decree may determine certain times for revenue recognition for certain Taxpayers according to the Government policy.

See : * DGT Decree Number Kep-141 / PJ. / 1999;
* DGT Decree Number Kep-563 / PJ. / 2001;
* DGT Decree Number Kep-184 / PJ. / 2002;
* DGT Circular Number SE-08 / PJ.42 / 2002.

- Adjustment pursuant to Article 6 of Income Tax Law and its implementing regulations, in case a company has other expenses or loss which are commercially not recognized but fiscally recognized.

Item 7 : INVESTMENT ALLOWANCE

Item 7a Fill with what period the facilities have been used

Item 7b Fill with the amount of net income deduction facilities for investment which has already been approved by an authoritative officer as mentioned in the list of investment facilities number 5b (Tax Return Special Attachment 4A/4B).

Item 8 : FISCAL NET INCOME

Fill with the result of number 3 deducted by number 4 added by number 5m deducted by number 6e deducted by number 6e deducted by number 7b.

ATTACHMENT II

(FORM 1771 – II and FORM 1771 – II / \$)

• DETAIL OF COST OF SALES, OPERATING EXPENSES AND NON OPERATING EXPENSES

Fill with detail of Cost of Sales, Operating Expenses and Non Operating Expenses taken from Form 1771-I point 1 item b, c, and f.

Column (1) Fill according to numbers in sequence

Column (2) Details

Column (3) Fill with expenses included in Cost of Sales

Column (4) Fill with Operating Expenses excluded from Cost of Sales

Column (5) Fill with Direct Cost relevant to non-business income

Column (6) fill with the result of Column (3) added with Column (4) added with Column (5)

ATTACHMENT III
(FORM 1771 - III and FORM 1771 – III / \$)



• **DOMESTIC TAX CREDIT**

Fill with detail of Income Tax Article 22 and Income Tax Article 23 / 26 Withholding Receipts for incomes which are imposed by non-Finalized Tax Income received/obtained and reported in current Annual Tax Return.

The withholding of Income Tax Article 26 that can be credited with Income Tax Due for the taxable year concerned is the tax withholding as mentioned in Article 26 paragraph (5) of Income Tax Law.

- Column (1) Fill with the numbers in sequence for each type of taxes
- Column (2) Fill with Name and Taxpayer Identification Number (NPWP) of Tax Withholding Agent. In case of Income Tax Article 22 paid by the Taxpayer himself, fill the column with Name and Address of the Bank.
- Column (3) Fill with : - For Income Tax Article 22 fill with type of transaction or payment
- For Income Tax Article 23 and Article 26 fill with type of income withheld.
- Column (4) Fill with the amount of Withholding Basis.
- Column (5) Fill with Income Tax withheld.
- Column (6) and (7) Fill with Number and Date of Withholding Tax Receipt. For Income Tax Article 22 paid by Taxpayer himself/herself, Column (6) fill with 'SSP' or "SSPCP"

Taxpayer shall be obliged to show and gave a Withholding Notice of third parties if being asked for tax audit purposes.

ATTACHMENT IV
(FORM 1771 – IV AND FORM 1771 – IV / \$)

• **FINALIZED INCOME TAX**

• **NON TAXABLE INCOME**

Fill with certain incomes imposed by Finalized Tax whether withheld by other parties or paid by Taxpayer himself and other incomes excluded from Taxable Object received or obtained during the year, according to gross amount or the value of transaction. Taxpayer is obliged to show and make a list of Tax Withholding Notice if being asked for tax audit purpose.

<p style="text-align: center;">ATTACHMENT V (FORM 1771 – V and FORM 1771 – V / \$) ❖</p>
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- **LIST OF SHAREHOLDERS/OWNERS AND TOTAL DIVIDENDS DISTRIBUTED**
- **LIST OF DIRECTORS AND COMMISSIONERS**

Part A : LIST OF SHAREHOLDERS/OWNERS AND TOTAL DIVIDENDS DISTRIBUTED

- Column (1) fill according to numbers in sequence.
- Column (2) fill with the name and complete address of shareholders/capital owners according to ID card.
- Column (3) fill with Taxpayer's identity number of shareholders or capital owners. For shareholders or capital owners who do not have a Taxpayer's identity number (for example non-resident Taxpayers, Taxpayers who have income below personal tax exemption limit) fill with "**none**".
- Column (4) fill with amount of capital deposited.
- Column (5) fill with percentage of ownership.
- Column (6) fill with amount of dividend divided to shareholders.

Part B : LIST OF DIRECTORS AND COMMISSIONERS

- Column (1) fill according to numbers in sequence
- Column (2) fill with the name and complete address of shareholders / capital owners according to ID card.
- Column (3) fill with Taxpayer's identification number of shareholders or capital owners. For shareholders or capital owners who do not have Taxpayer's identity number (for example non-resident Taxpayers, Taxpayers who have income below the non-taxable income) fill with "**none**".
- Column (4) fill with position of board of directors or commissioners.

Notes:

- Foundation Taxpayers and other bodies which are not owned on the basis of capital ownership, as well as KIK mutual fund and KIK – EBA, fill the list of share holders / capital ownership with the statement: "**none**", in column (2).
- Taxpayers whose companies are listed in the stock market, public shareholders have no obligation to write in detail per name (can be stated cumulatively) except if the ownership of shares amounts to 5% (five) or more from the amount of capital deposited.
- List of structure of board of directors and commissioners must be filled completely but without those at managerial positions.

See : DGT Circular Number SE-02/PJ.42/2003

ATTACHMENT VI (FORM 1771 – VI and FORM 1771 – VI / \$)

- **LIST OF EQUITY PARTICIPATION IN OTHER COMPANIES**
- **LIST OF LOANS (ACCOUNT PAYABLE) FROM SHAREHOLDER AND/OR AFFILIATION**
- **LIST OF LOANS (ACCOUNT RECEIVABLE) TO SHAREHOLDER AND/OR AFFILIATION**

1. Those lists above must be fill with end of year balance stated on commercial financial statements attached to Annual Tax Return.
2. Equity participation declared is the equity participation in other companies which falls to the category of related parties.
3. Account Payable/receivable declared are the loans from / to other related parties.
4. Taxpayers who have no equity participation or have equity participation but do not fall to the category of related parties and Taxpayers who have no account payable/recievable from/to other related parties, fill the list with **“none”**, in column (2).

PRIMARY TAX RETURN (FORM 1771 and FORM 1771 / \$)
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TAXABLE YEAR : Fill available boxes with company's yearbook and period of company's yearbook.

Example: Yearbook 2009

2	0	0	9
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If a Taxpayer file amended tax Return, fill “X” in the appropriate box and fill in the blank next the box with a number of the tax return have been amended. But, if a Taxpayer file a normal Tax Return, a box is unnecessary to be filled.

IDENTITY

Taxpayers Identification Number /

(NPWP) : Fill according to Taxpayers' Identification Number as stated in the NPWP card.

Taxpayers' name : Fill according to name as stated in the NPWP card.

Types of Business : Fill according to business classification of the company. In the case where there is more than one type of businesses, then state the most prominent/core business.

Business classification : For the code of Business Classification Number (KLU), fill according to the Director General of Taxes Decree Number KEP-34/PJ./2003. If the information is not clear, please contact the tax office where you are registered.

Telephone Number : Fill according to Taxpayer's number telephone. Number telephone is is fill obliged by Taxpayer.

Facsimile Number : Fill according to Taxpayer's Facsimile number. Faximile Number is fill obliged by Taxpayer.

Accounting Period : Fill according to Taxpayer Accounting Period
For instance Taxpayer use
Period January – December

0	1	0	9	to	1	2	0	9
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Period January – December
Period April – Maret

0	4	0	9	to	0	3	1	0
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Foreign Domicile of Head Office : **Fill according to name of domicile country of head office of the permanent established bodies overseas according to the Agreement for The Avoidance of the Double Taxation; or in the cases where an agreement are not yet concluded, following the Indonesian tax laws.**

FINANCIAL STATEMENT : **In case of having bookkeeping in US Dollars state the number and date of the approval letter from Director General of Taxes, as well as the year started. State whether the financial statement of the company for the current yearbook is “audited” or “not audited” by a public accountant, by filling the appropriate box with “X”. In case the company is audited, state the opinion of the public accountant in the boxes available according to the code number below:**

1 - for opinion	: Unqualified Opinion
2 - for opinion	: Qualified Opinion
3 - for opinion	: Adverse Opinion
4 - for opinion	: Disclaimer of opinion

Name of Accounting Firm : Fill according to name of Accounting Firm who signed the audit report

TIN of Accounting Firm : Fill according to TIN of Accounting Firm in case the company was audited by a public accountant

Name of Public Accountant : Fill according to name of Public Accountant who signed the audit report

Name of Tax Consulting Firm of : Fill with the name of Tax Consulting Firm according to the power attorney letter and the name of tax consulting firm .

TIN of Tax Consulting Firm : Fill with TIN of Tax Consulting Firm in the events of performing their tax duties and rights, a Taxpayer uses the services of a tax consultant.

Name of Tax Consultant : Fill with the name of tax consultant according to the power of attorney letter

TIN of Tax Consultant : Fill with TIN of Tax Consultant according to the power of attorney.

A. TAXABLE INCOME:

Item 1 - FISCAL NET INCOME

Fill with amount of Fiscal Net Income from form 1771-I number 8 column (3)

Item 2 - .LOSS CARRIED FORWARD

Loss carried forward from past tax years according to Article 6 Paragraph (2) of Income Tax Law or because of receiving tax investments facilities in the form of longer compensations of the loss. Fill from the calculation of the compensations of the loss carried forward the amount of this tax year column (special attachment of the tax returns).

- Fill with the amount of loss carried forward of the column "this tax year" from the special Attachment 2A/2B Calculations of the Loss Carried Forward.
- Fill with number "0" (zero), if item 1 says loss (negative).
(See example of fillings of special Attachment form 2A/2B)

Item 3 – TAXABLE INCOME

Fill with calculations of number 1 deducted by number 2.

B. INCOME TAX DUE:

Item 4 - TAX DUE

Choose one of these rate calculation of Income tax due in accordance with Taxpayer conditions and fill "X" in the available box.

- a. Income Tax Rate of Article 17 paragraph (1) subparagraph b
This rate apply to domestic corporate and Permanent Establishment is 28%.
Tax due is calculated by multiplying rate of Income tax and taxable income.

Example:

The amount of gross income for FY 2009 is Rp 54.000.000.000,00

The amount of taxable income for FY 2009 is Rp 4.000.000.000,00

Tax Due is = 28% Rp 4.000.000.000,00

= Rp 1.120.000.000,-

Corporate Taxpayer is imposed by tariff stated in Income Tax Law Art. 31E if its gross income is about Rp 50.000.000.000,00 (fifty billion rupiah).

- b. Income Tax Rate of Article 17 paragraph (2) subparagraph b

This rate apply to Listed Company that have ownership at least 40% of all shares traded in Indonesia Stock Exchange and fulfill other certain requirement. This type of Taxpayer can get 5% lower tariff than tariff stated in Inc. Tax Law No.36/2008 Art. 17 paragraph (1) subparagraph b and paragraph (2a).

Example:

Taxable Income FY 2009 = Rp 1.250.000.000,00

Income tax due = (28% - 5%) x Rp 1.250.000.000,00

= Rp 287.500.000,00

See : Government Regulation Number 81/2007

c. Income Tax Rate of Article 31E

Domestic entity Taxpayer which has gross profit up to Rp 50.000.000.000,00 (fifty billion rupiah) get special deduction 50% of tariff stated in Inc. Tax Law No.36/2008 Art. 17 paragraph (1) subparagraph b and paragraph (2a). that imposed to taxable income which as a portion of gross profit up to Rp 4.800.000.000,00 (four billion and eight hundred million rupiah).

Calculation of this terms can be divided into two ways:

1. If taxable income is up to Rp 4.800.000.000,00 ;
Income tax due = 50% x 28% x Taxable Income
2. If taxable income in between Rp 4.800.000.000,00 and Rp 50.000.000.000,00, the calculation of tax due is :

$$\text{Income Tax Due} = (50\% \times 28\%) \times \text{Facilitated Taxable Income} + 28\% \times \text{Unfacilitated Taxable Income}$$

The calculation of facilitated taxable income ;

$$\frac{\text{Rp 4.800.000.000,00}}{\text{Gross Income}} \times \text{total taxable income}$$

The calculation of unfacilitated taxable income ;

Unfacilitated taxable income = Total Taxable Income – Facilitated Taxable Income

Example 1):

Gross income of PT Y in FY 2009 is Rp 4.500.000.000,00, while taxable income is Rp 500.000.000,00.

The counting of tax due = taxable income is multiplied by 50% tariff of current enterprise's Income Tax Rate because the amount of gross income not more than Rp 4.800.000.000,00.

$$\begin{aligned} \text{Tax due} &= 50\% \times 28\% \times \text{Rp 500.000.000,00} \\ &= \text{Rp 70.000.000,00} \end{aligned}$$

Example 2):

Total gross income of PT "X" amounted Rp. 30.000.000.000,00 in taxable year of 2009, taxable income is Rp 3.000.000.000,00.

Calculation of Income Tax Due is as follows:

- Total facilitated taxable income
= (Rp 4.800.000.000,00 : Rp 30.000.000.000,00) x Rp 3.000.000.000,00
= Rp 480.000.000,00
- Total of unfacilitated taxable income
= Rp 3.000.000.000,00 – Rp 480.000.000,00 = Rp 2.520.000.000,00

- Income Tax Due
 = (50% x 28% x Rp480.000.000,00) + (28% x Rp2.520.000.000,00)
 = Rp 67.200.000,00 + Rp 705.600.000,00
 = Rp772.800.000,00

Note: for tax rate application purposes, the total of taxable income must be rounded down in full thousand rupiahs;

Item 5 – ADJUSTMENT FOR FOREIGN TAX CREDITS REFUNDED AND HAD BEEN CREDITED IN THE PREVIOUS YEAR’S RETURN (Income Tax Art.24)

In cases of obtaining tax deductions or refund from tax payable/paid overseas (income tax Article 24), which has been already calculated as income tax credit payable in the previous year, fill with amount of tax deduction or refund.

See : Minister of Finance Decree Number 164/KMK.03/2002.

Item 6 – TOTAL OF TAX DUE

Fill with amount of calculations of number 4 added by number 5.

C. TAX CREDIT

Item 7 – Tax Borne By The Government

In case where Taxpayer is granted with a facility in the form of Income Tax Borne by the Government for income received or derived by main contractor, consultant and supplier of a Government project funded by foreign grants or foreign loans, please fill with the amount of non finalized income tax calculated using the following formula:

$$\frac{\text{THE AMOUNT OF FOREIGN LOAN / GRANT}}{\text{TOTAL PROJECT COSTS}} \times \text{INCOME TAX DUE}$$

See:

- Government Regulation Number 42 of 1995 as lastly amended by Government Regulation Number 25 of 2001;
- Government Regulation Number 138 of 2000;
- Government Regulation Number 51 of 2008;
- Minister of Finance Regulation Number 187/PMK.03/2008;

Item 8 – Domestic and Foreign Tax Credit

- a. : Fill with the amount of domestic tax credit taken from Form 1771-III column (5) / form 1771-III column (5) and column (6)
- b. : Fill with the amount of foreign tax credit as calculated in the Special Attachment 7A/7B .
- c. : Sufficiently clear

Item 9 – Income Tax must be paid by Taxpayer/ Overwithheld Income Tax

Fill “X” in the appropriate box based on the amount resulted from subtraction of the amount in Point 6 with the amount in Point 7 and Point 8c.

Item 10 – Income Tax paid by Taxpayer

Point a : fill with the amount of prepaid tax of Article 25.

Point b : fill with the principal amount of the income tax article 25 paid based on Notice of Tax Collection.

Point c : fill with the amount of income tax on the departure (Fiskal) paid by employees but borne by the company for overseas business travel, as long as that can be supported by sufficient payment documentation and is not considered as tax deductions.

Point d : Sufficiently clear

D. INCOME TAX UNDER/OVERPAYMENT

Item 11

Fill "X" in the appropriate box based on the amount resulted from subtraction of the amount in Point 9 with the amount in Point 10e.

Item 12

Fill with the date of Income Tax Article 29 paid.

Item 13

Fill "X" in the appropriate box based on the request made.

- Request of Pre-Audit Refund of Tax Overpayment performed by Taxpayer with certain criteria as referred in Article 17C of Tax Law.
Rules of determination of Taxpayer with certain criteria is as referred by Minister of Financial Regulation.
Taxpayer with certain criteria is a Taxpayer who meet the requirement 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(Minister of Finance Regulation No. 192/PMK.03/2007)
- Request of Pre-Audit Refund of Tax Overpayment as referred to Article 17D of Tax Law performed by Taxpayer who meets a certain requirement.
Limitation of total gross income, total supplies of taxable goods, and tax overpayment that can be given pre-audit are regulated by Minister of Finance Regulation.
Pre-Audit Refund of Tax Overpayment can be given to Entities Taxpayer which is have:
 - a. a total maximum of gross income according to Income Tax Return is five billion (5.000.000.000,00) rupiahs; and
 - b. a total tax overpayment according to income tax return less than ten million rupiahs (10.000.000,00).Pre-Audit Refund of Tax Overpayment can be given to Taxable Person which is have:
 - a. a total maximum of supply for one taxable period according to Value Added Tax Return is four hundred million (Rp 400.000.000,00) rupiahs; and
 - b. a total maximum of tax overpayment according to Value Added Tax Return is twenty eight million (Rp 28.000.000,00) rupiahs.(Minister of Finance Regulation No.193/PMK.03/2007 as lastly amended by Minister of Finance Regulation No. 54/PMK.03/2009)

E. MONTHLY INSTALLMENT OF INCOME TAX ARTICLE 25 FOR THE SUBSEQUENT YEAR

Calculation of monthly Income Tax of Article 25 for current year for all Taxpayers is based on income which is not subject to Finalized Tax

Item 14.

a. Income that shall be the basis for installment calculation, for:

- Taxpayers in general, is based on regular income reported on the previous Annual Income Tax Return;
- Banks and Financial Lease Companies, is based on net income reported on the last quarterly income statement that has been annualized and deducted by Income Tax Article 24 (previous year paid or due in overseas), then divide into 12 (twelve).
- State Owned Enterprises/Local Government Owned Enterprises, is based on income projection on RKAP for current year that has been approved by RUPS and has been adjusted in accordance with Income Tax Law. In case where the RKAP has not been approved by RUPS, income projection based on the previous year RKAP that has been adjusted in accordance with Income Tax Law shall be used.
- Listed company and other Taxpayer that based on the rule has to create Periodic Income Statement ; is based on net /loss income reported on the last periodic income statement that has been annualized and deducted by Income Tax Article 22, Art 23 and 24 (previous year paid or due in overseas), then divided into 12 (twelve).

See: Minister of Finance Regulation Number 255/PMK.03/2008.

b. LOSS CARRIED FORWARD

Fill with Calculation of Loss Carried Forward, amount in Current Year column (From Special Attachment 2A/ 2B)

c. TAXABLE INCOME

Fill with the amount of point 14a deducted by the amount of point 14b

d. TAX DUE

Fill with Taxable Income (point 14c) times tax rates specified in Article 17 (Part B number 4)

e. PREVIOUS YEAR'S AMOUNT OF TAX CREDIT ON INCOME WITHIN THE MEANING OF POINT 14a THAT HAS BEEN WITHHELD BY OTHER PARTY

Fill with the previous year's amount of tax credit on income within the meaning of point 14a that has been withheld by other party (Income Tax Article 22, 23 and 24)

f. TAX SHOULD BE PAID AFTER WITHHOLDINGS (14d – 14e)

Fill with the amount of point 14d deducted by the amount of point 14e

g. Income Tax Article 25

Installment of Income Tax Article 25 ($1/12 \times$ line f), for:

- Taxpayers in general, take effect since the fourth month of the current year;
- State Owned Enterprises/Local Government Owned Enterprises, take effect since the first month of the current year;
- Banks and financial lease company take effect for the first three month in the current year, and for the next period, shall be calculated again every three months using the same method.

- Listed company and other Taxpayer that based on the rule has to create Periodic Income Statement, Income Tax Article 25 applied to months before Periodic Income Statement submitted, and after that, recalculated each report periodic with the same way.

F. FINALIZED INCOME TAX AND NON TAXABLE INCOME

Item 15

a - FINALIZED INCOME TAX

Fill with the amount of income tax payable on income that is subject to Finalized Income Tax taken from Form 1771-IV and 1771-IV/\$ Total Part A amount in Column 5 (JBA)

b. NON TAXABLE INCOME

Fill with the amount of gross income which is not tax object taken from Form 1771-IV and 1771-IV/\$ Total part B amount in Column 3 (JBB).

G. STATEMENT OF RELATED PARTIES TRANSACTION

Item 16

Put "X" in one of the boxes available which is on number 16 point a or b. Taxpayer is obligated to fill, to sign and to attach special attachment 3A, 3A-1 and 3A-2, or 3B, 3B-1 and 3B-2 if there are special transaction and/or transaction with parties which is the resident of tax haven country.

Related Parties among Taxpayer could happen because of dependency or bond among each other which are caused by:

- Ownership or Capital Share**
Related Parties is perceived exist if there is an ownership relationship with the capital share of twenty five percent (25%) or more , directly or indirectly
- The mastery/control through management or the use of technology.**
Related Parties among Taxpayers could also be created because of the mastery/control through management or the use of technology, even though there is no relation of ownership.

Related Parties is perceived exist if one or more companies are under the same control. As well as the relation among some companies in that same control.

The criteria of tax haven country is as follow:

- Country which imposes low tax rates or not imposes tax income: or.
- Country which applies bank secrecy policy and does not conduct information exchange
 - Country which imposes low rate is a country that charges tax rate of income less than 50% of corporate tax rate in Indonesia. (for 2009 less than 14% and for 2010 less than 12,5%).
 - Country which applies bank secrecy policy and do not conduct the information exchange is country or jurisdiction that based on its current law prohibits to render of customer information, including for the purpose of tax related information. Regulation concerning further tax haven country will be regulated in Minister of Finance.

H. ATTACHMENTS

a. Third copy of Tax Payment Receipt of Tax Settlement :

Must be enclosed by all Taxpayers, except if there is no final payment (nil). In case the Taxpayer pays the tax using e-payment system, please attach a valid tax payment receipt as a replacement for the third copy of Tax Payment Receipt;

b. Financial Statements (Compulsory For all Taxpayer)

Must be enclosed by all Taxpayers without exception. In case the bookkeeping/financial statements have been audited by a public accountant, please attach the audited financial statements. For Taxpayers having subsidiaries in Indonesia or overseas, and or having branches in foreign countries either in the form of Permanent Establishment or not, Consolidated Financial Statements and Taxpayer's Financial Statement shall be enclosed separately;

c. Transcript of Elements Citation of Financial Statement

Must be enclosed by all Taxpayer in accordance with Special Attachment Form- **8A-1 / 8A-2 / 8A-3 / 8A-4 / 8A-5 / 8A-6 / 8B-1 / 8B-2 / 8B-3 / 8B-4 / 8B-5 / 8B-6.**

d. Depreciation and Amortization Tables

Must be enclosed by all Taxpayers following the format of Special Attachments 1A/1B, except where the Taxpayer does not have and use tangible assets and or intangible assets/other expenditures that must be capitalized through depreciation/amortization;

e. Loss Carried Forward Table

Must be enclosed by Taxpayers who have the right to compensate loss incurred in the previous tax years, following the form of Special Attachments 2A/2B;

f. Investment Facilities Provided

Must be enclosed by Taxpayers who have been granted investment facilities, following the form of Special Attachments 4A/4B;

g. List of Major Branches

Must be enclosed by Taxpayers who have major branches or business places in different locations, following the form of Special Attachments 5A/5B;

h. Third copy of Payment Receipt of Income Tax Article 26 paragraph (4) (branch profit tax)

Must be enclosed by all Permanent Establishments (other than foreign shipping/aircraft companies and representative offices), except where there is no tax payable. In case the Taxpayers pay taxes through e-payment system to the registered banks, please enclose a valid tax payment receipt as a replacement for the third copy of Tax Payment Receipt;

i. Calculation of Branch Profit Tax:

Must be enclosed by all Permanent Establishment (though there is no tax payable), following the form of Special Attachments 6A/6B;

j. Foreign Tax Credits

Must be enclosed by Taxpayers who derive income from overseas and such an income has been subjected to tax in the source country, following the form of Special Attachments 7A/7B;

k. Power of Attorney

Must be enclosed by Taxpayers who assign somebody else to fill out their Annual Income Tax Return.

l - Other Attachments

- List of Bad Debt Account, must be enclosed by Taxpayer which perform bad debt account write-off.
- List of creditor which has credit classified as substandard, doubtful, and loss, must be attached by Taxpayer in banking industries which reporting income from non-performing loan interest on cash basis.
- Copy of Fiscal payment slip (*TBPFLN*), then should to filed by Taxpayer if there is Foreign Fiscal tax Credit.
- Particularly for Contractor Production Sharing (*Migas*) should to file a *Financial Quarterly Report* for the last period in a year concerned.
- Other Attachments in the form of supported document or to describe the calculation of total income that made by Taxpayer himself.

DECLARATION:

Fill with the place where and date when the Annual Tax Return is completed along with full name, Taxpayer Identification Number (*NPWP*) and signed by authorized board of directors. In the case where the Annual Tax Return is completed by an authorised representative/proxy, fill the blank with full name, Taxpayer Identification Number (*NPWP*) and signed. Fill "X" in the appropriate box. Seal with company stamp.

SPECIAL ATTACHMENTS TO THE ANNUAL TAX RETURN

1. CALCULATION OF DEPRECIATION AND AMORTIZATION FOR TAX PURPOSE(SPECIAL ATTACHMENT 1A/1B)

- Fill with any type of tangible / intangible assets owned and used in the operation of the company which can be depreciated / amortized.
- "NOTE" column shall be filled with any relevant information regarding:
 - => Years of which assets revaluation have been undertaken
 - => Investment facilities in form of accelerated depreciation / amortization

"DEPRECIATION / AMORTIZATION METHOD" column shall be filled with code as follow:

DEPRECIATION / AMORTIZATION METHOD	CODE	UTILIZATION
• Straight Line	• GL	• Commercial / Fiscal
• Sum of the Years Digit	• JAT	• Commercial
• Declining Balance	• SM	• Commercial / Fiscal
• Double Declining Balance	• SMG	• Commercial

• Sum of Service Hours	• JJJ	• Commercial
• Sum of Unit Production	• JSP	• Commercial / Fiscal
• Other Methods	• ML	• Commercial

For Taxpayers using United States currency in maintain bookkeeping, provisions on conversion rate for fixed assets regulated by Minister of Finance Decree No. 196/PMK.03/2007 shall be taken into account.

See:

- Minister of Finance Regulation Number 96/PMK.03/2009;
- Minister of Finance Regulation Number 248/PMK.03/2008;
- Minister of Finance Regulation Number 249/PMK.03/2008;
- Minister of Finance Decree Number 521/KMK.04/2000;
- Director General of Taxes Decree Number KEP-220/PJ./2002;
- Director General of Taxes Decree Number KEP-316/PJ./2002;
- Director General of Taxes Circular Number SE-07/PJ.42/2002;
- Director General of Taxes Circular Number. SE-09/PJ.42/2002;

2. CALCULATION OF LOSS CARRIED FORWARD (SPECIAL ATTACHMENT 2A/2B)

Computation of loss carried forward shall consist only of fiscal loss incurred from the business operation in Indonesia, shall not include fiscal loss incurred from business operation outside Indonesia either through Permanent Establishment or not. Based on Minister of Finance Decree Number 164/PMK.03/2002 jo. Director General of Taxes Circular Number SE-03/PJ.31/2004, fiscal loss incurred from business operation outside Indonesia shall only be compensated to the taxable income derived from the business operation outside Indonesia in the same country (per country basis). In that case, separated calculation of loss carried forward shall be made using the same format.

- Column "LOSS AND NET TAXABLE INCOME" shall be filled with the amount taken from Notice of Tax Assessment or Objection Decision/Appeal Decision, or in the case where such decision has not been issued taken from Annual Tax Return.
- Columns "LOSS CARRIED FORWARD" shall be filled with the amount of loss carried forward distributed from the amount for each year after the year in which such fiscal loss incurred. In case where investment facilities are granted in the form of loss carried forward for more than 5 years (fiscal loss incurred from investment since commercial production firstly started), the number of year and column may be added using the second sheet.
- For Taxpayers using United States Dollar in the bookkeeping, provisions regarding loss carried forward as regulated by Minister of Finance Decree Number 533/KMK.04/2000 shall be taken into account.
- Move the amount in the column "THIS TAX YEAR to FORM 1771 or FORM 1771 / \$ (Sub Paragraph A Point 2), and move the amount in the column "CURRENT YEAR" to FORM 1771 or FORM 1771 / \$ (Subparagraph E item 14 sub item b).

Example (Form of Special Attachment 2A):

PT ABC was established in 1999. In 2007, the Taxpayer derived taxable income at the amount of Rp 50.000.000,-. Previous years' taxable incomes or fiscal losses are as follow:

Year 1998, fiscal loss	Rp 20.000.000,-
Year 1999, fiscal loss	Rp 5.000.000,-
Year 2000, fiscal loss	Rp 1.000.000,-
Year 2001, fiscal loss	Rp 100.000.000,-
Year 2002, fiscal loss	Rp 20.000.000,-
Year 2003, taxable income	Rp 30.000.000,-

Year 2004, taxable income	Rp	10.000.000,-
Year 2004, fiscal loss	Rp	5.000.000,-

Filling to the Special Form 2A is as the following:

SPECIAL ATTACHMENT OF ANNUAL TAX RETURN
CORPORATE INCOME TAX
TAXABLE YEAR

2 0 0 7

- LOSS CARRIED FORWARD CALCULATION FOR TAX PURPOSE

FOR TAX YEAR

2 0 0 7

AND

SUBSEQUENT TAXABLE YEAR

TIN :	0 1	6 6 2	9 0 0	5	0 3 5	0 0 0	NAME : PT ABC
-------	-----	-------	-------	---	-------	-------	---------------

NO	LOSS AND NET TAXABLE INCOME		LOSS CARRIED FORWARD					
	YEAR	CURRENCY AMOUNT	YEAR. 2003 US\$/(RP)	YEAR. 2004 US\$/(RP)	YEAR. 2005 US\$/(RP)	YEAR. 2006 US\$/(RP)	YEAR. 2007 (THIS US\$*)	YEAR. 2008 (SUBSEQUENT YEAR) US\$**)
	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	1999	(20.000.000,00)	---	20.000.000,00	---	---	---	---
2	2000	(5.000.000,00)	---	5.000.000,00	---	---	---	---
3	2001	(1.000.000,00)	---	1.000.000,00	---	---	---	---
4	2002	(100.000.000,00)	---	4.000.000,00	10.000.000,00	---	50.000.000,00	---
5	2003	(20.000.000,00)	---	---	---	---	---	20.000.000,00
6	2004	30.000.000,00	---	---	---	---	---	---
7	2005	10.000.000,00	---	---	---	---	---	---
8	2006	(5.000.000,00)	---	---	---	---	---	5.000.000,00
9	2007	50.000.000,00	---	---	---	---	---	---
	TOTAL :		---	30.000.000,00	10.000.000,00	---	50.000.000,00	25.000.000,00

NOTES :

*) COPY THE AMOUNT OF COLUMN (8) TO FORM 1771 PART A LINE 2

**) COPY THE AMOUNT OF THIS COLUMN TO FORM 1771 PART E LINE 14 SUBLINE b

.....

TAXPAYER / AUTHORISED
REPRESENTATIVES,

(.....)

3. STATEMENT OF TRANSACTION IN RELATED PARTIES (SPECIAL ATTACHMENT 3A/3B; 3A-1/3B-1; and 3A-2/3B-2)

.Attachment 3A/3B is a tool for Taxpayer for reporting parties that have special relationship and transaction which performed with them.

Taxpayer who obliged to fill Attachment 3A/3B

Taxpayer who obliged to fill attachment 3A/3B is any Taxpayer who have related parties and/or have a transaction with related parties.

Parties that have special relationship is a parties as regulated in :

- Article 18 paragraph (4) of Income Tax Law;
- Article 2 paragraph (2) of VAT Law;
- Article 9 paragraph (1) of Indonesia Double Taxation Treaty with partner agreement.

A. SPECIAL ATTACHMENT 3A/3B (STATEMENT OF TRANSACTION WITH RELATED PARTIES)

I. LIST OF RELATED PARTIES

Fill with list of Related Parties .

1. Name

Fill with a full name of Related Parties.

2. Address

Fill with address of related parties

3. Tax Identification Number

Fill with TIN of Related Parties from both resident and foreign Taxpayer.

4. Business Activities

Fill with a major activities which conducted by related parties in transaction with Taxpayer

5. Types of relationship with Taxpayer

Fill with select more than one form of relationship that have Taxpayer made with parties that have special relationship. The following form of those relationship are:

- a. Related Parties because of share ownership which is regulated in Article 18 paragraph (4) subparagraph a Income Tax Law.
- b. Related Parties because of mastery/controlling which is regulated in Article 18 paragraph (4) subparagraph b of Income Tax Law.
- c. Related Parties because of family relationship which is regulated in Article 18 paragraph (4) subparagraph c Income Tax Law.
- d. Related parties because of controlling which is regulated in Tax Treaty Agreement Article 9 paragraph (1) between Indonesia and Taxpayer's related parties domicile country.

II. DETAILS OF TRANSACTION WITH PARTIES THAT HAVE SPECIAL RELATIONSHIP (RELATED PARTIES)

1. Number of Sequence

To be stated with number based on sequences transaction.

2. Name of Transaction Partner

To be stated with the name of transaction partner with parties that have special relationship with Taxpayer as reported in table I.

3. Types of Transaction

To be stated with:

- a. Selling/ purchasing of tangible goods (materials, finished goods and merchandises),
 - b. Selling/purchasing of capital goods, included fixed assets,
 - c. transfer/utilization of intangible assets,
 - d. rental of money,
 - e. transfer of services,
 - f. transfer /obtaining of financial instrument such as shares and bonds,
 - g. etc.
- 4. Transaction Value**
To be stated with the total of transaction value.
- 5. Method of Determination of Prices**
To be stated with selected method used for determine of reasonable transfer pricing in transaction with parties that have special relationship, as arranged by Income Tax Law. The following methods are:
- 1. **Comparable Uncontrolled Price**
 - 2. **Cost Plus Method**
 - 3. **Resale Price Method**
 - 4. **Transactional Net Margin Method**
 - 5. **Profit Split Method**
- 6. Reasons of using Methods**
To be stated with any reasons of why should the Taxpayer select for using one in these methods in calculate of transfer pricing.

B. SPECIAL ATTACHMENT 3A-1/3B-1 (STATEMENT OF TRANSACTION IN RELATED PARTIES)

DOCUMENTATION REASONABLE PRICING

Fill " X" in the available box (Yes or not) of each statements, in accordance with condition of documentation owned by the Taxpayer.

C. SPECIAL ATTACHMENT 3A-2/3B-2 (STATEMENT OF TRANSACTION WITH PARTIES THAT PART OF TAX HAVEN COUNTRY RESIDENT)

Taxpayer who should fill this Attachment

Taxpayer who should fill this attachment is a Taxpayer who had transaction with tax haven country resident

I. IF A TAXPAYER IS MAKING TRANSACTION WITH PARTIES THAT ARE TAX HAVEN COUNTRY IN THIS TAXABLE YEAR.

To be stated with list of parties that are tax haven country resident whom have a transaction with Taxpayer.

- 1. **Name**
To be stated with full name of parties that are tax haven country resident.
- 2. **Types of Transaction**
To be stated with:
 - a. selling/purchasing of tangible goods (materials, finished goods and merchadises),
 - b. selling/pirchasing of capital goods, included fixed assets,
 - c. transfer/utilization of intangible assets,
 - d. rental of money,
 - e. transfer of services,
 - f. transfer/obtaining of financial instrument such as share and bonds,
 - g. etc.

3. **Country**

To be stated with countries of transaction partner that are tax haven in accordance with existing regulations.

4. **Transactions Value**

To be stated with the total of transactions value.

II. DETERMINATION OF TRANSACTIONS VALUE ABOVE, STIPULATED BY USING THE TERM ARM'S LENGTH OR ORDINARY BUSINESSPRINSIP

Fill "yes" or "no" answer and fill "X" in the appropriate box, according to transaction condition and price determination that have made by Taxpayer.

3. LIST OF INVESTMENT FACILITIES (SPECIAL ATTACHMENT 4A/4B)

- Point 1: a. Fill with Number / Date of the Approval Letter from the Investment Coordinating Board (BKPM).
b. Fill with Number / Date of Minister of Finance Decree on the granting of investment facilities.
- Point 2: a. THE AMOUNT OF INVESTMENT APPROVED, fill with the amount of investment as approved by BKPM using currency as in the approval. If the currency differs from that of used by the company in the bookkeeping, please specify the equivalent amount using actual rate at the time when transfer was made to the company's bank account. In case the transfer has not been made, the equivalent amount shall be calculated using the actual rate at the time when approval from BKPM was issued (make a footnote when necessary).
a. INVESTMENT, new or expansion, cross in the appropriate box based on the approval from BKPM;
b. FIELD OF INVESTMENT, fill with the business field approved for the investment based on the approval from BKPM;
c. FACILITIES GRANTED, cross in the appropriate box based on the type of facilities granted (and point 6 to 10 in the year box) based on the Minister of Finance Decree.
- Point 3: INVESTMENT REALIZATION:
a. THIS YEAR, fill with the amount of investment realized in the tax year of the Annual Tax Return during the period until commercial production has been started.
b. UP TO THIS YEAR, fill with the cumulative amount of investment realized until the tax year of the Annual Tax Return during the period until commercial production has been started, based on investment realization report that has been audited by a public accountant.
- Point 4: Fill with the date when commercial production was firstly made based on the investment realization report that has been audited by a public accountant.
- Point 5: NET INCOME REDUCTION FACILITY, fill in the year box with number 1 to 6 consecutively for each tax year since the year when commercial production has been started, and the amount of net income deduction facility for such a year which is calculated by multiplying 5% from the amount of investment realization as stated in Point 3 Item b above. Move the amount calculated in Point 5 to FORM 1771 – I or FORM 1771 – I / \$ (Line 7 Column 3).

See:

- Government Regulation Number 1 of 2007 as lastly amended by Government Regulation No. 62 year 2008;
- Minister of Finance Regulation Number 16/PMK.03/2007;
- Director General of Taxes Regulation Number PER-67/PJ./2007.

4. LIST OF MAJOR BRANCHES (SPECIAL ATTACHMENT 5A/5B)

Fill only with information of complete address and TIN (if has been registered in tax service office – location), of the main branches or places of business. For minor branches or representative offices under such major branches, please specify only the number. Foreign branches or representative offices shall also be disclosed.

- Column (1) filled with Numbers in sequence
- Column (2) filled with major branch address
- Column (3) filled with TIN of location
- Column (4) filled with amount of sub-Branches

5. CALCULATION OF BRANCH PROFIT TAX (SPECIAL ATTACHMENT 6A/6B)

- Point 1: COMMERCIAL NET INCOME, fill with the amount taken from FORM 1771 – I or 1771 – I / \$ (line 3 column (3))
- Point 2: TAX ADJUSTMENT, fill with the amount taken from FORM 1771 – I or FORM 1771 – I / \$ (Amount Point 5m and Point 6e). In case the Taxpayer / Permanent Establishment is subject to Finalized Tax, positive / negative tax adjustment shall be computed separately in accordance with the bookkeeping / financial statements.
- Point 3: TAXABLE INCOME, if the amount is negative then it is not necessary to make further filling because Income Tax Article 26 Paragraph (4) will not be payable.
- Point 4: TAX DUE, fill with the amount taken from FORM 1771 or FORM 1771 / \$ (Sub Paragraph B Point 6), or in case subjected to Finalized Tax, fill with the amount taken from FORM 1771 – IV or FORM 1771 – IV / \$ (Part A Point 7 or 8).
- Point 5: TAX BASE FOR BRANCH PROFIT TAX CALCULATION, if the amount is negative then it is not necessary to make further filling because Income Tax Article 26 Paragraph (4) will not be payable.
- Point 6: BRANCH PROFIT TAX, if any, fill “X” in the appropriate box and provide necessary information in the blank next to the box.

See : Ministry of Finance Regulation Number 257/PMK.03/2008

6. FOREIGN TAX CREDITS (SPECIAL ATTACHMENT 7A/7B)

- Fill with the detail of withholding tax receipt / income payment receipt payable in the country outside Indonesia with supported by financial statement of income from foreign country, copy of Annual Tax Return which is applied in foreign country and copy of tax payment document in foreign country. The calculation method should to refer on Article 24 of Income Tax Law jo. Ministry of Finance Decree Number 164/KMK.03/2002, dated 19 April 2002.
- The amount of income tax payable or has been paid outside Indonesia that can be credited shall not exceed the amount that is calculated using the following formula.

The amount of Income derived from outside Indonesia	
-----	X Total Income Tax Payable
Taxable Income	
or the same as Total Income Tax Payable, whichever is smaller	

- In case where foreign income is received/derived from several countries, tax credit shall be computed using the above formula for each of the country (ordinary credit per country basis). Taxable Income on that formula not including subject to finalized tax as ammended in Article 4 paragraph (2), Article 8 paragraph (1) and paragraph 4 Income Tax Law.

See: Minister of Finance Decree Number 164/KMK.03/2002

- Column (1), fill with Numbers in sequence
- Column (2), fill with Name and Address of Withholding Agent Overseas
- Column (3), fill with Type of Income
- Column (4), fill with the Amount of Net Income Received
- Column (5), fill with the amount of tax payable/paid outside Indonesia in Rupiah currency calculated using conversion rate at the time when the tax is paid or payable.
- Column (6), fill with the amount of tax payable/paid outside Indonesia in foreign currency.
- Column (7), fill with the amount of calculated tax credit according to provision of Article 24 Income Tax Law, Ministry of Finance Number 164/KMK.03//2002.

7. **FINANCIAL STATEMENT OF ELEMENTS CITATION TRANSCRIPT (SPECIAL ATTACHMENT 8A-1 / 8A-2 / 8A-3 / 8A-4 / 8A-5 / 8A-6 / 8B-1 / 8B-2 / 8B-3 / 8B-4 / 8B-5 / 8B-6)**

Financial Statement of Elements Citation Transcript is summary of financial statement which show all the content of financial statement. Financial Statement Citation Transcript differentiate according to Taxpayer's business types, that is:

No.	Form Code		Types of Business
1.	8A-1	8B-1	Industrial Companies
2.	8A-2	8B-2	Trading Companies
3.	8A-3	8B-3	Conventional Banks
4.	8A-4	8B-4	Sharia Banks
5.	8A-5	8B-5	Insurance Companies
6.	8A-6	8B-6	Non-Qualification (except those five business types)

Form Code which contain of "A", is form code for Taxpayer who maintain bookkeeping in rupiahs currency, whereas Form Code which contain of "B", is Form Code for Taxpayer who permitted to maintain bookkeeping in United State Currency.

Every Taxpayer should to fill one of those Financial Statement of Element Citation Transcrip according to their business types.

INSTRUCTION OF COMPLETION

Taxable Year : filed with a number yearbook and a period yearbook of companies.

TIN : filed with TIN as stated in TIN card

Taxpayer's Name : filed with Names as stated on TIN card

Elements of Balance Sheet

- Element of balance sheet consist of two sides, asset's, liability and equity's side.
- Each balance account in financial statement should be moved properly in to balance sheet account within the transcript
- Taxpayer files Balance account within citation transcript as needed according to the account within financial statement.
- If balance sheet account is not existing within financial statement, the column of those within citation transcript is sufficiently filled with minus (-) sign.
- If balance sheet account in financial statement is not appropriate within citation transcript, those account value of financial statement shall be moved in to similar account or any other account within citation transcript, for example goodwill account moves in to other non current asset account.

Elements of Income Statement

- Each account balance of income statement within financial statement shall be properly moved in to income statement account within citation transcript.
- Taxpayer files income statement account within citation transcript as needed according to account in financial statement.
- If income statement account in citation transcript is not existing within financial statement, the column of those citation transcript is sufficiently filled with minus (-) sign.
- If Income Statement account in financial statement is not appropriate within citation transcript, those account value of income statement shall be moved in to similar account or any other account within citation transcript.

Elements of Transaction with parties that have special relationship in accordance with PSAK No.7

- Parties that have special relationship is a parties that perceived having the capability of controlling other parties or having significant influences of taking financial and operational decision.
- The transaction between parties that have special relationship is a transfer of sources or obligation between parties that have special relationship, without recking of whether the price is calculated.
- The following belows are an example of transaction between parties that have special relationship that probably needs some disclosure:
 - Selling or purchasing goods
 - Selling or purchasing of property and other assets
 - Furnishing or receiving services
 - Transfer of research and development
 - fund (including loan and deposits of capital both in cash and benefit in kind)
 - guarantee and collateral
 - contract of management

Statement

- a. to be stated with date and place when the transcript was made
- b. fill "X" in the appropriate box
- c. to be stated with full name management/representative
- d. box to be stated with signature and company's seal

SPECIAL ATTACHMENT CORPORATE ANNUAL INCOME TAX RETURN

1A

FOR TAXABLE YEAR 20

LIST OF FISCAL DEPRECIATION AND AMORTIZATION

TIN :	<div style="border: 1px solid black; width: 20px; height: 20px;"></div>	<div style="border: 1px solid black; width: 20px; height: 20px;"></div>	<div style="border: 1px solid black; width: 20px; height: 20px;"></div>	<div style="border: 1px solid black; width: 20px; height: 20px;"></div>	<div style="border: 1px solid black; width: 20px; height: 20px;"></div>	<div style="border: 1px solid black; width: 20px; height: 20px;"></div>	<div style="border: 1px solid black; width: 20px; height: 20px;"></div>	TAXPAYER'S NAME :	<div style="border: 1px solid black; width: 100%; height: 20px;"></div>
-------	---	---	---	---	---	---	---	-------------------	---

GROUP / TYPES OF ASSETS	MONTH/ YEAR OF ACQUISITION	COST OF ACQUISITION (IDR)	BEGINING BALANCE (IDR)	DEPRECIATION/ AMORTIZATION METHOD		FISCAL DEPRECIATION/AMORTIZATION IN CURRENT YEAR (IDR)	NOTE
				COMMERCIAL VALUE	FISCAL		
TANGIBLE ASSETS							
Group <u>1</u> :							
.....							
Group <u>2</u> :							
.....							
Group <u>3</u> :							
.....							
Group <u>4</u> :							
.....							
BUILDINGS							
<u>Permanent</u>							
.....							
Not <u>Permanent</u> :							
.....							
TOTAL DEPRECIATION (For Tax purpose).....							
TOTAL COMMERCIAL DEPRECIATION							
DIFFERENCE (COPY TO FORM 1771-I LINE 5 LETTER I OR LINE 6 LETTER a)							
INTANGIBLE ASSETS							
Group <u>1</u> :							
.....							
Group <u>2</u> :							
.....							
Group <u>3</u> :							
.....							
Group <u>4</u> :							
.....							
Other Group							
TOTAL AMORTIZATION (For Tax purpose).....							
TOTAL COMMERCIAL AMORTIZATION							
DIFFERENCE (COPY TO FORM 1771-I LINE 5 LETTER J OR LINE 6 LETTER b)							

TAXPAYER / AUTHORIZED REPRESENTATIF

(.....)

SPECIAL ATTACHMENT
ANNUAL CORPORATE INCOME TAX RETURN
 FOR CORPORATION PERMITTED TO MAINTAIN BOOKKEEPING IN ENGLISH LANGUAGE
 AND US DOLLAR CURRENCY

1B

FOR TAXABLE YEAR 20

LIST OF FISCAL DEPRECIATION AND AMORTIZATION

TIN :	<div style="border: 1px solid black; width: 20px; height: 20px; display: inline-block;"></div>	<div style="border: 1px solid black; width: 20px; height: 20px; display: inline-block;"></div>	<div style="border: 1px solid black; width: 20px; height: 20px; display: inline-block;"></div>	<div style="border: 1px solid black; width: 20px; height: 20px; display: inline-block;"></div>	<div style="border: 1px solid black; width: 20px; height: 20px; display: inline-block;"></div>	<div style="border: 1px solid black; width: 20px; height: 20px; display: inline-block;"></div>	<div style="border: 1px solid black; width: 20px; height: 20px; display: inline-block;"></div>	TAXPAYER'S NAME :	<div style="border: 1px solid black; width: 100%; height: 20px; display: inline-block;"></div>
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GROUP / TYPES OF ASSETS	MONTH / YEAR OF ACQUISITION	COST OF ACQUISITION (US\$)	BEGINNING BALANCE (US\$)	DEPRECIATION/ AMORTIZATION METHOD		FISCAL DEPRECIATION/AMORTIZATION IN CURRENT YEAR (US\$)	NOTE
				COMMERCIAL VALUE	FISCAL		
TANGIBLE ASSETS							
Group <u>1</u> :							
.....							
Group <u>2</u> :							
.....							
Group <u>3</u> :							
.....							
Group <u>4</u> :							
.....							
BUILDINGS							
Permanent							
.....							
Not Permanent :							
.....							
TOTAL DEPRECIATION (For Tax purpose).....							
TOTAL COMMERCIAL DEPRECIATION							
DIFFERENCE (COPY TO FORM 1771/\$-I LINE 5 LETTER i OR LINE 6 LETTER a)							
INTANGIBLE ASSETS							
Group <u>1</u> :							
.....							
Group <u>2</u> :							
.....							
Group <u>3</u> :							
.....							
Group <u>4</u> :							
.....							
Other Group							
.....							
TOTAL AMORTIZATION (For Tax purpose).....							
TOTAL COMMERCIAL AMORTIZATION							
DIFFERENCE (COPY TO FORM 1771/\$-I LINE 5 LETTER j OR LINE 6 LETTER b)							

.....,

TAXPAYER / AUTHORIZED REPRESENTATIF

(.....)

2A

FISCAL LOSS CARRIED FORWARD CALCULATION FOR TAX PURPOSE
FOR TAXABLE YEAR

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AND CURRENT TAXABLE YEAR

[illegible]

*) COPY THE AMOUNT OF THIS COLUMN TO FORM 1771 LETTER A LINE 2
**) COPY THE AMOUNT OF THIS COLUMN TO FORM 1771 LETTER E LINE 14 POINT b

TAXPAYER / AUTHORIZED REPRESENTATIVE

(.....)

2B

FISCAL LOSS CARRIED FORWARD CALCULATION FOR TAX PURPOSE
FOR TAXABLE YEAR **AND CURRENT TAXABLE YEAR**

NOTE:

**) COPY THE AMOUNT OF THIS COLUMN TO FORM 1771 LETTER E LINE 14 POINT b

TAXPAYER /AUTHORIZED REPRESENTATIVE

(.....)

3A

TIN:

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[illegible]

No.	Name	Address	Tax Identification Number (TIN)	Business Activities	Types of Relationship with Taxpayer			
					<div>1</div>	<div>2</div>	<div>3</div>	<div>4</div>
					<div>1</div>	<div>2</div>	<div>3</div>	<div>4</div>
					<div>1</div>	<div>2</div>	<div>3</div>	<div>4</div>
					<div>1</div>	<div>2</div>	<div>3</div>	<div>4</div>
					<div>1</div>	<div>2</div>	<div>3</div>	<div>4</div>

No.	Name	Types of Transaction							Transaction's Value	Determination of Price Method shall be used	Determination of Methods
		a	b	c	d	e	f	g			
		a	b	c	d	e	f	g			
		a	b	c	d	e	f	g			
		a	b	c	d	e	f	g			
		a	b	c	d	e	f	g			

.....

AGENT'S AUTHORIZED REPRESENTATIVE

(.....)

SPECIAL ATTACHMENT		3A-1
ANNUAL CORPORATE INCOME TAX RETURN		
FOR TAXABLE YEAR		
STATEMENT OF TRANSACTION IN RELATED PARTIES		
T I N		:
TAXPAYER'S NAME/PERMANENT ESTABLISHMENT		:
1	DOCUMENTATION OF ARM'S LENGTH TRANSACTION DETERMINATION These are some particular notes that we made to support the fact that transactions that have been made with related parties are in accordance with the arm's length principle and the common practice.	
1	Concerning of company's description in detail That we have made note about :	
	Yes	No
	<input type="checkbox"/>	<input type="checkbox"/>
	Ownership structure that refer to the dependability between all company in a one group of multinational company.	
	<input type="checkbox"/>	<input type="checkbox"/>
	Organizational structure of Taxpayer Company.	
	<input type="checkbox"/>	<input type="checkbox"/>
	Operating aspects from tax payers business operations including details of functions which is delivered by units in the tax payers organization.	
	<input type="checkbox"/>	<input type="checkbox"/>
	Description of Business Environment in detail.	
2	Concerning of Transaction That we have made note about :	
	Yes	No
	<input type="checkbox"/>	<input type="checkbox"/>
	Transaction with related parties	
	<input type="checkbox"/>	<input type="checkbox"/>
	Tax payer's transaction with company which is not influenced by related parties or information about comparing transaction.	
	<input type="checkbox"/>	<input type="checkbox"/>
	In case, tax payers act as the selling, rendering, or borrowing party in the above transactions, we have conducted records as follows :	
	- Pricing Policy and price list for the last 5 (five) years.	
	- Details of manufacturing cost or acquisition cost or service preparation cost.	
3	Concerning of Comparison Analysis Result Notes That we have made note about :	
	Yes	No
	<input type="checkbox"/>	<input type="checkbox"/>
	Characteristic of product (goods, service, loans, finance instrument, etc) which has been transacted.	
	<input type="checkbox"/>	<input type="checkbox"/>
	Functional analysis which is the primary consideration of tax payers' transactions with related parties companies, all risks assumed and assets are being used in those transactions.	
	<input type="checkbox"/>	<input type="checkbox"/>
	The economic conditions when transactions happened.	
	<input type="checkbox"/>	<input type="checkbox"/>
	Terms of transactions, including agreement between Tax Payers with related parties from foreign countries	
	<input type="checkbox"/>	<input type="checkbox"/>
	Taxpayer business strategy at a time when carry out the affiliation transaction	
4	Concerning of determination of Fair Price That we have made note about :	
	Yes	No
	<input type="checkbox"/>	<input type="checkbox"/>
	Methodology of price determination which applicable by taxpayer, which shows how the fair price is acquired, and the reasons why this method is chosen, compared to other methods.	
	<input type="checkbox"/>	<input type="checkbox"/>
	Comparator Data used by the Taxpayer to determine of transfer price.	
	<input type="checkbox"/>	<input type="checkbox"/>
	The application of the determination methodology of transfer price and the use of comparing data in the determination of transfer price.	
	TAXPAYER/AUTHORIZED REPRESENTATIVE	

3B-1

FOR TAXABLE YEAR

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STATEMENT OF TRANSACTION IN RELATED PARTIES

[illegible][illegible]

These are some particular notes that we made to support the fact that transactions that have been made with related parties are in accordance with the arm's length principle and the common practice.

Yes No

11

11

11

☐ ☐

Description of Business Environment in detail.

Yes No

11

11

11

- Details of manufacturing cost or acquisition cost or service preparation cost.

Yes No

11

[illegible]

11

11

11 of 11

Taxpayer business strategy at a time when carry out the affiliation transaction

Yes No

11

11

□ □ □

The application of the determination methodology of transfer price and the use of comparing data in the determination of transfer price.

TAXPAYER/AUTHORIZED REPRESENTATIVE

STATEMENT OF TRANSACTION WITH PARTIES OF TAX HAVEN COUNTRY RESIDENT

[illegible]

No	Name of Transaction Colleagues	Types of Transaction							Country	Transaction Value
1		a	b	c	d	e	f	g		
2		a	b	c	d	e	f	g		
3		a	b	c	d	e	f	g		
4		a	b	c	d	e	f	g		
5		a	b	c	d	e	f	g		

☐ YES ☐ NO

(.....)

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FOR CORPORATION PERMITTED TO MAINTAIN
BOOKKEEPING IN ENGLISH LANGUAGE AND US DOLLAR
CURRENCY

FOR TAXABLE YEAR

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STATEMENT OF TRANSACTION WITH PARTIES OF TAX HAVEN COUNTRY RESIDENT

TIN :

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[illegible]

I IN CASE THE COMPANY HAVE MADE TRANSACTIONS WITH PARTIES OF WHICH IS TAX HAVEN COUNTRY RESIDENT IN THIS TAXABLE YEAR

No	Name of Transaction Colleagues	Types of Transaction							Country	Transaction Value
1		a	b	c	d	e	f	g		
2		a	b	c	d	e	f	g		
3		a	b	c	d	e	f	g		
4		a	b	c	d	e	f	g		
5		a	b	c	d	e	f	g		

II DETERMINATION OF TRANSACTION VALUE ABOVE , STIPULATED BY USING TERM ARMS LENGTH AND ORDINARY BUSINESS PRINCIPLE

☐ YES ☐ NO

TAXPAYER/AUTHORIZED REPRESENTATIVE

$$\left(\begin{array}{c} \vdots \\ \vdots \end{array} \right)$$

IF NEEDED, ADDITIONAL PAGES MAY BE ADDED

**SPECIAL ATTACHMENT
ANNUAL CORPORATE INCOME TAX RETURN**

4A

FOR TAXABLE YEAR 2 0

LIST OF INVESTMENT FACILITIES

T I N	:	<div style="border: 1px solid black; width: 20px; height: 20px; display: inline-block;"></div>	<div style="border: 1px solid black; width: 20px; height: 20px; display: inline-block;"></div>	<div style="border: 1px solid black; width: 20px; height: 20px; display: inline-block;"></div>	<div style="border: 1px solid black; width: 20px; height: 20px; display: inline-block;"></div>	<div style="border: 1px solid black; width: 20px; height: 20px; display: inline-block;"></div>	<div style="border: 1px solid black; width: 20px; height: 20px; display: inline-block;"></div>	<div style="border: 1px solid black; width: 20px; height: 20px; display: inline-block;"></div>
TAXPAYER'S NAME	:	<div style="border: 1px solid black; width: 100%; height: 20px; display: inline-block;"></div>						

1.	IN CASE THE COMPANY HAS BEEN GRANTED TAX FACILITIES ON INVESTMENT, PLEASE EXPLAIN:																		
	a. <u>LETTER OF APPROVAL FROM BKPM BKPM</u>	b. <u>MINISTER OF FINANCE DECREE</u>																	
	1 NUMBER :	1 NUMBER :																	
	2 DATE :	2 DATE :																	
2.	<table style="width: 100%;"> <tr> <td style="width: 40%;">a. AMMOUNT OF INVESTMENT APPROVED:</td> <td style="width: 10%;">1. IN FOREX :</td> <td style="width: 15%;"><div style="border: 1px solid black; width: 100%; height: 20px; display: inline-block;"></div></td> <td style="width: 35%;"></td> </tr> <tr> <td></td> <td>2. EQUIVALENT IDR. :</td> <td><div style="border: 1px solid black; width: 100%; height: 20px; display: inline-block;"></div></td> <td style="text-align: right;">*)</td> </tr> <tr> <td></td> <td>3. IN IDR. :</td> <td><div style="border: 1px solid black; width: 100%; height: 20px; display: inline-block;"></div></td> <td></td> </tr> <tr> <td></td> <td>4. TOTAL IDR. :</td> <td><div style="border: 1px solid black; width: 100%; height: 20px; display: inline-block;"></div></td> <td></td> </tr> </table>			a. AMMOUNT OF INVESTMENT APPROVED:	1. IN FOREX :	<div style="border: 1px solid black; width: 100%; height: 20px; display: inline-block;"></div>			2. EQUIVALENT IDR. :	<div style="border: 1px solid black; width: 100%; height: 20px; display: inline-block;"></div>	*)		3. IN IDR. :	<div style="border: 1px solid black; width: 100%; height: 20px; display: inline-block;"></div>			4. TOTAL IDR. :	<div style="border: 1px solid black; width: 100%; height: 20px; display: inline-block;"></div>	
a. AMMOUNT OF INVESTMENT APPROVED:	1. IN FOREX :	<div style="border: 1px solid black; width: 100%; height: 20px; display: inline-block;"></div>																	
	2. EQUIVALENT IDR. :	<div style="border: 1px solid black; width: 100%; height: 20px; display: inline-block;"></div>	*)																
	3. IN IDR. :	<div style="border: 1px solid black; width: 100%; height: 20px; display: inline-block;"></div>																	
	4. TOTAL IDR. :	<div style="border: 1px solid black; width: 100%; height: 20px; display: inline-block;"></div>																	
	b. INVESTMENT : 1 <input type="checkbox"/> NEW 2 <input type="checkbox"/> EXPANSION																		
	c. FIELDAND/OR REGION OF INVESTMENT:																		
	d. FACILITIES GRANTED : 1 <input type="checkbox"/> INVESTMENT ALLOWANCE																		
	2 <input type="checkbox"/> ACCELERATED DEPRECIATION/AMORTIZATION																		
	3 <input type="checkbox"/> LOSS CARRIED FORWARD 4 <input type="checkbox"/> YEAR																		
	5 <input type="checkbox"/> 10 % TAX ON DIVIDENDS PAID TO FOREIGN SHAREHOLDERS																		
3.	INVESTMENT REALIZATION																		
	a. THIS YEAR	:	IDR <div style="border: 1px solid black; width: 100%; height: 20px; display: inline-block;"></div>																
	b. UP TO THIS YEAR	:	IDR <div style="border: 1px solid black; width: 100%; height: 20px; display: inline-block;"></div>																
4.	TIME WHEN COMMERCIAL PRODUCTION STARTED (CPS), DATE: <div style="border: 1px solid black; width: 20px; height: 20px; display: inline-block;"></div> <div style="border: 1px solid black; width: 20px; height: 20px; display: inline-block;"></div> <div style="border: 1px solid black; width: 20px; height: 20px; display: inline-block;"></div> <div style="border: 1px solid black; width: 20px; height: 20px; display: inline-block;"></div>																		
5.	FACILITIES OF INVESTMENT ALLOWANCE : YEAR a <input type="checkbox"/> b IDR. <div style="border: 1px solid black; width: 100%; height: 20px; display: inline-block;"></div> **)																		
	(5% X REALIZATION OF INVESTMENT UP TO CPS)																		

NOTE:

*) PLEASE USE ACTUAL CONVERSION RATE AT THE TIME OF TRANSFER TO THE COMPANY'S ACCOUNT

**) COPY THE AMOUNT IN LINE 5 b TO FORM 1771-I LINE 7 COLUMN (3)

.....,

TAXPAYER/AUTHORIZED REPRESENTATIVE

(.....)

SPECIAL ATTACHMENT
ANNUAL CORPORATE INCOME TAX RETURN

4B

FOR CORPORATION PERMITTED TO MAINTAIN BOOKKEEPING IN ENGLISH
LANGUAGE AND US DOLLAR CURRENCY

FOR TAXABLE YEAR 2 0

LIST OF INVESTMENT FACILITIES

TIN	:	<div style="border: 1px solid black; width: 20px; height: 20px; display: inline-block;"></div>	<div style="border: 1px solid black; width: 20px; height: 20px; display: inline-block;"></div>	<div style="border: 1px solid black; width: 20px; height: 20px; display: inline-block;"></div>	<div style="border: 1px solid black; width: 20px; height: 20px; display: inline-block;"></div>	<div style="border: 1px solid black; width: 20px; height: 20px; display: inline-block;"></div>	<div style="border: 1px solid black; width: 20px; height: 20px; display: inline-block;"></div>
TAXPAYER'S NAME	:	<div style="border: 1px solid black; width: 100%; height: 20px; display: inline-block;"></div>					

1.	IN CASE THE COMPANY HAS BEEN GRANTED TAX FACILITIES ON INVESTMENT, PLEASE EXPLAIN:		
	a. <u>LETTER OF APPROVAL FROM BKPM BKPM</u>	b. <u>MINISTER OF FINANCE DECREE</u>	
	1 NUMBER :	1 NUMBER :	
	2 DATE :	2 DATE :	
2.	a. AMMOUNT OF INVESTMENT APPROVED:		
	1. IN FOREX :	<div style="border: 1px solid black; width: 150px; height: 20px; display: inline-block;"></div>	
	2. EQUIVALENT US\$:	<div style="border: 1px solid black; width: 150px; height: 20px; display: inline-block;"></div>	*)
	3. IN US\$.	<div style="border: 1px solid black; width: 150px; height: 20px; display: inline-block;"></div>	
	4. TOTAL US\$.	<div style="border: 1px solid black; width: 150px; height: 20px; display: inline-block;"></div>	
	b. INVESTMENT : 1 <input type="checkbox"/> NEW 2 <input type="checkbox"/> EXPANSION		
	c. FIELD AND/OR REGION OF INVESTMENT:		
	d. FACILITIES GRANTED :		
	1 <input type="checkbox"/> INVESTMENT ALLOWANCE		
	2 <input type="checkbox"/> ACCELERATED DEPRECIATION/AMORTIZATION		
	3 <input type="checkbox"/> LOSS CARRIED FORWARD 4 <input type="checkbox"/> YEAR		
	5 <input type="checkbox"/> 10 % TAX ON DIVIDENDS PAID TO FOREIGN SHAREHOLDERS		
3.	INVESTMENT REALIZATION		
	a. THIS YEAR	: US\$. <div style="border: 1px solid black; width: 100px; height: 20px; display: inline-block;"></div>	
	b. UP TO THIS YEAR	: US\$. <div style="border: 1px solid black; width: 100px; height: 20px; display: inline-block;"></div>	
4.	TIME WHEN COMMERCIAL PRODUCTION STARTED (CPS), DATE: <div style="border: 1px solid black; width: 20px; height: 20px; display: inline-block;"></div> <div style="border: 1px solid black; width: 20px; height: 20px; display: inline-block;"></div> <div style="border: 1px solid black; width: 20px; height: 20px; display: inline-block;"></div> <div style="border: 1px solid black; width: 20px; height: 20px; display: inline-block;"></div>		
5.	FACILITIES OF INVESTMENT ALLOWANCE : YEAR a <input type="checkbox"/> b US\$ <div style="border: 1px solid black; width: 150px; height: 20px; display: inline-block;"></div> **)		
	(5% X REALIZATION OF INVESTMENT UP TO CPS)		

NOTE:

*) PLEASE USE ACTUAL CONVERSION RATE AT THE TIME OF
TRANSFER TO THE COMPANY'S ACCOUNT

**) COPY THE AMOUNT IN LINE 5 b TO FORM 1771/\$-I
LINE 7 COLUMN (3)

.....,

TAXPAYER/AUTHORIZED REPRESENTATIVE

(.....)

5A

2	0		
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[illegible]

NO	ADDRESS OF MAIN BRANCHES OFFICE	TIN LOCATION	NUMBER OF MAIN BRANCHES
(1)	(2)	(3)	(4)
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
etc.			

.....g

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(.....)

SPECIAL ATTACHMENT
ANNUAL CORPORATE INCOME TAX RETURN

FOR CORPORATION PERMITTED TO MAINTAIN BOOKKEEPING IN ENGLISH
 LANGUAGE AND US DOLLAR CURRENCY

FOR TAXABLE YEAR 2 0

5B

LIST OF BRANCH MAJOR

TIN	:	<div style="border: 1px solid black; width: 20px; height: 15px;"></div>	<div style="border: 1px solid black; width: 20px; height: 15px;"></div>	<div style="border: 1px solid black; width: 20px; height: 15px;"></div>	<div style="border: 1px solid black; width: 20px; height: 15px;"></div>	<div style="border: 1px solid black; width: 20px; height: 15px;"></div>	<div style="border: 1px solid black; width: 20px; height: 15px;"></div>	<div style="border: 1px solid black; width: 20px; height: 15px;"></div>
TAXPAYER'S NAME	:	<div style="border: 1px solid black; width: 100%; height: 15px;"></div>						

NO	ADDRESS OF MAIN BRANCHES OFFICE	TIN LOCATION	NUMBER OF MAIN BRANCHES
(1)	(2)	(3)	(4)
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
etc.			

NOTE: IF NEEDED, ADDITIONAL PAGES MAY BE ADDED

.....,

TAXPAYER /AUTHORIZED REPRESENTATIVE

(.....)

SPECIAL ATTACHMENT
ANNUAL CORPORATE INCOME TAX RETURN

6A

FOR TAXABLE YEAR 20

CALCULATION OF INCOME TAX ARTICLE 26 PARAGRAPH (4)

TIN	:	<div style="border: 1px solid black; width: 20px; height: 20px;"></div>	<div style="border: 1px solid black; width: 20px; height: 20px;"></div>	<div style="border: 1px solid black; width: 20px; height: 20px;"></div>	<div style="border: 1px solid black; width: 20px; height: 20px;"></div>	<div style="border: 1px solid black; width: 20px; height: 20px;"></div>	<div style="border: 1px solid black; width: 20px; height: 20px;"></div>	<div style="border: 1px solid black; width: 20px; height: 20px;"></div>	<div style="border: 1px solid black; width: 20px; height: 20px;"></div>
TAXPAYER'S NAME/PERMANENT ESTABLISHMENT :		<div style="border: 1px solid black; height: 20px;"></div>							

	IDR
1. COMMERCIAL NET INCOME : (BASED ON FINANCIAL STATEMENT)	<div style="border: 1px solid black; height: 20px;"></div>
2. FISCAL ADJUSTMENTS :	
a. POSITIVE : IDR. <div style="border: 1px solid black; width: 150px; height: 20px;"></div>	
b. NEGATIVE : IDR. <div style="border: 1px solid black; width: 150px; height: 20px;"></div>	
c. TOTAL (a – b) :	<div style="border: 1px solid black; height: 20px;"></div>
3. FISCAL NET INCOME : (1 +/- 2c)	<div style="border: 1px solid black; height: 20px;"></div>
4. CORPORATE INCOME TAX PAYABLE:	<div style="border: 1px solid black; height: 20px;"></div>
5. TAX BASE FOR INCOME TAX ART. 26 PARAGRAPH (4) : (3 - 4)	<div style="border: 1px solid black; height: 20px;"></div>
6. INCOME TAX ARTICLE 26 PARAGRAPH (4) :	<div style="border: 1px solid black; height: 20px;"></div>
a <input type="checkbox"/> PAYABLE : *) % X AMOUNT IN LINE 5	
b <input type="checkbox"/> NOT PAYABLE, BECAUSE:	
c <input type="checkbox"/> PROVISIONS OF TAX TREATY INDONESIA -	
d <input type="checkbox"/> REINVESTED WHOLLY IN INDONESIA IN A NEW LIMITED COMPANY: **)	
TIN : e <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div>	
ADDRESS : f	
g CITY :	POSTAL CODE : h <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div>

NOTE:

*) TAX RATE OF 20% RATE STIPULATED IN TAX TREATY

**) PLEASE ATTACH THE DOCUMENTATION OF REINVESTMENT

.....

TAXPAYER/AUTHORIZED REPRESENTATIVE

(.....)

6B

FOR TAXABLE YEAR

2	0		
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[illegible]

.....)

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44

**SPECIAL ATTACHMENT
ANNUAL CORPORATE INCOME TAX RETURN**

7A

TAXABLE YEAR

2 0

FOREIGN TAX CREDIT

TIN : 		TAXPAYER'S NAME : _____				
NO.	NAME AND ADDRESS OF FOREIGN WITHHOLDING AGENT	TYPE OF INCOME	NET AMOUNT (IDR)	TAX DUE/PAID IN FOREIGN COUNTRY		TAX CREDITABLE (IDR)
				IDR	FOREX	
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
etc.						
TOTAL			TTL			-

NOTE:

- PLEASE FILL WITH THE DETAIL OF EACH WITHHOLDING RECEIPT/TAX PAYMENT.
- COLUMN (5) IDR FILL WITH CONVERSION VALUE FROM THE NUMBER IN COLUMN (6) FOREX WITH USING EXCHANGE RATE PREVAILING AT THE TIME OF TAX PAYMENT/DUE IN FOREIGN COUNTRY
- TAX CREDIT THAT CAN BE CREDITED IN COLUMN (7) SHALL BE CALCULATED USING ORDINARY CREDIT PER COUNTRY BASIS METHOD.
- PLEASE COPY THE TOTAL AMOUNT OF COLUMN (7) TO FORM 1771 LETTER C LINE 8.b.
- PLEASE COPY THE TOTAL AMOUNT OF COLUMN (4) TO FORM 1771-I LINE 2.
- IF NEEDED, ADDITIONAL PAGES MAY BE ADDED

.....

TAXPAYER/AUTHORIZED REPRESENTATIVE

(.....)

SPECIAL ATTACHMENT
ANNUAL CORPORATE INCOME TAX RETURN

FOR CORPORATION PERMITTED TO MAINTAIN BOOKKEEPING IN ENGLISH
LANGUAGE AND US DOLLAR CURRENCY

TAXABLE YEAR

2 0

FOREIGN TAX CREDIT

7B

TIN : <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>				TAXPAYER'S NAME : _____		
NO.	NAME AND ADDRESS OF FOREIGN WITHHOLDING AGENT	TYPES OF INCOME	NET AMOUNT (US\$)	TAX DUE/PAID IN FOREIGN COUNTRY		TAX CREDITABLE (US\$)
				US\$	FOREX	
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
etc						
TOTAL			TTL			-

NOTE:

- PLEASE FILL WITH THE DETAIL OF EACH WITHHOLDING RECEIPT/TAX PAYMENT.
- COLUMN (5) IDR FILL WITH CONVERSION VALUE FROM THE NUMBER IN COLUMN (6) FOREX WITH USING EXCHANGE RATE PREVAILING AT THE TIME OF TAX PAYMENT/DUE IN FOREIGN COUNTRY
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TAXPAYER/AUTHORIZED REPRESENTATIVE

(.....)