

GENERAL INSTRUCTIONS FOR THE COMPLETION SPT 1770 S DIGITAL FORM

1. This form is in compliance with the regulations the Director General of Taxes Number PER-34/PJ/2010 about Income Tax Annual Return Form and General Instructions as amended by regulation the Director General of Taxes Number PER-36/PJ/2015. This form is used for completion income tax annual tax return for Taxable Year 2014 and onwards;
2. **Print this form in 98% scale (not printed in mode "fit size" or "shrink size")**. This printing results must be signed and must not be folded or crumpled. Use HVS paper size:
 - a. F4/Folio/US Folio/*Government Legal* (8,5 X 13 inch);
 - b. Minimum weight 70 gr;
3. To be able to use this form optimally, use the application Adobe Reader version 8 or newer;
4. Complete the Taxable Year, the identity of the Taxpayer and the other mandatory information properly. Taxpayers can contact the tax office where the Taxpayer is registered to ensure their Taxpayer Indentity Number (TIN) or through applications on the site www.pajak.go.id.
Description of status of married individual are as follows:
 - a. KK : Tax rights and obligations undertaken by the head of the family;
 - b. HB : Spouse have lived separated based on a court decision;
 - c. PH : It is requested in writing by both the husband and wife on the basis of an agreement for the separation of property and income; and
 - d. MT : It is requested by the wife who chooses to meet her tax right and obligation separately.
5. Complete the attachments form first. Summation formulas, reduction, connection with certain parts and others have been available in this form, so that Taxpayers do not need to do a recount;
6. **<AUTO>** sign shows the calculation results automatically. There are times when automatic calculation is too late to execute, to make sure it runs well, point the cursor pointer to the field where the calculation formula should be run, block the numbers there, then press DELETE key followed by ENTER. However, Taxpayer is expected to keep doing re-checking the results of calculations on this tax return, especially in the field **<AUTO>** ;
7. If additional form of 1770S-I and 1770S-II are needed because the information to be loaded is more than one page, that forms now are available in the directory (folder). These files can be reproduced to adjust the needs in a way to copy and replace file name (rename), for example: 1770S-I-1, 1770S-I-2 etc;
8. After all attachments completed, then complete the main form up to the box "Total Net Income after Zakat/ Obligated Charity",
 - a. in terms of Taxpayer status KK or HB, then fill the box "Personal Exemption" and the next boxes;
 - b. in terms of Taxpayer status MT or PH, then the box "Personal Exemption" and "Taxable Income" is automatically filled with symbols 0. Next, Taxpayer complete "Workpaper of Income Tax Payable Calculation for Taxpayers with PH and MT Status". After the workpaper completed, complete the main form on the "Adjustment for Foreign Tax Credits Refunded and had been Credited in The Previous Year Return (Income Tax Article 24)" and the next boxes.
9. The **SHOW** button used to show calculation formulas in completing digital tax return;
10. The **RESET** button used to clear the data of digital tax return form that have been loaded previously. After completing the tax return and print it, do not forget to save it to another file (Save-as and name different from the original file), then use the **RESET** button to clear the file;
11. The **HIDE** button used to hide the calculation formula so that it can be printed blank form if you want to complete it manually;
12. Detailed description of the completing income tax annual tax return please read the Instruction Book.

FORM

1770 S

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

ANNUAL INDIVIDUAL INCOME TAX RETURN

FOR TAXPAYER WHO HAVE INCOME:

• FROM ONE OR MORE EMPLOYER;

• OTHER DOMESTIC INCOME; AND/OR

• SUBJECTED TO FINAL AND/OR FINALIZED TAX.

TAXABLE YEAR

20

ST/ND/RD/TH

AMENDED RETURN

ATTENTION: • FOLLOW INSTRUCTION IN THE INSTRUCTION BOOK • PRINT OR TYPE WITH CAPITAL LETTER AND BLACK INK • MARK "X" IN THE

APPROPRIATE BOX

IDENTITY

TAXPAYER IDENTIFICATION NUMBER (TIN) :

TAXPAYER'S NAME :

OCCUPATION :

PHONE NUMBER : - FAX. NUMBER : -

TAX LIABILITY STATUS OF MARRIED INDIVIDUAL : KK HB PH MT

SPOUSE'S TIN :

KLU :

Data changes application submitted apart from this Tax Return, by using the Taxpayer Data Change Form and attached with the required documents.

*) The filing columns of Rupiah value must be without decimal value (see example in page 3 of instructions)

RUPIAH *)

A. NET INCOME

1 DOMESTIC NET INCOME IN RESPECT OF EMPLOYMENT
[Total net income from each Form 1721-A1 and/or 1721-A2 attached or other Withholding Tax Receipt]

2 OTHER DOMESTIC NET INCOME
[From Form 1770 S-I Total Part A]

3 OFFSHORE NET INCOME
[Complete it from separate attachment, if any foreign income, see instruction book]

4 TOTAL NET INCOME (1+2+3)

5. ZAKAT/COMPULSORY RELIGIOUS DONATION

6 TOTAL NET INCOME AFTER ZAKAT/COMPULSORY RELIGIOUS DONATION (4-5)

B. TAXABLE INCOME

7 PERSONAL EXEMPTIONS TK / K / K / I /

8 TAXABLE INCOME (6-7)

C. TAX PAYABLE

9 INCOME TAX PAYABLE (TAX RATE ON ARTICLE 17 X LINE 8)
[For Taxpayers with status PH/MT filled from Attachment Calculation of Income Tax Payable as referred to in Section G: Attachments letter d]

10 ADJUSTMENT FOR FOREIGN TAX CREDITS REFUNDED AND HAD BEEN CREDITED IN THE PREVIOUS YEAR RETURN (Income Tax Article 24)

11 TOTAL INCOME TAX PAYABLE (9+10)

D. TAX CREDIT

12 TAX WITHHELD BY OTHER PARTIES, PAID/WITHHELD IN FOREIGN AND BORNE BY THE GOVERNMENT
[From Form 1770 S-I Total Part C column (7)]

13 a. TAX DUE AFTER CREDIT (11-12)

13 b. TAX OVERLY WITHHELD

14 PREPAID TAX: a. MONTHLY INSTALLMENT OF INCOME TAX ARTICLE 25

14 b. NOTICE OF TAX COLLECTION ON INCOME TAX ARTICLE 25 (PRINCIPAL ONLY) A

15 TOTAL TAX CREDIT (14a + 14b)

E. INCOME TAX OVER/UNDER PAID

16 a. UNDERPAID TAX (INCOME TAX ARTICLE 29) (13-15) DD MM YY

16 b. OVERPAID TAX (INCOME TAX ARTICLE 28 A)

17 REQUEST: Overpaid amount stated in 16.b would be :
a. REFUNDED c. REFUNDED WITH SKPPKP ARTICLE 17 C (COMPLIANCE TAXPAYER)
b. COMPENSATED WITH OUTSTANDING TAX PAYABLE d. REFUNDED WITH SKPPKP ARTICLE 17 D (TAXPAYER'S OWN ACCOUNT)

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

18 MONTHLY INSTALLMENT FOR THE SUBSEQUENT YEAR

THE AMOUNT IS CALCULATED BY:
a. 1/12 X THE TOTAL OF LINE 13
b. CALCULATION IN SEPARATE ATTACHMENT

G. ATTACHMENTS

a. Copy of Form 1721-A1 and/or 1721-A2 or Withholding Receipt of Income Tax Art.21

b. Tax Payment of Income Tax Article 29

c. Power of Attorney (If Needed)

d. Income Tax Calculation For Married Taxpayer with Separation of Property and Income (PH) or Has Her Own TIN (MT)

e.

DECLARATION

Understanding all consequences including all penalties imposed by the prevailing law and regulations, I hereby declare that the information on this tax return, including all attachments provided, are correct, complete, and clear.

TAXPAYER

DATE

DD MM YY

NAME :

TIN :

SIGNATURE

F.1.1.32.18

WORKPAPER OF INCOME TAX PAYABLE CALCULATION
FOR MARRIED INDIVIDUAL WHO HAVE TAX LIABILITY STATUS MARRIED WITH AN AGREEMENT FOR THE SEPARATION OF PROPERTY AND INCOME (PH) OR THE WIFE CHOOSE TO MEET HER TAX RIGHT AND OBLIGATION SEPARATELY (MT)

No.	Description	's Net Income	's Net Income
(1)	(2)	(3)	(4)
A	NET INCOME		
1	DOMESTIC NET INCOME FROM BUSINESS ACTIVITIES AND/OR INDEPENDENT PERSONAL SERVICE [From Form 1770 Part A line 1]		
2	DOMESTIC NET INCOME IN RESPECT OF EMPLOYMENT [From Form 1770 Part A Line 2 or Form 1770 S Part A line 1]		
3	OTHER DOMESTIC NET INCOME [From Form 1770 Part A line 3 or Form 1770 S Part A line 2]		
4	FOREIGN NET INCOME [From Form 1770 Part A line 4 or Form 1770 S Part A line 3]		
5	ZAKAT/OBLIGATED CHARITY [From Form 1770 Part A line 6 or Form 1770 S Part A line 5]		
6	TOTAL (1 + 2 + 3 + 4 - 5)		
7	LOSS CARRY FORWARD [Only for Individual Taxpayer who applying bookkeeping system. From Form 1770 Part A line 8]		
8	TOTAL NET INCOME (6 - 7)		

No	Description	Value
(1)	(2)	(3)
B	TOTAL HUSBAND AND WIFE'S NET INCOME [A.8.(3) + A.8.(4)]	
C	PERSONAL EXEMPTIONS	
D	TAXABLE INCOME [B - C]	
E	INCOME TAX PAYABLE (COMBINED)	
1	5% x	
2	15% x	
3	25% x	
4	30% x	
	TOTAL INCOME TAX PAYABLE (COMBINED)	
F	PORTION INCOME TAX PAYABLE FOR [(A.8.(3) / B) x E] [Copy to 's Tax Return Part C Line 12 Form 1770 or Part C Line 9 Form 1770 S]	
G	PORTION INCOME TAX PAYABLE FOR [(A.8.(4) / B) x E] [Copy to 's Tax Return Part C Line 12 Form 1770 or Part C Line 9 Form 1770 S]	

Name :

TIN :

Signature

Name :

TIN :

Signature

PRINT INCOME TAX ANNUAL TAX RETURN (BAHASA VERSION)
ON THE NEXT PAGES

LEMBAR PENGHITUNGAN PAJAK PENGHASILAN TERUTANG

BAGI WAJIB PAJAK YANG KAWIN DENGAN STATUS PERPAJAKAN SUAMI-ISTERI PISAH HARTA DAN PENGHASILAN (PH) ATAU

ISTERI YANG MENGHENDAKI UNTUK MENJALANKAN HAK DAN KEWAJIBAN PERPAJAKANNYA SENDIRI (MT)

No.	Uraian	Penghasilan Neto	Penghasilan Neto
(1)	(2)	(3)	(4)
A	PENGHASILAN NETO		
	1 PENGHASILAN NETO DALAM NEGERI DARI USAHA DAN/ATAU PEKERJAAN BEBAS [Diisi dari Formulir 1770 Bagian A angka 1]		
	2 PENGHASILAN NETO DALAM NEGERI SEHUBUNGAN DENGAN PEKERJAAN [Diisi dari Formulir 1770 Bagian A angka 2 atau Formulir 1770 S Bagian A angka 1]		
	3 PENGHASILAN NETO DALAM NEGERI LAINNYA [Diisi dari Formulir 1770 Bagian A angka 3 atau Formulir 1770 S Bagian A angka 2]		
	4 PENGHASILAN NETO LUAR NEGERI [Diisi dari Formulir 1770 Bagian A angka 4 atau Formulir 1770 S Bagian A angka 3]		
	5 ZAKAT / SUMBANGAN KEAGAMAAN YANG BERSIFAT WAJIB [Diisi dari Formulir 1770 Bagian A angka 6 atau Formulir 1770 S Bagian A angka 5]		
	6 JUMLAH (1 + 2 + 3 + 4 - 5)		
	7 KOMPENSASI KERUGIAN [Khusus Bagi WP OP yang menyelenggarakan pembukuan. Diisi dari Formulir 1770 Bagian A angka 8]		
	8 JUMLAH PENGHASILAN NETO (6 - 7)		

No	Uraian	Nilai
(1)	(2)	(3)
B	JUMLAH PENGHASILAN NETO SUAMI DAN ISTERI [A.8.(3) + A.8.(4)]	
C	PENGHASILAN TIDAK KENA PAJAK	
D	PENGHASILAN KENA PAJAK [B - C]	
E	PAJAK PENGHASILAN TERUTANG (GABUNGAN)	
	1 5% x	
	2 15% x	
	3 25% x	
	4 30% x	
	JUMLAH PAJAK PENGHASILAN TERUTANG (GABUNGAN)	
F	PPh TERUTANG YANG DITANGGUNG [(A.8.(3) / B) x E] [Pindahkan nilai pada bagian ini ke SPT bagian C angka 12 Formulir 1770 atau ke bagian C angka 9 Formulir 1770 S]	
G	PPh TERUTANG YANG DITANGGUNG [(A.8.(4) / B) x E] [Pindahkan nilai pada bagian ini ke SPT bagian C angka 12 Formulir 1770 atau ke bagian C angka 9 Formulir 1770 S]	

Nama :

NPWP :

Tanda Tangan

Nama :

NPWP :

Tanda Tangan