FORM

1771/$

MINISTRY OF FINANCE OF THE REPUBLIC OF INDONESIA

DIRECTORATE GENERAL OF TAXES

ANNUAL INCOME TAX RETURN FOR CORPORATE

FOR CORPORATE PERMITTED TO MAINTAIN BOOKS OF ACCOUNT IN ENGLISH LANGUAGE AND US DOLLAR CURRENCY

ATTENTION:
- FOLLOW INSTRUCTION IN THE MANUAL
- PRINT OR TYPE WITH CAPITAL LETTER OR BLACK INK
- MARK "X" ☐ IN THE APPROPRIATE BOX

TAXABLE YEAR 2 0 ☐ ☐

☐ **.....AMENDED RETURN**

IDENTITY

T I N :

TAXPAYER'S NAME :

BUSINESS CLASIFICATION : KLU :

TELEPHONE NUMBER : - FACSIMILE NO: -

ACCOUNTING PERIOD : to

FOREIGN DOMICILE OF HEAD OFFICE (Permanent Establisment only)

APPROVAL TO MAINTAIN BOOKS OF ACCOUNT IN US DOLLAR CURRENCY:

NUMBER : ..... DATE : STARTING TAXABLE YEAR:

FINANCIAL STATEMENT : ☐ AUDITED ☐ AUDIT OPINION ☐ UNAUDITED

NAME OF PUBLIC ACCOUNTANT FIRM :

T I N OF PUBLIC ACCOUNTANT FIRM :

NAME OF CPA :

T I N OF CPA :

NAME OF TAX CONSULTANT FIRM :

T I N OF TAX CONSULTANT FIRM :

NAME OF TAX CONSULTANT :

T I N OF TAX CONSULTANT :

*) The filling of columns of US Dollars and Rupiahs must be without decimal value (see example in the manual page. 3)

(1)	(2)		US $ (3)		(IDR) (4)
A. TAXABLE INCOME	1. FISCAL NET INCOME (Copy from Form 1771-I/$ line 8 column 3)	1		1	
	2. FISCAL LOSS CARRIED FORWARD (Copy from Special Attachment 2B Total of column 8)	2		2	
	3. TAXABLE INCOME (1-2)	3		3	
B. INCOME TAX DUE	4. INCOME TAX DUE (Choose one of these rates according to the Taxpayer criteria. See manual book) a. ☐ Tax Rate Article 17 paragraph (1) letter b X line 3 ..... b. ☐ Tax Rate Article 17 paragraph (2b) X line 3 ..... c. ☐ Tax Rate Article 31E paragraph (1) (see Instructions)	4		4	
	5. ADJUSTMENT FOR FOREIGN TAX CREDIT REFUNDED THAT HAD BEEN CREDITED IN THE PREVIOUS YEAR'S RETURN (Income Tax Art. 24)	5		5	
	6. TOTAL TAX DUE (4 + 5)	6		6	
C. TAX CREDITS	7. INCOME TAX BORNED BY THE GOVERNMENT (Foreign Aid Project) .	7		7	
	8. a. DOMESTIC TAX CREDIT (Copy from Form 1771-III/$ Total of column 6)	8a		8a	
	b. FOREIGN TAX CREDIT (Copy from Special Attachment 7B Total of column 8)	8b		8b	
	c. TOTAL (8a + 8b)	8c		8c	
	9. a. ☐ TAX DUE AFTER CREDIT (6 – 7 – 8c) b. ☐ TAX OVERLY WITHHELD	9		9	
	10. PREPAID TAX: a. MONTHLY INSTALLMENT TAX ARTICLE 25.....	10a		10a	
	b. NOTICE OF TAX COLLECTION (Principal only)	10b		10b	
	c. TOTAL (10a + 10b).....	10c		10c	
D. INCOME TAX OVER/UNDER PAID	11. a. ☐ UNDERPAID TAX (INCOME TAX ARTICLE 29) b. ☐ OVERPAID TAX (INCOME TAX ARTICLE 28A) (9 – 10c)	11		11	
	12. UNDERPAID TAX ON NUMBER 11.a SETTLED ON ..... DATE MONTH YEAR				
	13. OVERPAID AMOUNT STATED IN 11.b WOULD BE: a. ☐ REFUNDED b. ☐ COMPENSATED WITH OUTSTANDING TAX PAYABLE Refund for a Taxpayer with Certain Criteria only: ☐ Preliminary Refund (Tax Law on Article 17C or 17D)				

Notes : Rupiah's column should be filled with the conversion number from item in column US$, using tax rate which is valid in the end of taxable year

F.1.1.32.15

(1)	(2)	US $ (3)	(IDR) (4)
E. MONTHLY INSTALLMENT OF ART.25 FOR CURRENT YEAR	14 a. INCOME BASE FOR CALCULATION OF MONTHLY TAX INSTALLMENT……..	14a	14a
	b. FISCAL LOSS CARRIED FORWARD: (From Special Attachment 2B Total of Column 9) ……..	14b	14b
	c. TAXABLE INCOME (14a – 14b) ……	14c	14c
	d. TAX DUE…….. (Tax Rate from Part B line 4 X 14c)	14d	14d
	e. WITHHOLDING TAX PAID BASED ON NUMBER 14a……	14e	14e
	f. INCOME TAX MUST BE PAID (14d – 14e) ……	14f	14f
	g. INCOME TAX ARTICLE 25 : (1/12 X 14f) ……	14g	14g
	Notes : **Rupiah's column should be filled with the conversion number from item in Column US$, using tax rate which is valid in the end of taxable year**		
F. FINAL TAX AND NON-TAXABLE INCOME	15 a. FINAL TAX : (From Form 1771-IV/$ Total Part A Column 5) ……	15a	15a
	b. NON-TAXABLE INCOME: GROSS INCOME (From Form 1771-IV/$ Total Part B of Column 3) ……	15b	15b

G. STATEMENT OF TRANSACTION IN RELATED PARTIES

16 a. ☐ There is a Transaction in Related Parties and/or with Tax Haven Country Resident (Compulsory to submit Special Attachment 3B, 3B-1, and 3B-2 Manual Book of Annual Return)*

b. ☐ There is not a Transaction in Related Parties and/or with Tax Heaven Country Resident.

H. ATTACHMENTS

17 OTHER THAN FORM OF 1771-I/$, 1771-II/$, 1771-III/$, 1771-IV/$, 1771-V/$, AND 1771-VI/$ WITH THIS ALSO ATTACHED:

a. ☐ THIRD COPY OF TAX PAYMENT RECEIPT OF INCOME TAX ARTICLE 29
b. ☐ FINANCIAL STATEMENTS
c. ☐ TRANCRIPT OF ELEMENTS CITATION OF FINANCIAL STATEMENT (Special Attachment 8B-1 / 8B-2 / 8B-3 / 8B-4 / 8B-5 / 8B-6/8B-7/8B-8)*
d. ☐ DEPRECIATION AND AMORTIZATION TABLES (Special Attachment 1B of the Annual Income Tax Return Manual)*
e. ☐ CALCULATION OF FISCAL LOSS CARRIED FORWARD (Special Attachment 2B of Income Tax Return Manual)*
f. ☐ INVESTMENT FACILITIES PROVIDED (Special Attachment 4B of the Income Tax Return Manual)
g. ☐ LIST OF MAJOR BRANCHES (Special Attachment 5B of the Income Tax Return Manual)
h. ☐ THIRD COPY OF PAYMENT RECEIPT OF INCOME TAX ARTICLE 26 PARAGRAPH (4) (For Permanent Establishment only)
i. ☐ CALCULATION OF INCOME TAX ART. 26 PARAGRAPH (4) (Permanent Establishment only) (Special Attachment 6B of Income Tax Return Manual)*
j. ☐ FOREIGN TAX CREDITS (Special Attachment 7B Income Tax Return Manual)*
k. ☐ POWER OF ATTORNEY (If needed)
l. ☐ _____
m. ☐ _____
n. ☐ _____

* All Attachment above can be downloaded on website http://www.pajak.go.id. or take it at the nearest Tax Office.

DECLARATION

Understanding All The Sanctions Provided by The Law and Regulations, I Hereby Declare that The Information Stated in this Return, Including All Attachments Provided, are True, Complete, Clear, and Under No Circumstances Whatsoever.

a. ☐ TAXPAYER b. ☐ AUTHORIZED REPRESENTATIVE c. ……, *(Place)* d. ☐☐ *date* ☐☐ *month* ☐☐☐☐ *year*

SIGNATURE AND COMPANY SEAL:

FULL NAME OF MANAGEMENT / REPRESENTATIVE : e. ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

T I N : f. ☐☐ ☐☐☐ ☐☐☐ ☐ ☐☐☐ ☐☐☐

FORM

1771 - I/$

MINISTRY OF FINANCE OF THE REPUBLIC OF INDONESIA

DIRECTORATE GENERAL OF TAXES

ATTACHMENT - I
CORPORATE ANNUAL INCOME TAX RETURN

FOR CORPORATE PERMITTED TO MAINTAIN BOOKS OF ACCOUNT IN ENGLISH LANGUAGE AND US DOLLAR CURRENCY

CALCULATION OF FISCAL NET INCOME

TAXABLE YEAR 2 0 ___ ___

IDENTITY

T I N :

TAXPAYER'S NAME :

ACCOUNTING PERIOD : ___ to ___

NO	DESCRIPTIONS		US$
(1)	(2)		(3)
1.	DOMESTIC COMMERCIAL NET INCOME:		
	a. GROSS INCOME	1a	
	b. COST OF GOOD SOLD	1b	
	c. OTHER EXPENSE	1c	
	d. NET INCOME FROM BUSINESS (1a - 1b - 1c)	1d	
	e. INCOME FROM SIDE BUSINESS	1e	
	f. EXPENSE FROM SIDE BUSINESS	1f	
	g. NET INCOME FROM SIDE BUSINESS (1e - 1f)	1g	
	h. TOTAL (1d + 1g) :	1h	
2.	**FOREIGN COMMERCIAL NET INCOME** (From Special Attachment 7B Column 5)	2	
3.	**TOTAL OF COMMERCIAL NET INCOME** (1h + 2)	3	
4.	**INCOME SUBJECT TO FINAL TAX AND NON-TAXABLE INCOME**	4	
5.	**POSITIVE FISCAL ADJUSTMENT:**		
	a. EXPENSES CHARGED OR INCURRED FOR THE PERSONAL BENEFIT OF SHAREHOLDERS, PARTNERSHIP OR MEMBERS.	5a	
	b. FORMATION OR ACCUMULATION OF ALLOWANCES	5b	
	c. CONSIDERATION OR REMUNERATION RELATED TO EMPLOYMENT OR SERVICES GIVEN IN THE FORM OF A BENEFIT IN KIND	5c	
	d. EXCESSIVE COMPENSATION PAID TO SHAREHOLDERS OR OTHER ASSOCIATED PARTIES AS A CONSIDERATION OF WORK PERFORMED	5d	
	e. GIFTS, AID OR DONATIONS	5e	
	f. INCOME TAX	5f	
	g. SALARIES PAID TO A MEMBER OF AN ASSOCIATION, FIRMA, OR LIMITED PARTNERSHIP WHICH CAPITAL DOES NOT CONSIST OF STOCKS	5g	
	h. ADMINISTRATION PENALTIES	5h	
	i. LESS COMMERCIAL DEPRECIATION OVER FISCAL DEPRECIATION	5i	
	j. LESS COMMERCIAL AMORTIZATION OVER FISCAL AMORTIZATION	5j	
	k. DEFERRED EXPENSES	5k	
	l. OTHER POSITIVE FISCAL ADJUSTMENTS	5l	
	m. TOTAL 5a to 5l :	5m	
6.	**NEGATIVE FISCAL ADJUSTMENT:**		
	a. LESS COMMERCIAL DEPRECIATION UNDER FISCAL DEPRECIATION	6a	
	b. LESS COMMERCIAL AMORTIZATION UNDER FISCAL AMORTIZATION	6b	
	c. DEFERRED INCOME	6c	
	d. OTHER NEGATIVE FISCAL ADJUSTMENTS	6d	
	e. TOTAL 6a to 6d	6e	
7.	**FACILITIES OF INVESTMENT ALLOWANCE** .....YEAR 7a (From Special Attachment 4B Line 5b)	7b	
8.	**FISCAL NET INCOME (3 - 4 + 5m - 6e - 7b)**	8	

NOTES : Copy Total of Line 8 to Form 1771/$ Letter A Line 1.

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FORM

1771 - II/$

MINISTRY OF FINANCE OF
THE REPUBLIC OF INDONESIA

DIRECTORATE GENERAL OF TAXES

ATTACHMENT- II
CORPORATE ANNUAL INCOME TAX RETURN

FOR CORPORATE PERMITTED TO MAINTAIN BOOKS OF ACCOUNT IN ENGLISH LANGUAGE AND US DOLLAR CURRENCY

DETAILS OF COST OF GOOD SOLD, OTHER BUSINESS EXPENSE AND COMMERCIAL NON-OPERATING EXPENSE

TAXABLE YEAR 2 0 ___ ___

IDENTITY

T I N : ___ ___ ___ ___ ___ ___ ___ ___ ___ TAXPAYER'S NAME ___

ACCOUNTING PERIOD : ___ ___ ___ ___ to ___ ___ ___ ___

NO.	DETAILS	COST OF GOOD SOLD (US$)	OTHER OPERATING EXPENSE (US$)	NON-OPERATING EXPENSE (US$)	TOTAL (US$)
(1)	(2)	(3)	(4)	(5)	(6) = (3) + (4) + (5)
1.	PURCHASE OF MATERIAL/MERCHANDISE				
2.	SALARIES, WAGES, BONUSES, GRATIFICATIONS,HONORARIUM, AND OTHERS				
3.	TRANSPORTATION EXPENSE				
4.	DEPRECIATION AND AMORTIZATION EXPENSE				
5.	RENT EXPENSES				
6.	INTEREST EXPENSE				
7.	EXPENSE RELATED TO SERVICE				
8.	BAD DEBT EXPENSE				
9.	ROYALTIES EXPENSE				
10.	MARKETING AND PROMOTION EXPENSE				
11.	OTHER EXPENSES				
12.	BEGINNING INVENTORY				
13.	ENDING INVENTORY (-/-)				
14	TOTAL OF LINE 1 TO 12 MINUS LINE 13				

Note:
- Number 1 for Trading Company fill with inventory, for industry fill with purchase of material, indirect material and finished good.
- Number 7 includes management fee, technical assistance fee, and other services
- Line 11 includes total expenses not covered in Line 1 to 10
- Line 12 and 13 for trading companies, fill with beginning/ending balances of merchandise inventory, for industrial companies, fill with beginning/ending balances of raw materials, indirect materials, work in process, and finished goods inventory

D.1.1.32.55

FORM

1771 - III/$

MINISTRY OF FINANCE OF THE REPUBLIC OF INDONESIA

DIRECTORATE GENERAL OF TAXES

ATTACHMENT - III
CORPORATE ANNUAL INCOME TAX RETURN

FOR CORPORATE PERMITTED TO MAINTAIN BOOKS OF ACCOUNT IN ENGLISH LANGUAGE AND US DOLLAR CURRENCY

FOREIGN TAX CREDIT

TAXABLE YEAR 2 0 ☐ ☐

IDENTITY

T I N : ☐☐ ☐☐☐ ☐☐☐ ☐ ☐☐☐ ☐☐☐ TAXPAYER'S NAME : ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

ACCOUNTING PERIOD : ☐☐☐☐ to ☐☐☐☐

NO.	WITHHOLDING AGENT		WITHHOLDING OBJECT			INCOME TAX WITHHELD		WITHHOLDING RECEIPT/TAX PAYMENT SLIP (SSP/SPPCP)	
	NAME	TIN	TYPES OF INCOME/		(US$)	(US$)	(IDR)	NUMBER	DATE
(1)	(2)	(3)	(4)		(5)	(6)	(7)	(8)	(9)
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
	TOTAL			**TTL**					

Notes:

- Filled with calculation of each Withholding Tax Receipt.
- Column (6) US$ filed with convertion value from the number in column (7) Rupiah, using Tax Rates which prevailing at the date of withholding
- Copy of Total Income Tax Article 22, Income Tax Article 23 and Income Tax Article 26 column (6) to Form 1771/$ Letter C Line 8.a.

IF NEEDED. ADDITIONAL PAGES MAY BE ADDEED

Pages- ☐ from ☐ page attachment-III

D.1.1.32.39

FORM

1771 - IV/$

MINISTRY OF FINANCE OF THE REPUBLIC OF INDONESIA

DIRECTORATE GENERAL OF TAXES

ATTACHMENT - IV
CORPORATE ANNUAL INCOME TAX RETURN

FOR CORPORATE PERMITTED TO MAINTAIN BOOKS OF ACCOUNT IN ENGLISH LANGUAGE AND US DOLLAR CURRENCY

FINAL INCOME TAX AND NON-TAXABLE INCOME

TAXABLE YEAR: 2 0 ☐ ☐

IDENTITY

T I N : ☐☐ ☐☐☐ ☐☐☐ ☐ ☐☐☐ ☐☐☐

TAXPAYER'S NAME : ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

ACCOUNTING PERIOD : ☐☐☐☐ to ☐☐☐☐

PART A: FINAL INCOME TAX

NO.	TYPES OF INCOME	TAX BASE (US$)	RATE (%)	INCOME TAX PAYABLE (US$)	INCOME TAX PAYABLE (IDR)
(1)	(2)	(3)	(4)	(5)	(6)
1.	INTEREST INCOME ON TIME DEPOSITS/OTHER SAVINGS AND DISCOUNT OF CENTRAL BANK'S SERTIFICATE/SECURITIES STATE				
2.	INTEREST/DISCOUNT OF BOND				
3.	INCOME FROM SALES VALUES OF SHARE TRADED IN STOCK EXCHANGE				
4.	INCOME FROM SALES VALUE OF VENTURE CAPITAL SHARE				
5.	INCOME FROM DISTRIBUTOR / DEALER /AGENT OF OIL PRODUCTS				
6.	INCOME FROM TRANSFER VALUE OF RIGHT ON LAND/BUILDING				
7.	INCOME FROM LEASE/RENT VALUE OF LAND/BUILDING				
8.	CONSTRUCTION RELATED FEE:				
	a. CONSTRUCTOR				
	b. DESIGNER				
	c. CONSTRUCTION SUPERVISOR				
9.	GROSS SALES OF REPRESENTATIVE OFFICE				
10.	GROSS INCOME OF FOREIGN SHIPPING / AIRLINES COMPANY				
11.	GROSS INCOME OF DOMESTIC SHIPPING COMPANY				
12.	REVALUATION OF FIXED ASSET				
13.	DERIVATIVE TRANSACTION TRADE IN CAPITAL MARKET				
14. etc.	.....				
	TOTAL PART A		**TPA**		

Copy of Form 1771/$ letter F line 15 point a

Note : Column (5) US$ should be filled with convertion number of item in column (6) Rupiah, using tax rates prevailing on the date of withholding tax.

PART B : NON-TAXABLE INCOME

NO	TYPES OF INCOME		GROSS INCOME (US$)
(1)	(2)		(3)
1.	DIVIDEND FROM INVESTMENT/OWNERSHIP OF SHARES OF THE INDONESIAN BUSINESS ENTITIES (Article 4 Paragraph (3) Item f of Income Tax Law)		
2.	EXCESS INCOME RECEIVED BY NONPROFIT AND REGISTERED EDUCATION INSTITUTION OR RESEARCH AND DEVELOPMENT ESTABLISHMENT WHICH ARE REINVESTED IN THE FORM OF FACILITIES AND IN INFRASTUCTURE FOR EDUCATIONAL AND/OR RESEARCH AND DEVELOPMENT ACTIVITIES (Article 4 Paragraph (3) Letter m Income Tax Law)		
3. etc.	.....		
	TOTAL PART B	**TPB**	`

Copy of Form 1771/$ letter F line 15 point b

IF NEEDED, ADDITIONAL PAGES MAY BE ADDED b

page- ☐ from ☐ page Attachment-IV

D.1.1.32.40

FORM

1771 - V/$

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

ATTACHMENT - V
CORPORATE ANNUAL INCOME TAX RETURN

FOR CORPORATE PERMITTED TO MAINTAIN BOOKS IN ACCOUNT IN ENGLISH LANGUAGE AND US DOLLAR CURRENCY

- **LIST OF SHAREHOLDERS/CAPITAL OWNERS AND TOTAL DIVIDENDS DISTRIBUTED**
- **LIST OF DIRECTORS AND COMMISSIONERS**

TAXABLE YEAR: 2 0 ☐ ☐

IDENTITY

T I N :

TAXPAYER'S NAME :

ACCOUNTING PERIOD : to

PART A: LIST OF SHAREHOLDERS/CAPITAL OWNERS AND TOTAL DIVIDENDS DISTRIBUTED

NO	NAME	ADDRESS	T I N	TOTAL PAID IN SHARES (US$)	TOTAL PAID IN SHARES %	DIVIDEND (US$)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10. etc						
	TOTAL PART A		**TPA**		100%	

PART B: LIST OF DIRECTORS AND COMMISSIONERS

NO	NAME	ADDRESS	T I N	POSITION
(1)	(2)	(3)	(4)	(5)
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10. etc.				

IF NEEDED, ADDITIONAL PAGES MAY BE ADDED

Page ☐ from ☐ page Attachment-V

D.1.1.32.41

FORM

1771 - VI/$

MINISTRY OF FINANCE OF THE REPUBLIC OF INDONESIA

DIRECTORATE GENERAL OF TAXES

ATTACHMENT - VI

CORPORATE ANNUAL INCOME TAX RETURN

FOR CORPORATION PERMITTED TO MAINTAIN BOOKS OF ACCOUNT IN ENGLISH LANGUAGE AND US DOLLAR CURRENCY

- **LIST OF CAPITAL CONTRIBUTION IN AFFILIATION COMPANY**
- **LIST OF PAYABLE FROM SHARESHOLDER AND/OR AFFILIATION COMPANY**
- **LIST OF ACCOUNT RECEIVABLE TO SHARESHOLDER AND/OR AFFILIATION COMPANY**

TAXABLE YEAR: 2 0 ☐ ☐

IDENTITY

T I N :

TAXPAYER'S NAME :

ACCOUNTING PERIOD : ☐☐☐☐ to ☐☐☐☐

PART A : LIST OF CAPITAL CONTRIBUTION IN AFFILIATION COMPANY

NO	NAME	ADDRESS	T I N	AMOUNT OF CAPITAL CONTRIBUTION (US$)	%
(1)	(2)	(3)	(4)	(5)	(6)
1.					
2.					
3.					
4.					
5. etc					
	TOTAL PART A		TPA		

PART B : LIST OF ACCOUNT PAYABLE FROM SHARESHOLDER AND/OR AFFILIATION COMPANY

NO	NAME	T I N	TOTAL LOAN (US$)	YEAR	INTEREST/YR %
(1)	(2)	(3)	(4)	(5)	(6)
1.					
2.					
3.					
4.					
5.					
6.					
7.					
8.					
9					
10.					
11.					
12.					
etc					

PART C : LIST OF ACCOUNT RECEIVABLE TO SHARESHOLDER AND/OR AFFILIATION COMPANY

NO	NAME	T I N	TOTAL LOAN (US$)	YEAR	INTEREST/YR %
(1)	(2)	(3)	(4)	(5)	(6)
1.					
2.					
3.					
4.					
5.					
6.					
7.					
8.					
9					
10.					
11.					
12.					
etc					

IF NEEDED, ADDITIONAL PAGES MAY BE ADDED

Page- ☐ from ☐ page Attachment-VI

D.1.1.32.42