

GENERAL INSTRUCTIONS FOR THE COMPLETION SPT 1770 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 Identity 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 1770-I page 2, 1770-II and 1770-IV 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: 1770-I-p2-1, 1770-I-p2-2 etc;
8. After all attachments completed, then complete the main form up to the box "Total Net Income After Loss Carry Forward",
 - 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

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

ANNUAL INDIVIDUAL INCOME TAX RETURN

FOR TAXPAYER WHO HAVE INCOME:

- FROM BUSINESS ACTIVITY/INDEPENDENT PERSONAL SERVICES;
- FROM ONE OR MORE EMPLOYER;
- SUBJECTED TO FINAL AND/OR FINALIZED TAX; AND/OR
- OTHER DOMESTIC INCOME/FOREIGN INCOME.

TAXABLE YEAR

20

MMYYtoMMYY

BOOKKEEPINGRECORDING

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 :
BUSINESS FIELD CLASSIFICATION/
INDEPENDENT PERSONAL SERVICE : KLU :
TELEPHONE /FAX NUMBERS : /
TAX LIABILITY STATUS OF MARRIED
INDIVIDUAL : KK HB PH MT
SPOUSE'S TIN :
Data changes application submitted apart from this Tax Return, by using the Taxpayer Data Change Form and attached with the required documents.

A. NET INCOME

1. DOMESTIC NET INCOME FROM BUSINESS ACTIVITIES AND/OR INDEPENDENT PERSONAL SERVICE
[From Form 1770 - I page 1 total part A or Form 1770 - I page 2 Total Part B column 5]
2. DOMESTIC NET INCOME IN RESPECT OF EMPLOYMENT
[From Form 1770 - I page 2 Total Part C column 5]
3. OTHER DOMESTIC NET INCOME
[From Form 1770 - I page 2 Total Part D column 3]
4. OFFSHORE NET INCOME
[Complete it from separate attachment, if any foreign income, see instruction book]
5. TOTAL NET INCOME (1 + 2 + 3 + 4)
6. ZAKAT/COMPULSORY RELIGIOUS DONATION
7. TOTAL NET INCOME AFTER ZAKAT/COMPULSORY RELIGIOUS DONATION (5 - 6)

RUPIAH *)

1234567

B. TAXABLE INCOME

8. LOSS CARRY FORWARD
9. TOTAL NET INCOME AFTER LOSS CARRY FORWARD (7 - 8)
10. PERSONAL EXEMPTIONS TK/ K/ K/I/
11. TAXABLE INCOME (9 -10)

891011

C. TAX PAYABLE

12. INCOME TAX PAYABLE (TAX RATE ON ARTICLE 17 X LINE 11)
[For Taxpayers with status PH/MT filled from Attachment Calculation of Income Tax Payable as referred to in Section G: Attachments letter i]
13. ADJUSTMENT FOR FOREIGN TAX CREDITS REFUNDED AND HAD BEEN CREDITED IN THE PREVIOUS YEAR RETURN (Income Tax Article 24)
14. TOTAL INCOME TAX PAYABLE (12 + 13)

1314

D. TAX CREDIT

15. TAX WITHHELD BY OTHER PARTY, PAID /WITHHELD IN FOREIGN AND BORNED BY THE GOVERNMENT
[From Form 1770 -II Total Part A column 7]
16. a. TAX DUE AFTER CREDIT
b. TAX OVERLY WITHHELD (14-15)
17. PREPAID TAX: a. MONTHLY INSTALLMENT OF INCOME TAX ARTICLE 25
b. NOTICES OF TAX COLLECTION ON INCOME TAX ARTICLE 25 (PRINCIPAL ONLY)
18. TOTAL TAX CREDIT (17a+17b)

151617a17b18

E. INCOME TAX OVER/UNDER PAID

19. a. UNDERPAID TAX (INCOME TAX ARTICLE 29)
b. OVERPAID TAX (INCOME TAX ARTICLE 28 A) (16-18) SETTLED ON dd mm yy
20. REQUEST: Overpaid amount stated in 19.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 WHICH MEETS CERTAIN REQUIREMENTS)

19

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

21. MONTHLY INSTALLMENT FOR THE SUBSEQUENT YEAR
THE AMOUNT IS CALCULATED BY:
a. 1/12 X THE TOTAL OF LINE 16
b. CALCULATION OF INDIVIDUAL TAXPAYER AS CERTAIN ENTERPRENEUR
c. CALCULATION IN SEPARATE ATTACHMENT

21

G. ATTACHMENTS

OTHER THAN FORM OF 1770 - I TO 1770 - IV (WHETHER FILLED OR THAT ARE NOT FILLED) WITH THIS ALSO ATTACHED:
a. POWER OF ATTORNEY (IF NEEDED)
b. THIRD COPY OF TAX PAYMENT SLIP OF INCOME TAX ARTICLE 29
c. BALANCE SHEET AND INCOME STATEMENT, OR RECAPITULATION OF MONTHLY GROSS REVENUE
d. CALCULATION OF FISCAL LOSS CARRY FORWARD
e. RECEIPTS OF WITHHOLDING TAX/TAX BORNED BY THE GOVERNMENT/TAX PAID AND WITHHELD IN FOREIGN
f. COPY OF FORM 1721-A1 AND/OR 1721-A2 (Pages)
g. CALCULATION OF INSTALLMENT OF INCOME TAX ARTICLE 25 FOR THE SUBSEQUENT YEAR
h. INCOME TAX CALCULATION FOR MARRIED TAXPAYER WITH SEPARATION OF PROPERTY AND INCOME (PH) OR HAS HER OWN TIN (MT)
i. LIST OF INCOME AND PAYMENT OF INCOME TAX ARTICLE 25 (ONLY FOR INDIVIDUAL TAXPAYER AS CERTAIN ENTERPRENEUR)
j. LIST OF TOTAL GROSS INCOME AND FINAL TAX PAYMENT BASED ON GR 46/2013 FOR EACH TAX PERIOD AND PLACE OF BUSINESS
k. l.

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.

TAXPAYER PROXY DATE:
FULL NAME :
TIN

SIGNATURE

F.1.1.32.16

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

TIN : TAXPAYER'S NAME :

PART A: DOMESTIC NET INCOME FROM BUSINESS ACTIVITIES AND/OR INDEPENDENT PERSONAL SERVICE (FOR TAXPAYER APPLYING BOOKKEEPING SYSTEM)

BOOKKEEPING SYSTEM/ FINANCIAL STATEMENT : AUDITED ACCOUNTANT OPINION: UNAUDITED

NAME OF PUBLIC ACCOUNTANT :

TIN OF PUBLIC ACCOUNTANT :

NAME OF CPA :

TIN OF CPA :

NAME OF TAX CONSULTANT :

TIN OF TAX CONSULTANT :

NAME OF TAX CONSULTING FIRM :

TIN OF TAX CONSULTING FIRM :

1.	INCOME FROM BUSINESS ACTIVITIES AND/OR INDEPENDENT PERSONAL SERVICE BASED ON COMMERCIAL FINANCIAL STATEMENT:	RUPIAH
a.	GROSS INCOME	1a
b.	COST OF GOOD SOLD	1b
c.	OPERATING INCOME (1a - 1b)	1c
d.	OPERATING EXPENSE	1d
e.	NET INCOME (1c - 1d)	1e
2.	POSITIVE FISCAL ADJUSTMENTS	
a.	COST INCURRED FOR THE PERSONAL BENEFIT OF A TAXPAYER OR HIS DEPENDENTS	2a
b.	INSURANCE PREMIUMS FOR HEALTH, ACCIDENT, LIFE, DUAL PURPOSE AND EDUCATION INSURANCE WHICH ARE PAID BY AN INDIVIDUAL TAXPAYER	2b
c.	CONSIDERATION OR REMUNERATION RELATED TO EMPLOYMENT OR SERVICES GIVEN IN THE FORM OF BENEFIT IN KIND	2c
d.	EXCESSIVE COMPENSATIONAM PAID TO ASSOCIATED PARTIES AS A CONSIDERATION OF WORK PERFORMED	2d
e.	GIFTS, AID AND DONATIONS	2e
f.	INCOME TAX	2f
g.	SALARIES PAID TO BUSINESS OWNER/TAXPAYERS DEPENDENT	2g
h.	ADMINISTRATIVE PENALTY	2h
i.	POSSITIVE DIFFERENCE OF COMMERCIAL OVER FISCAL DEPRECIATION/AMORTIZATION	2i
j.	EXPENSES TO EARN, TO COLLECT AND SECURE INCOME SUBJECT TO FINALIZED INCOME TAX AND NON TAXABLE INCOME	2j
k.	OTHERS POSITIVE FISCAL ADJUSTMENT	2k
l.	TOTAL (2a to 2k)	2l
3.	NEGATIVE FISCAL ADJUSTMENT:	
a.	INCOME SUBJECT TO FINAL WITHHOLDING TAX AND NON TAXABLE INCOME BUT INCLUDED IN GROSS INCOME	3a
b.	NEGATIVE DIFFERENCE OF COMMERCIAL OVER FISCAL DEPRECIATION/AMORTIZATION	3b
c.	OTHERS NEGATIVE FISCAL ADJUSTMENT	3c
d.	TOTAL (3a to 3c)	3d
4	TOTAL PART A (1e + 2l - 3d)	4

FORM

1770 - II

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

ATTACHMENT - II
ANNUAL INDIVIDUAL INCOME TAX RETURN

LIST OF INCOME TAX WITHHELD BY OTHER PARTY, PAID/WITHHELD IN FOREIGN AND BORNE BY THE GOVERNMENT

TAXABLE YEAR

20

 to

MMYYMMYY

☐BOOKKEEPING

☐RECORDING

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

TIN :

TAXPAYER'S NAME :

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

NO	NAME OF WITHHOLDING AGENT	TIN OF WITHHOLDING AGENT	WITHHOLDING TAX RECEIPT		TYPES OF TAX : INCOME TAX ARTICLE 21/22/23/24/26/DTP *)	TOTAL OF INCOME TAX WITHHELD (Rupiah)
			NUMBER	DATE		
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15 etc						
	TOTAL PART A					TPA

Copy Total Part A Column 7 to Formulir 1770 line 15

*)

- DTP = BORNE BY THE GOVERNMENT
- Fill column (6) with following options: 21/22/23/24/26/DTP (Example: 21, 22, 23, 24, 26, DTP)
- If there is a Tax Credit of Income Tax Article 24, the column should be filled with maximum creditable amount according to separate attachment (Follow the Instruction related to Part A of Attachment II and Annual Tax Return line 4)

IF NEEDED, ADDITIONAL PAGES MAY BE ADDED

Page from pages of Attachment-II

FORM

1770 - III

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

ATTACHMENT - III
INDIVIDUAL ANNUAL INCOME TAX RETURN

20

MMYY

BOOKKEEPING

to

MMYY

RECORDING

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

TIN : TAXPAYER'S NAME :

PART A : INCOME SUBJECT TO FINAL TAX AND/OR FINAL IN NATURE

NO	TYPES OF INCOME	TAX BASE/GROSS INCOME	INCOME TAX PAYABLE (Rupiah)
(1)	(2)	(3)	(4)
1.	INTEREST OF DEPOSIT, SAVINGS, DISCOUNT ON BANK INDONESIA CERTIFICATES, STATE SECURITIES		
2.	INTEREST/DISCOUNT OF BOND		
3.	SALES OF SHARES TRADED IN THE STOCK EXCHANGE		
4.	LOTTERY PRIZES		
5.	SEVERANCE PAYMENT, RETIREMENT ALLOWANCE AND PENSIONS PAID IN LUMP SUM		
6.	HONORARIA DERIVED FROM STATE AND/OR LOCAL BUDGET		
7.	TRANSFERS OF RIGHTS ON LAND AND BUILDING		
8.	PROPERTY RECEIVED FROM BUILD OPERATE TRANSFER SCHEME		
9.	LEASE/RENT ON LAND OR BUILDING		
10.	CONSTRUCTION FEES		
11.	DISTRIBUTOR/DEALER/AGENTS OF OIL PRODUCTS		
12.	SAVING INTEREST PAID BY COOPERATIVE TO ITS INDIVIDUAL MEMBER		
13.	INCOME FROM DERIVATIVE TRANSACTION		
14.	DIVIDEND		
15.	WIFE INCOME FROM ONE EMPLOYER		
16.	OTHER INCOME SUBJECT TO FINAL TAX AND OR FINAL IN NATURE		
17.	TOTAL (1 to 16)		

PART B : NON TAXABLE INCOME

NO	TYPES OF INCOME	GROSS INCOME (Rupiah)
(1)	(2)	(3)
1.	AID / DONATION / GIFT	
2.	INHERITANCE	
3.	DISTRIBUTION OF PROFIT RECEIVED BY A MEMBER OF A LIMITED PARTNERSHIP WHOSE CAPITAL DOES NOT CONSIST OF SHARES, PARTNERSHIP, ASSOCIATION, FIRM AND KONGSI	
4.	CLAIM ON HEALTH, ACCIDENT, LIFE, DUAL PURPOSES AND EDUCATION INSURANCE	
5.	SCHOLARSHIP	
6.	OTHER NON TAXABLE INCOME	
TOTAL PART B		TPB

PART C : SPOUSE'S INCOME SHALL BE TAXED SEPARATELY

SPOUSE'S NET INCOME SHALL BE TAXED SEPARATELY	(Rupiah)

FORM

1770 - IV

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

ATTACHMENT - IV

ANNUAL INDIVIDUAL INCOME TAX RETURN

ASSETS AT YEAR-END

LIABILITIES AT YEAR- END

LIST OF MEMBER OF FAMILY'S DEPENDENT

TAXABLE YEAR

2

0

to

BOOKKEEPINGRECORDING

ATTENTION:

FOLLOW INSTRUCTION IN THE INSTRUCTION BOOK

PRINT OR TYPE WITH CAPITAL LETTER AND BLACK INK

MARK " X " IN THE

APPROPRIATE BOX

TIN

:

TAXPAYER'S NAME

:

PART A : ASSETS AT YEAR-END

NO.	CODE	TYPE OF ASSETS	YEAR OF ACQUISITION	COST OF ACQUISITION (Rupiah)	DESCRIPTION
(1)	(2)	(3)	(4)	(5)	(6)
1					
2					
3					
4					
5					
6					
7					
8					
9					
10 etc					
TOTAL PART A			TPA		

PART B : LIABILITIES AT YEAR- END

NO.	CODE	NAME OF LENDER	LENDER ADDRESS	YEAR LENDING	TOTAL (Rupiah)
(1)	(2)	(3)	(4)	(5)	(6)
1					
2					
3					
4					
5					
6					
7					
8					
9					
10 etc					
TOTAL PART B			TPB		

PART C : LIST OF MEMBER OF FAMILY'S DEPENDENT

NO.	NAME	IDENTITY NUMBER (NIK)	RELATIONSHIP IN FAMILY	OCCUPATION
(1)	(2)	(3)	(4)	(5)
1				
2				
3				
4				
5 etc				

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

PERHATIAN: ● SEBELUM MENGISI BACALAH PETUNJUK PENGISIAN ● ISI DENGAN HURUF CETAK / DIKETIK DENGAN TINTA HITAM ● BERI TANDA " X " DALAM ☐ (KOTAK PILIHAN) YANG SESUAI

[illegible]

**BAGIAN A: PENGHASILAN NETO DALAM NEGERI DARI USAHA DAN/ATAU PEKERJAAN BEBAS
(BAGI WAJIB PAJAK YANG MENYELENGGARAKAN PEMBUKUAN)**

PEMBUKUAN / LAPORAN KEUANGAN	:	DIAUDIT		OPINI AKUNTAN :				TIDAK DIAUDIT													
NAMA AKUNTAN PUBLIK	:																				
NPWP AKUNTAN PUBLIK	:																				
NAMA KANTOR AKUNTAN PUBLIK	:																				
NPWP KANTOR AKUNTAN PUBLIK	:																				
NAMA KONSULTAN PAJAK	:																				
NPWP KONSULTAN PAJAK	:																				
NAMA KANTOR KONSULTAN PAJAK	:																				
NPWP KANTOR KONSULTAN PAJAK	:																				

		RUPIAH	
1.	PENGHASILAN DARI USAHA DAN/ATAU PEKERJAAN BEBAS BERDASARKAN LAPORAN KEUANGAN KOMERSIAL :		
	a. PEREDARAN USAHA	1a	
	b. HARGA POKOK PENJUALAN	1b	
	c. LABA/RUGI BRUTO USAHA (1a - 1b)	1c	
	d. BIAYA USAHA	1d	
	e. PENGHASILAN NETO (1c - 1d)	1e	
2.	PENYESUAIAN FISKAL POSITIF		
	a. BIAYA YANG DIBEBAHKAN/DIKELUARKAN UNTUK KEPENTINGAN PRIBADI WAJIB PAJAK ATAU ORANG YANG MENJADI TANGGUNGANNYA	2a	
	b. PREMI ASURANSI KESEHATAN, ASURANSI KECELAKAAN, ASURANSI JIWA, ASURANSI DWIGUNA, DAN ASURANSI BEASISWA YANG DIBAYAR OLEH WAJIB PAJAK	2b	
	c. PENGgantian ATAU IMBALAN SEHUBUNGAN DENGAN PEKERJAAN ATAU JASA YANG DIBERIKAN DALAM BENTUK NATURA ATAU KENIKMATAN	2c	
	d. JUMLAH YANG MELEBIHI KEWAJARAN YANG DIBAYARKAN KEPADA PIHAK YANG MEMPUNYAI HUBUNGAN ISTIMEWA SEHUBUNGAN DENGAN PEKERJAAN YANG DILAKUKAN	2d	
	e. HARTA YANG DIHIBAHKAN, BANTUAN ATAU SUMBANGAN	2e	
	f. PAJAK PENGHASILAN	2f	
	g. GAJI YANG DIBAYARKAN KEPADA PEMILIK / ORANG YANG MENJADI TANGGUNGANNYA	2g	
	h. SANKSI ADMINISTRASI	2h	
	i. SELISIH PENYUSUTAN/AMORTISASI KOMERSIAL DIATAS PENYUSUTAN/ AMORTISASI FISKAL	2i	
	j. BIAYA UNTUK MENDAPKATKAN, MENAGIH DAN MEMELIHARA PENGHASILAN YANG DIKENAKAN PPh FINAL DAN PENGHASILAN YANG TIDAK TERMASUK OBJEK PAJAK	2j	
	k. PENYESUAIAN FISKAL POSITIF LAINNYA	2k	
	l. JUMLAH (2a s.d. 2k)	2l	
3.	PENYESUAIAN FISKAL NEGATIF:		
	a. PENGHASILAN YANG DIKENAKAN PPh FINAL DAN PENGHASILAN YANG TIDAK TERMASUK OBJEK PAJAK TETAPI TERMASUK DALAM PEREDARAN USAHA	3a	
	b. SELISIH PENYUSUTAN / AMORTISASI KOMERSIAL DI BAWAH PENYUSUTAN AMORTISASI FISKAL	3b	
	c. PENYESUAIAN FISKAL NEGATIF LAINNYA	3c	
	d. JUMLAH (3a s.d. 3c)	3d	
4	JUMLAH BAGIAN A (1e + 2l - 3d)	4	

SPT TAHUNAN PPh WAJIB PAJAK ORANG PRIBADI

- PENGHITUNGAN PENGHASILAN NETO DALAM NEGERI DARI USAHA DAN/ATAU PEKERJAAN BEBAS BAGI WAJIB PAJAK YANG MENYELENGGARAKAN PENCATATAN
- PENGHITUNGAN PENGHASILAN NETO DALAM NEGERI SEHUBUNGAN DENGAN PEKERJAAN
- PENGHITUNGAN PENGHASILAN DALAM NEGERI LAINNYA

TAHUN PAJAK

2

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s.d

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PEMBUKUAN

PENCATATAN

PERHATIAN : • SEBELUM MENGISI BACALAH PETUNJUK PENGISIAN • ISI DENGAN HURUF CETAK / DIKETIK DENGAN TINTA HITAM • BERI TANDA " X " DALAM (KOTAK PILIHAN) YANG SESUAI

NPWP :

NAMA WAJIB PAJAK :

BAGIAN B: PENGHASILAN NETO DALAM NEGERI DARI USAHA DAN/ATAU PEKERJAAN BEBAS
(BAGI WAJIB PAJAK YANG MENYELENGGARAKAN PENCATATAN)

NO.	JENIS USAHA	PEREDARAN USAHA (Rupiah)	NORMA (%)	PENGHASILAN NETO (Rupiah)
(1)	(2)	(3)	(4)	(5)
1	DAGANG			
2	INDUSTRI			
3	JASA			
4	PEKERJAAN BEBAS			
5	USAHA LAINNYA			
JUMLAH BAGIAN B			JBB	

Pindahkan Jumlah Bagian B Kolom (5) ke Formulir 1770 Angka 1

BAGIAN C : PENGHASILAN NETO DALAM NEGERI SEHUBUNGAN DENGAN PEKERJAAN
(TIDAK TERMASUK PENGHASILAN YANG DIKENAKAN PPh BERSIFAT FINAL)

NO.	NAMA DAN NPWP PEMBERI KERJA	PENGHASILAN BRUTO (Rupiah)	PENGURANGAN PENGHASILAN BRUTO/BIAYA (Rupiah)		PENGHASILAN NETO (Rupiah)
(1)	(2)	(3)	(4)		(5)
1					
2					
3					
4					
5					
6					
JUMLAH BAGIAN C				JBC	

Pindahkan Jumlah Bagian C Kolom (5) ke Formulir 1770 Angka 2

BAGIAN D : PENGHASILAN NETO DALAM NEGERI LAINNYA
(TIDAK TERMASUK PENGHASILAN YANG DIKENAKAN PPh BERSIFAT FINAL)

NO.	JENIS PENGHASILAN	JUMLAH PENGHASILAN NETO (Rupiah)
(1)	(2)	(3)
1	BUNGA	
2	ROYALTI	
3	SEWA	
4	PENGHARGAAN DAN HADIAH	
5	KEUNTUNGAN DARI PENJUALAN/PENGALIHAN HARTA	
6	PENGHASILAN LAINNYA	
JUMLAH BAGIAN D		JBD

Pindahkan Jumlah Bagian D ke Formulir 1770 Angka 3

PERHATIAN : ● SEBELUM MENGISI BACALAH PETUNJUK PENGISIAN ● ISI DENGAN HURUF CETAK / DIKETIK DENGAN TINTA HITAM ● BERI TANDA " X " DALAM (KOTAK PILIHAN) YANG SESUAI

[illegible]

BAGIAN A : DAFTAR PEMOTONGAN/PEMUNGUTAN PPh OLEH PIHAK LAIN, PPh YANG DIBAYAR / DIPOTONG DI LUAR NEGERI DAN PPh DITANGGUNG PEMERINTAH

NO	NAMA PEMOTONG/PEMUNGUT PAJAK	NPWP PEMOTONG/PEMUNGUT PAJAK	BUKTI PEMOTONGAN/PEMUNGUTAN		JENIS PAJAK : PPh PASAL 21/ 22/23/24/26/DTP *)	JUMLAH PPh YANG DIPOTONG / DIPUNGUT (Rupiah)	
			NOMOR	TANGGAL			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15 dst							
	JUMLAH BAGIAN A					JBA	

Pindahkan Jumlah Bagian A Kolom 7 ke Formulir 1770 Angka 15

*)

- DTP = PPh Ditanggung Pemerintah
- Kolom (6) diisi dengan pilihan sebagai berikut : 21 / 22 / 23 / 24 /26/ DTP (Contoh : ditulis 21, 22, 23, 24, 26, DTP)
- Jika terdapat kredit pajak PPh Pasal 24, maka jumlah yang diisi adalah maksimum yang dapat dikreditkan sesuai lampiran tersendiri (lihat petunjuk pengisian tentang Lampiran II Bagian A dan Induk SPT angka 4)

JIKA FORMULIR INI TIDAK MENCIKUPI, DAPAT DIBUAT SENDIRI SESUAI DENGAN BENTUK INI

Halaman ke -	dari	halaman Lampiran-II
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SPT TAHUNAN PPh WAJIB PAJAK ORANG PRIBADI

- PENGHASILAN YANG DIKENAKAN PAJAK FINAL DAN/ATAU BERSIFAT FINAL
- PENGHASILAN YANG TIDAK TERMASUK OBJEK PAJAK
- PENGHASILAN ISTERI/SUAMI YANG DIKENAKAN PAJAK SECARA TERPISAH

TAHUN PAJAK

2

0

s.d.

BLTHBLTH

PEMBUKUANPENCATATAN

PERHATIAN : • SEBELUM MENGISI BACALAH PETUNJUK PENGISIAN • ISI DENGAN HURUF CETAK / DIKETIK DENGAN TINTA HITAM • BERI TANDA " X " DALAM (KOTAK PILIHAN) YANG SESUAI

NPWP :

NAMA WAJIB PAJAK :

BAGIAN A : PENGHASILAN YANG DIKENAKAN PAJAK FINAL DAN/ATAU BERSIFAT FINAL

NO	JENIS PENGHASILAN	DASAR PENGENAAN PAJAK/PENGHASILAN BRUTO	PPh TERUTANG (Rupiah)
(1)	(2)	(3)	(4)
1.	BUNGA DEPOSITO, TABUNGAN, DISKONTO SBI, SURAT BERHARGA NEGARA		
2.	BUNGA/DISKONTO OBLIGASI		
3.	PENJUALAN SAHAM DI BURSA EFEK		
4.	HADIAH UNDIAN		
5.	PESANGON, TUNJANGAN HARI TUA DAN TEBUSAN PENSIUN YANG DIBAYAR SEKALIGUS		
6.	HONORARIUM ATAS BEBAN APBN / APBD		
7.	PENGALIHAN HAK ATAS TANAH DAN/ATAU BANGUNAN		
8.	BANGUNAN YANG DITERIMA DALAM RANGKA BANGUNAN GUNA SERAH		
9.	SEWA ATAS TANAH DAN/ATAU BANGUNAN		
10.	USAHA JASA KONSTRUKSI		
11.	PENYALUR/DEALER/AGEN PRODUK BBM		
12.	BUNGA SIMPANAN YANG DIBAYARKAN OLEH KOPERASI KEPADA ANGGOTA KOPERASI		
13.	PENGHASILAN DARI TRANSAKSI DERIVATIF		
14.	DIVIDEN		
15.	PENGHASILAN ISTERI DARI SATU PEMBERI KERJA		
16.	PENGHASILAN LAIN YANG DIKENAKAN PAJAK FINAL DAN/ATAU BERSIFAT FINAL		
17.	JUMLAH (1 s.d. 16)		

BAGIAN B : PENGHASILAN YANG TIDAK TERMASUK OBJEK PAJAK

NO	SUMBER/JENIS PENGHASILAN	PENGHASILAN BRUTO (Rupiah)
(1)	(2)	(3)
1.	BANTUAN / SUMBANGAN / HIBAH	
2.	WARISAN	
3.	BAGIAN LABA ANGGOTA PERSEROAN KOMANDITER TIDAK ATAS SAHAM, PERSEKUTUAN, PERKUMPULAN, FIRMA, KONGSI	
4.	KLAIM ASURANSI KESEHATAN, KECELAKAAN, JIWA, DWIGUNA, BEASISWA	
5.	BEASISWA	
6.	PENGHASILAN LAIN YANG TIDAK TERMASUK OBJEK PAJAK	
JUMLAH BAGIAN B		JBB

BAGIAN C : PENGHASILAN ISTERI/SUAMI YANG DIKENAKAN PAJAK SECARA TERPISAH

PENGHASILAN NETO ISTERI/SUAMI YANG DIKENAKAN PAJAK SECARA TERPISAH	(Rupiah)

FORMULIR

1770 - IV

KEMENTERIAN KEUANGAN RI
DIREKTORAT JENDERAL PAJAK

LAMPIRAN - IV

SPT TAHUNAN PPh WAJIB PAJAK ORANG PRIBADI

• HARTA PADA AKHIR TAHUN

• KEWAJIBAN/UTANG PADA AKHIR TAHUN

• DAFTAR SUSUNAN ANGGOTA KELUARGA

TAHUN PAJAK

20

s.d

BLTHBLTH

PEMBUKUAN

PENCATATAN

PERHATIAN

•

SEBELUM MENGISI BACALAH PETUNJUK PENGISIAN

•

ISI DENGAN HURUF CETAK / DIKETIK DENGAN TINTA HITAM

•

BERI TANDA " X " DALAM(KOTAK PILIHAN) YANG SESUAI

NPWP

:

NAMA WAJIB PAJAK

:

BAGIAN A :

HARTA PADA AKHIR TAHUN

NO.	KODE HARTA	NAMA HARTA	TAHUN PEROLEHAN	HARGA PEROLEHAN (Rupiah)	KETERANGAN
(1)	(2)	(3)	(4)	(5)	(6)
1					
2					
3					
4					
5					
6					
7					
8					
9					
10 dst					
JUMLAH BAGIAN A				JBA	

BAGIAN B :

KEWAJIBAN/UTANG PADA AKHIR TAHUN

NO.	KODE UTANG	NAMA PEMBERI PINJAMAN	ALAMAT PEMBERI PINJAMAN	TAHUN PEMINJAMAN	JUMLAH (Rupiah)
(1)	(2)	(3)	(4)	(5)	(6)
1					
2					
3					
4					
5					
6					
7					
8					
9					
10 dst					
JUMLAH BAGIAN B				JBB	

BAGIAN C :

DAFTAR SUSUNAN ANGGOTA KELUARGA

NO.	NAMA ANGGOTA KELUARGA	NIK	HUBUNGAN KELUARGA	PEKERJAAN
(1)	(2)	(3)	(4)	(5)
1				
2				
3				
4				
5 dst				

JIKA FORMULIR INI TIDAK MENCUKUPI, DAPAT DIBUAT SENDIRI SESUAI DENGAN BENTUK INI

Halaman ke-darihalaman Lampiran-IV

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