

ABSTRACT

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TAX REVIEW ON ENTITY INCOME TAX BEHAVIOR OF TAXPAYER AT PT SURIATAMA MITRA PERWITA MEDAN

(xiv+85 pages; 2 figures; 11 tables; 8 appendixes)

This research is done at PT Suriatama Mitra Perwita Medan. The company engages in consumer goods retail company. The objectives of this study are to know whether entity income tax at PT Suriatama Mitra Perwita Medan in accordance with tax regulation based on tax review result and to know whether PT Suriatama Mitra Perwita Medan has conducted tax avoidance based on tax review result.

The methods used by the writer in this research is qualitative descriptive method. The research will analyze the result of tax review of entity income tax in determining the company's tax compliance

Based on research result, conclusion of this research is that tax review can give impact in improving the tax compliance of entity income tax in PT Suriatama Mitra Perwita Medan. From tax review, it can be known that the company does not make the fiscal correction appropriately for some expenses such as telephone, medical allowance, security, depreciation of supermarket equipment and expense rent of building. After conducting tax review of entity income tax, the company has fulfilled the formal tax compliance. The company has conducted tax obligation in filling annual entity income tax return to tax office according Income Tax Provision. The company does not conduct tax avoidance in reducing the entity income tax. The calculation of entity income tax is done based on commercial income statement. The company does not change the substance of transaction with making understatement of net income.

Keywords: Tax Review, Entity Income Tax, Tax Compliance

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