

ABSTRACT

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THE IMPLEMENTATION OF TAX PLANNING IN MINIMIZING TAX INSTALLMENT (ARTICLE 25 - INCOME TAX) AT PT. ATRIA PRIMA INDONESIA

(xiii+71 pages; 3 figures; 8 tables; 5 appendixes)

Tax planning is the analysis of a financial situation or plan from tax perspective. This research was conducted at PT. Atria Prima Indonesia. The purposes of this research are to identify the impacts of tax planning on income statement in minimizing tax installment, to understand tax planning methods and how to apply them according to provisions of taxation law on income statement in minimizing tax installment, to analyze if tax planning affects the tax installment significantly.

Writer used analysis descriptive methods and qualitative methods on the research by organizing data, classifying data, reviewing data and interpreting the income statement data, calculating tax installment and applying tax planning on the company's income statement. The data used in this research are primary data and secondary data which obtain from the company.

After applying tax planning, the company can save Rp 123.337.853 in three years.

Keywords: Tax Planning, Tax Installment, Income Statement.

References: 11