

# **ANALIZING TAX PLANNING APPLICATION ON PT. FLASH MOBILE AS AN EFFORD TO PROCESS THE TAX BURDEN EFFICIENCY IN COOPERATIVE ENTERPRISE**

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## **ABSTRACK**

*Writing this paper made from studies conducted in PT. Flash Mobile, Jakarta. The goal from this research is to know about tax planning order to tax burden on PT. Flash Mobile, according to income tax registration No 36 Tahun 2008. Main object on this reserach is financial report from PT.Flash Mobile, which ended on 21st December 2014. The research method used in this research is qualitative approach, data was collected trough literature study, observation, interview and documentation.*

*The result from this research show that tax planning on PT. Flash Mobile is accordance to tax legistation year 2008 so its not againts law and there is some efficiency happen on tax income. The recommendations can be given as a correction or corrective measures implementation of tax planning is to be done in PT. Flash Mobile is maintained for compliance with the regulations of Law - Tax Law in force, and companies must keep abreast of tax laws to avoid mistakes.*

**Keywords:** *Application of Tax Planning, Income Tax, Efficiency*

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