

**AN ANALYSIS of FISKAL CORRECTION in DETERMINING THE
INCOME TAX in THE CORPORATE PAYABLE TAX of ANUGERAH
KEMAS INDAH, PT.**

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ABSTRACT

This research discusses about the analysis of financial correction to determining the payable tax of PT. Anugerah Kemas Indah. The objective of the research is to find out whether the fiscal correction upon the income and the excretion in determining corporate income tax that owed in corporate Annual Tax Report of PT. Anugerah Kemas Indah has a appropriated with the valid tax regulation. The research were using qualitative descriptive.

The result of this research shows that there was a report that require some corrections and company still has not yet reported their payable taxes in amount of Rp. 156.250,- for 2012 period.

Keywords: Fiscal Correction, Income Tax, Payable Tax.