

***THE ANALYSIS OF TAX PLANNING TO MINIMIZE THE PAYABLE  
INCOME TAX PT. MAKRO REKAT SEKAWAN***

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***ABSTRACT***

*PT. Makro Rekat Sekawan is a company which produces glue and sells, as it is participation in the national development. The company is active in paying the tax. The company usually thinks that tax is a reason that decreasing the profit. Because of that, the company tries to minimize the income tax without breaking the rule of the tax that existed.*

*This kind of research that was used more on its application in the form of case study in a company and this research was done. In order to help the company in minimizing the income tax by using the application of tax planning.*

***Keywords: tax planning, tax efficiency***