

# **ANALYSIS ON IMPLEMENTING TAX PLANNING FOR COOPERATE TAX SAVING OF PT X**

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## ***ABSTRACT***

*Tax planning is one way in order to streamline the tax allowed by tax laws, which can be done by looking for the cracks of the tax laws to avoid sanctions that could be a burden on companies. Therefore, tax planning is very important to discuss because it must be done well and efficiently as possible so the company can streamline the tax payment. The purpose of this research is to determine the tax planning at PT. X.*

*Given these problems the writer to make a tax plan that can be applied in the corporate donations by replacing the benefits that can make employees more income and can be used as a deductible expense for the company, create a document or nominative list of every transaction made the company , cut Income Tax Article 23 on third-party services, so if the company uses these plans can be more efficient then the tax payable. The conclusion that can be obtained from this study are not yet carry out the company of good tax planning is characterized by the amount of tax savings may be possible should the company is Rp 78.046.800.*