

ANALYSIS OF TAX PAYER INCOME
TAX PLANNING IN ORDER TO MINIMIZE THE TAX BURDEN ON
MALTA PRITINDO, PT

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ABSTRACT

This research was to know the implamentation of the tax planning in Malta Printindo, PT. In minimizing income tax burden of corporate tax payers.

In this data study used secondary data and data used is the company's income statement data in 2010. The data were analyzed using descriptive method quantitative and qualitative descriptive. Method is consistent with the objectives of the study, namely to describe or outline characteristic of a situation and find answers to problems that have been identified in the formulation of the problem.

These result indicate that tax palnning was done by the company minimize the tax burden is still the most, because there is a difference in the amount of taxable income between the firm and the authors, this resulted in a decrease in the amount of the unpaid amount of corporate income tax. Differences in the amount of tax increment revenue is not paid,the tax saving that would otherwise be performed by the company.

Keyword : Tax, Income Tax Planning