

**THE ANALYSIS EXCESS REFUND PROCESS OF FILING TAX
PAYMENTS OF INCOME TAX ART 29 IN PT. KUEI MENG CHAIN
INDONESIA**

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ABSTRACT

This research is done to analyze the analysis excess refund process of filing tax payments of income art 29, to know how the procedur which is doing by PT. Kuei Meng Chain Indonesia to get excess refund process of filing tax payments of income art 29 in 2009, and also to know the result of this submission.

The writer uses descriptive analysis, that is a method which its purpose is to give a description systematically, factually, and accurately based on the facts, the characteristic and also the relationship among the phenomena. They are based on the data and analysis in order to give a clear description. To get an accurate data the writer uses a primary data collection technique taken from PT. Kuei Meng Chain Indonesia's financial report and literature research. The data analysis method is to know the conformity of procedur which is doing by PT. Kuei Meng Chain Indonesia compare with the Indonesian tax regulation and analyze the result from tax department about the submission. The conclusion of the research is PT. Kuei Meng Chain Indonesia has been doing the procedur of submission agreeable with the Indonesian tax regulation.

Keywords : Income Tax, Financial Report, Tax Department, Company Procedure.