

**ANALYSIS OF TAX PLANNING APPLICATION FOR MINIMIZE INCOME TAX  
EXPENSE ON PT.X**

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**ABSTRACT**

*This paper discusses how companies can economize on taxes as much as possible without having to violate regulations. impossible for the government but the state income tax is a tax is a burden for companies, often companies do an illegal act to manipulate the company's tax burden. but in this paper the author tries to explain how the solution for the company to save the company tax burden. and obtain the maximum tax savings of more without having to violate the law.*

*And in this case the author doing research in PT.Mitra Anugerah Xpress by analyzing reports and tax planning that have been done in the company, but tax planning is applied by the company was not yet maximal in because a lot of accounts that are not input into the cost of, where the cost is can reduce the burden of corporate taxes on the basis of the applicable tax laws.*

*The result of above research can be concluded that the company could still make tax planning more leverage by including the accounts of employee meals, dues, donation, travel, uniform, worker, licensing, because these cost can be tax deduction. and the author was trying to stone company in providing solutions to tax planning that can be done by a company with as much as possible without violating the law, so that companies get tax savings of more leverage.*

**Key words : Income tax Planning, Income tax, Tax Saving**