

ABSTRACT

Sari, Khurnia. 2013. THESIS. Title: Income Tax Plannning in Cigarette Company (Individual) PR “X”

Supervisor : Sri Andriani, SE., M.Si

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Fiscal potency of tobacco consumption or cigarettes has given a significant contribution to state income either in the form of tax and value added taxes and so the company received a heterogenous tax treatment. After observing, the research studies the tax efficiency owed by PR “X” with does not violate the law of taxation, and find out the influence level of tax planning.

The research employs analysis descriptive method. The data used in this research are financial statement of 2012, a list of employees, a list of fixed assets and interviews with director and employees of the company. From the data, the researcher analyses the tax adjusment, makes a tax planning on fixed assets depreciation, maximizes deductible expense non taxable, analyzes income tax collection of the article 22 and analyzes the decision on the corporation form.

The result analysis shows that after conducting tax planning, the company can save tax for IDR 26,757,648.