

ABSTRACT

ANALYSIS OF *TAX PLANNING* IN AN EFFORT TO MINIMIZE THE BURDEN OF INCOME TAX IN THE FORM OF BUSINESS ENTITY

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For a country, tax is one of important source of revenue that will used to fund country expenditures, either routine expenditures nor development expenditures. Instead to the company, tax is an expense which reduce net profit. The more important of tax variable as a component that must considered, making many companies do tax planning. Where the benefit of tax planning itself from various company's activities is to save the most efficient tax, so the tax is no longer be an expenses for the company. The purpose of this research is to know the extent of tax planning implementation can minimize the income tax expenditures at Abx Co.

The research method is descriptive analysis with the examples of tax planning practices cases which occur at ABx Co. Data analysis technique mostly done simultaneously with data collection. Data analysis in this research using Miles and Huberman model conducted interactively through data reduction process (data focusing), display data (data presentation), and conclusion (pulling the conclusion).

The result of the research at ABx Co. shows that tax planning implementation has an influence in minimizing the income tax expenditures specially income tax (PPh) Chapter 21 and Fix Assets Depreciation

Key words : Tax, Tax Planning, Minimizing Tax Expenditures