

## ANALYSIS OF CALCULATIONS AND REPORTING OF ANNUAL CORPORATE INCOME TAX AT PT. INTERCON TERMINAL INDONESIA YEAR 2020

**Aris Munandar**

Fakultas Ekonomi Universitas Indo Global Mandiri, Palembang  
Email: arismunandar@uigm.ac.id

**Aliyeva Patimat Shapiulayevna**

Moscow State University of Technologies and Management, Dagestan Rusia  
Email: patima.alieva@yandex.ru

**Harsi Romli**

Fakultas Ekonomi Universitas Indo Global Mandiri, Palembang  
Email: harsiromli@uigm.ac.id

### *Abstract*

*The calculation and reporting of the Annual Corporate Income Tax Return is a tax obligation that must be fulfilled by corporate taxpayers no later than the fourth month at the end of the tax period. This study aims to analyse whether the calculation and reporting of the Annual Corporate Income Tax Return that has been carried out by PT. Intercon Terminal Indonesia complies with Law Number 36 of 2008 concerning the Fourth Amendment to Law Number 7 of 1983 concerning Income Tax and Regulation of the Director General of Taxes Number PER-19/PJ/2014 concerning the Second Amendment to Regulation of the Director General of Taxes Number Per-34/Pj/2010 Concerning the Forms of Annual Income Tax Returns for Individual Taxpayers and Corporate Taxpayers Along with Instructions for Filling In. The results of the study conclude that in calculating and reporting the Annual Corporate Income Tax Return PT. Intercon Terminal Indonesia has not fully complied with the Income Tax Law and Director General of Tax Regulations. So that in 2020, the company should have recorded a loss of Rp. 3,308,457,027 and overpaid tax of Rp. 437,556,885.*

**Keywords:** *Corporate Income Tax, Fiscal Correction, Annual Corporate Income Tax Return*

### *Abstrak*

Perhitungan dan pelaporan SPT Tahunan PPh Badan merupakan kewajiban perpajakan yang harus dipenuhi oleh wajib pajak badan paling lambat pada bulan ke empat diakhir masa pajak. Penelitian ini bertujuan untuk menganalisis apakah perhitungan dan pelaporan SPT Tahunan PPh Badan yang telah dilakukan oleh PT. Intercon Terminal Indonesia telah sesuai dengan Undang – Undang Nomor 36 Tahun 2008 tentang Perubahan Keempat Atas Undang - Undang Nomor 7 Tahun 1983 tentang Pajak Penghasilan serta Peraturan Direktur Jenderal Pajak Nomor PER-19/PJ/2014 Tentang Perubahan Kedua Atas Peraturan Direktur Jenderal Pajak Nomor Per-34/Pj/2010 Tentang Bentuk Formulir Surat Pemberitahuan Tahunan Pajak Penghasilan Wajib Pajak Orang Pribadi Dan Wajib Pajak Badan Beserta Petunjuk Pengisiannya. Hasil penelitian berkesimpulan bahwa dalam menghitung dan melaporkan SPT Tahunan PPh Badan PT. Intercon Terminal Indonesia belum sepenuhnya berdasarkan Undang – Undang Pajak

Penghasilan dan Peraturan Direktur Jenderal Pajak. Sehingga pada tahun 2020, seharusnya perusahaan membukukan kerugian sebesar Rp. 3.308.457.027 dan lebih bayar pajak sebesar Rp. 437.556.885.

**Kata Kunci:** *Pajak Penghasilan Badan, Koreksi Fiskal, SPT Tahunan PPh Badan*

## **Introduction**

Taxes are mandatory contributions or levies to the state that can be imposed by law on every individual or corporate taxpayer without receiving direct compensation or benefits. In addition, taxes for the state function as a budget, regulation, distribution, and stabilization. As a budget function for the state, taxes are a source of revenue or income for the state that will be used to finance routine state expenditures in terms of carrying out routine government activities, which are also used to carry out development.

To maximize the function of the budget, there are three tax collection systems that apply in Indonesia, including the *self-system*, *the official assessment system*, and *the withholding system*. Taxpayers are given the trust in the self-assessment system to calculate their own taxes, report the amount of taxes, and pay taxes owed or underpaid to the tax service office where they are registered.

Individual and corporate taxpayers must be aware of and obedient in fulfilling their tax obligations, in addition to a good tax collection system, to maximize the function of the budget. With the existence of a self-assessment system, taxpayers are required to be truthful in calculating their income and expenses so that taxes paid and reported are accurate. Furthermore, in order to correctly calculate, pay, and report taxes, taxpayers must understand, understand, and follow changes in tax laws (UU), government regulations (PP), and Minister of Finance regulations (PMK).

Taxes for corporate taxpayers that are generally required to be met include, among others, income tax (PPh) and value-added tax (VAT). In income tax (PPh), corporate taxpayers (WP) are required to fulfill taxes, including income tax article 21 (PPh article 21), income tax article 22 (PPh article 22), income tax article 23 (PPh article 23), income tax article 24 (PPh article 24), income tax article 25 (PPh article 25), income tax article 26 (PPh article 26), income tax article 15 (PPh article 15), income tax article 19 (PPh article 19), income tax article 29 (PPh article 29), and income tax article 4 (2) Of

course, in the income tax obligation, not all income taxes must be fulfilled by the company; they must be adjusted to the type of operational activities and financial transactions that occur in the company.

PT. Intercon Terminal Indonesia is one of the corporate taxpayers who is required to fulfill tax obligations as a collector and withholder of income tax (PPh) and value-added tax (VAT). In fulfilling its obligations as a corporate taxpayer, PT. Intercon Terminal Indonesia has fulfilled all of its tax obligations properly. This can be proven by timely reporting Article 21 income tax (PPh Article 21), Article 23 income tax (PPh Article 23), Article 4(2) income tax, Value Added Tax (VAT), and also in terms of reporting the company's annual SPT.

Research at PT. Intercon Terminal Indonesia focuses on calculating and reporting the agency's annual SPT. whether the annual corporate SPT is calculated and reported in accordance with Income Tax Law.

## **Literature Review**

### **1. Definition of Tax**

In article 1 paragraph 1, according to the Law on General Provisions and Tax Procedures (KUP) No. 28 of 2007, "tax" means mandatory participation by the state that can be imposed based on the law on individuals or legal entities, does not feel direct compensation, and is used for the interests of the state and to realize the maximum possible for the prosperity of the community.

### **2. Tax Function Taxes**

Play a very important role in the life and sustainability of a country, especially in carrying out development. Taxes are a source of income or revenue for the government, which is used to finance all necessary expenditures, including development costs. Thus, tax has several functions, including:

#### **1. Regulatory Function (Regulation).**

Taxes are an instrument used to carry out or regulate government policies in the social and economic fields. This regulatory function can be used to suppress rising inflation, facilitate export activities aimed at increasing exports, protect

domestically produced goods, and attract investors to invest so that the economy will be more productive.

2. Budget Function (Budget).

In this function, taxes are a source of government or state fiscal revenue by raising money or funds from taxpayers and depositing them in the state treasury, which is used to fund state development and other government expenditures.

3. The Tax Equity (Distribution) function can be used to align income distribution with the level of social welfare.

4. Stabilization Function

It can be used as an instrument to stabilize the economy; for example, to control inflation, the government imposes high taxes so as to reduce money circulation. Meanwhile, the government also cuts or lowers tax rates to overcome economic recession or deflation, so that the money supply will increase and deflation can be overcome.

### 3. Tax Credit

According to Article 28 of the Income Tax Law (PPh), a tax credit is the amount of tax that has been calculated and paid by the taxpayer from the beginning to the end of the tax period. In other words, a tax credit is the accumulation of taxes collected by other parties minus the taxes owed. In addition to Article 28 of the Income Tax Law, the definition of a tax credit is also contained in other articles concerning taxation. The calculation of tax credits and the various types of tax credits are also thoroughly explained.

### 4. Types of Tax Credits

Taxes deducted or collected by third parties can be credited to reduce the tax burden payable at the end of the tax period (General Provisions and Tax-KUP). This scheme aims to ease the tax burden for taxpayers.

As for the types of tax credits allowed for taxpayers, namely Income Tax Article 22 (PPh Article 22) concerning withholding income on import transactions or in other fields, Income Tax Article 23 (PPh Article 23) applies to withholding income tax on

rent, interest, dividends, royalties, and other fees; Income Tax Article 24 (PPH Article 24) or Foreign Income Tax is an income tax that has been paid abroad on income received from abroad; Income Tax Article 25 (PPH Article 25) is an instalment or money-ad.

## **5. Annual Tax Return (Annual SPT) Annual**

Tax Return (Annual SPT) is a means for taxpayers to submit their tax obligations during the tax year in the form of data on income, expenses, domestic tax credits, lists of shareholders, managers, and commissioners, lists of equity participation, and lists of debts and receivables. There are two types of forms that can be used to submit or report an annual notification, depending on the subject of the taxpayer. Form 1770 is used by individual taxpayers (OP), while Form 1771 is used by corporate taxpayers.

The annual notification letter is submitted every year in the following year; for example, the annual report letter for 2020 is submitted in 2021, with a predetermined submission deadline. Individual taxpayers must file their annual tax returns no later than March of the following year. Meanwhile, the deadline for submission of Annual Reporting Letters for corporate taxpayers is April of the following year.

## **6. Calculation of Corporate Income Tax Payable Income Tax**

### **a. Rate Article 31e Paragraph 1**

Income Tax Article 31e (1) is one of the paragraphs in Income Tax Law (PPH) Number 36 of 2008 that regulates the provision of facilities for corporate taxpayers whose gross turnover does not exceed Rp. 50,000,000,000 (fifty billion rupiahs). Taxpayers are given facilities in the form of a reduced rate of 50% of the normal rate on their taxable income (PKP).

### **b. Calculation of Corporate Income Tax with a gross circulation of less than 4.8 billion**

Business entities with a gross circulation of up to Rp. 4,800,000,000, can use Government Regulation (PP) No. 23 of 2018 concerning Income Tax on Income from Business Received or Earned by Taxpayers Who Have

Certain gross turnover In this regulation, taxpayers are subject to a final income tax rate of 0.5% of gross income.

In addition to using Government Regulation Number 23 of 2008, business entities can also use Article 17 PPh rates with the following calculation formula  $50\% \times \text{PPh Rate} \times \text{Taxable Income (PKP)}$

**c. Calculation of Corporate Income Tax with a gross turnover of more than 4.8 billion to 50 billion**

For taxpayers with a gross turnover of more than Rp. 4,800,000,000 up to Rp. 50,000,000,000, the calculation of corporate income tax is as follows, Income tax payable = [(50% x PPh rate) x PKP that obtains facilities] + [PPh rates x PKP that does not receive facilities]

**7. Fiscal Correction Tax**

accounting functions to revise the profit of commercial financial statements into a profit statement. The difference occurs because the tax regulations and the Statement of Financial Accounting Standards (PSAK) have different recognition of income and expenses.

The different recognition between tax regulations and PSAK results in time differences and permanent differences. The two differences can be adjusted using a fiscal correction or reconciliation. Fiscal correction is divided into two types, the first is positive fiscal correction, and the second is a negative fiscal correction. A positive fiscal correction will increase income and will also correct costs that are not permitted in taxation so that it will have an impact on increasing profit before tax or taxable income. Meanwhile, a negative fiscal correction can reduce profit before tax.

**Discussion**

**Financial Report of PT. Intercon Terminal Indonesia**

The following is a summary of the Profit and Loss Report and Financial Position Report of PT. Intercon Terminal Indonesia as of 31 December 2020:

**1. Income Statement As of December 31, 2020.**

Revenue	Rp. 19.410.428.034
HPP	<u>Rp. 5.786.713.104</u> (-)

Gross Profit	Rp. 13.623.714.930
Operating Expenses	<u>Rp. 17.188.235.904</u> (-)
Operating Profit	(Rp. 3.564.520.974)
Profit Other	<u>(Rp. 3.172.396)</u> (+)
Profit or Loss Before Tax	(Rp. 3.567.693.370)

**2. Financial Position Report As of December 31, 2020.**

**Asset**

Current Assest	Rp. 8.766.300.414
Fixed Assset	Rp. 16.634.577.048
Akum. Penyt	(Rp. 4.275.950.249)
Total Asset	Rp. 21.124.927.212

**Liabilities and Capital**

Short Term Liabilities	Rp.11.463.022.320
Long-Term Liabilities	Rp.5.431.768.023
Capital	Rp.11.000.000.000
Retained	(Rp.3.202.169.760)
Earnings Profit Current year	(Rp.3.567.693.370)
Total Liabilities and Capital	Rp.21.124.927.212

**Internal Corporate Income Tax Calculation PT. Intercon Terminal Indonesia**

Based on PT. Intercon Terminal Indonesia, the calculation of corporate income tax is as follows:

		Fiscal Correction		Reporting Fiscal
		Positive	Negative	
<b>OPERATING REVENUEUS</b>				
OPERATING REVENUEUS	19.410.428.034			19.410.428.034
HPP	<u>5.786.713.104</u>			<u>5.786.713.104</u>
<b>INCOME GROSS</b>	<b>13.623.714.930</b>	0	0	<b>13.623.714.930</b>
<b>OPERATING EXPENSES</b>				
SALARY AND BENEFITS	7.264.405.149			7.264.405.149
RENT	5.738.830.680			5.738.830.680
MAINTENANCE	97.014.205			97.014.205
GENERAL CARE AND ADMINISTRATION	366.883.603			366.883.603

		Koreksi Fiskal		LK
		Positif	Negatif	Fiskal
TRANSPORTATION	77.495.143			77.495.143
ELECTRICITY, TELEPHONE AND INTERNET	186.162.363			186.162.363
OFFICE EQUIPMENT	48.658.830			48.658.830
DEPRECIATION	1.884.151.126		354.502.738	2.238.653.864
OTHER	1.524.634.805			1.524.634.805
<b>TOTAL OPERATING EXPENSES</b>	<b>17.188.235.904</b>	0	<b>354.502.738</b>	<b>17.542.738.642</b>
<b>EXPENSE PROFIT (LOSS)</b>	<b>- 3.564.520.974</b>			<b>- 3.919.023.712</b>
<b>INCOME (EXPENSE) OTHER GUARANTEE</b>				
SERVICE AND OTHER	19.179.776			19.179.776
BANK ADMINISTRATION	22.352.172			22.352.172
<b>PROFIT (LOSS) BUSINESS</b>	<b>- 3.172.396</b>			<b>- 3.172.396</b>
<b>PROFIT BEFORE TAX</b>	<b>- 3.567.693.370</b>			<b>- 3.922.196.108</b>
<b>TAX</b>	-			-
<b>PROFIT AFTER TAX</b>	<b>- 3.567.693.370</b>			<b>- 3.922.196.108</b>

Based on the above internal calculations after the fiscal correction, PT. Intercon Terminal Indonesia experienced an increase in losses of Rp. 354,502,738; the company's losses therefore became (Rp. 3,922,196,108) from the previous amount (Rp. 3,567,693,370)

### **Internal Reporting PT. Intercon Terminal Indonesia**

Based on the 2020 annual notification letter that has been reported by PT. Intercon Terminal Indonesia, in the master notification letter, the net fiscal income is (Rp. 354,502,738), the net fiscal income should be (Rp. 3,922,196,108), and there is a difference of (Rp. 3,567,693,370).

### **Analysis of Annual Corporate Income Tax (PPh) Calculation and Reporting of Annual Corporate Income Tax Return PT. Intercon Terminal Indonesia Analysis of Annual Corporate Income Tax (PPh) Calculations for PT. Intercon Terminal Indonesia.**

Based on the Regulation of the Minister of Finance (PMK) Number 96 of 2009 concerning Types of Assets Included in the Non-Building Tangible Assets Group for Depreciation Purposes, there is a difference in calculations between commercial financial

reports and fiscal financial reports. The difference comes from the useful life of the asset. The following is the calculation of assets using PMK No. 96 of 2009:

No	Asset Name	Acquisition Year	Useful Period	Type	Acquisition Year	Peny. Fiscal 2020
1	Kijang Innova	Januari 2019	8 Tahun	GL	346.883.936	43.360.492
2	Toyota Alphat	Januari 2019	8 Tahun	GL	1.100.000.000	137.500.000
3	Mitsubishi Xpander (BLW)	September 2019	8 Tahun	GL	324.289.600	40.536.200
4	Mitsubishi Xpander (SBY)	September 2019	8 Tahun	GL	324.289.600	40.536.200
5	Gate In - Out	Januari 2018	20 Tahun	GL	1.118.250.000	55.912.500
6	Barrier Gate	Maret 2018	8 Tahun	GL	184.983.333	23.122.917
7	Fasilitas Jalan Beton	Oktober 2018	20 Tahun	GL	1.126.869.347	56.343.467
8	Container 40 FT	Oktober 2017	8 Tahun	GL	84.000.000	10.500.000
9	container 20 FT	Februari 2020	8 Tahun	GL	30.000.000	3.125.000
	<b>Total</b>				<b>4.639.565.816</b>	<b>410.936.776</b>

The following is the depreciation expense based on Commercial Profit and Loss compiled by PT. Intercon Terminal Indonesia 2020

No	Asset Name	Acquisition Year	Useful Period	Type	Acquisition Price	Peny. 2020
1	Kijang Innova	Januari 2019	5 Tahun	GL	346.883.936	69.376.787
2	Toyota Alphat	Januari 2019	5 Tahun	GL	1.100.000.000	220.000.000
3	Mitsubishi Xpander (BLW)	September 2019	5 Tahun	GL	324.289.600	64.857.920
4	Mitsubishi Xpander (SBY)	September 2019	5 Tahun	GL	324.289.600	64.857.920
5	Gate In - Out	Januari 2018	10 Tahun	GL	1.118.250.000	111.825.000
6	Barrier Gate	Maret 2018	10 Tahun	GL	184.983.333	18.498.333
7	Fasilitas Jalan Beton	Oktober 2018	10 Tahun	GL	1.126.869.347	112.686.935
8	Container 40 FT	Oktober 2017	4 Tahun	GL	84.000.000	21.000.000
9	container 20 FT	Februari 2020	4 Tahun	GL	30.000.000	6.250.000
	<b>Total</b>				<b>4.639.565.816</b>	<b>689.352.895</b>

Based on the data above, there is an adjustment to the depreciation cost in 2020 of Rp. 278,416.119, so the depreciation expense for the 2020 fiscal year is Rp. 1,884,151,126, which is reduced to Rp. 1,605,735,007.

The following is a Fiscal Finance report based on the Income Tax Law and Minister of Finance Regulation No. 96 of 2009;

OPERATING REVENUES	19.410.428.034			19.410.428.034
HPP	5.786.713.104			5.786.713.104
<b>INCOME GROSS</b>	<b>13.623.714.930</b>	0	0	<b>13.623.714.930</b>
<b>OPERATING EXPENSES</b>				
SALARY & BENEFITS	7.264.405.149			7.264.405.149
RENT	5.738.830.680			5.738.830.680
MAINTENANCE	97.014.205			97.014.205
GENERAL CARE AND ADMINISTRATION	366.883.603			366.883.603
TRANSPORTATION	77.495.143			77.495.143
ELECTRICITY, TELEPHONE & INTERNET	186.162.363			186.162.363
OFFICE EQUIPMENT	48.658.830			48.658.830
DEPRECIATION	1.884.151.126	278.416.119		1.605.735.007
OTHER	1.524.634.805			1.524.634.805
<b>TOTAL BUSINESS</b>	<b>17.188.235.904</b>	<b>278.416.119</b>	-	<b>16.909.819.785</b>
<b>EXPENSE PROFIT (LOSS) BUSINESS</b>	<b>- 3.564.520.974</b>			<b>- 3.286.104.855</b>
<b>INCOME (EXPENSE) OTHER GUARANTEE</b>				
SERVICES & OTHER	19.179.776		19.179.776	-
BANK ADMINISTRATION	22.352.172			22.352.172
<b>PROFIT (LOSS) NON-BUSINESS</b>	<b>- 3.172.396</b>			<b>- 22.352.172</b>
<b>PROFIT BEFORE TAX</b>	<b>- 3.567.693.370</b>			<b>- 3.308.457.027</b>
<b>TAX</b>	-			-
<b>PROFIT AFTER TAX</b>	<b>- 3.567.693.370</b>			<b>- 3.308.457.027</b>

Thus, after accounting for depreciation costs and demand deposits, PT. Intercon Terminal Indonesia recorded a loss of Rp. 3,308,457,027 in 2020.

### **Analysis of Annual Reporting Letter of corporate income tax PT. Intercon Terminal Indonesia Special Attachment 5A List of Company Main Branches**

In Special Attachment 5A, PT. Intercon Terminal Indonesia did not fill in the list of the company's main branches. Because it has branches in Surabaya and Belawan, Medan, PT. Intercon Terminal Indonesia should be included in Special Attachment 5A.

### **Special Appendix 2A Calculation of Compensation for Fiscal Losses**

In a special Appendix 2A, PT. Intercon Terminal Indonesia did not fill in data on losses experienced in the previous year. For example, in 2019, the company recorded a loss of Rp. 790,803,666, in 2018, a profit of Rp. 282,244,679, and in 2017, a loss of Rp. 2,693,610,773.

### **Special Appendix 1A List of Fiscal Depreciation and Amortization**

In Special Appendix 1A, the company has used the straight-line method, but there are still errors in determining the group or type of assets, so the useful life and depreciation rate of the assets are not in accordance with the Minister of Finance Regulation Number 96 of 2009, and consequently, the amount of fiscal depreciation is still not appropriate. There was also an error in recording the acquisition cost of the concrete road facility asset. As written in Special Appendix 1A at Rp. 11,268,649,347, the acquisition value for this asset should have been Rp. 1,126,869,347. This resulted in a cost of fiscal depreciation of Rp. 563,432, while the depreciation fee should be Rp. 56,343,467. Thus, the fiscal depreciation should be Rp. 1,605,735,007, the total commercial depreciation should be Rp. 1,884,151,126, and the difference in depreciation should be Rp. 278,416.119, which will be transferred to formula 1771-I as the letter I or letter A.

### **Appendix III Domestic Tax Credit**

In Appendix III part B regarding Withholding/Collection of Income Tax Article 23/26, the company does not fill in Article 23 income tax that has been withheld by the transaction partner. Based on the Statement of Financial Position as of December 31, 2020, the Article 23 income tax that has been deducted by the transaction partner is Rp. 437,556,885.

### **Appendix I Calculation of Net Fiscal Income**

In Appendix I, point 4: "Income that is subject to the final income tax and that does not include tax objects" should not be filled in with a number (3,567,693,370). Appendix I number 4 is filled in if the company has a certain gross turnover in

accordance with Government Regulation 23 of 2018 and income that is not a tax object, such as aid, grants, and surpluses received by non-profit institutions in the field of education or research.

### **Main Appendix**

In Part A, Taxable Income, and Number 1 Net Fiscal Income, it should be (3,308,457,027). This is due to the fact that in Appendix I, point 4 ("Income subject to final income tax"), which does not include tax objects, is filled in with the number (3,567,693,370). In Part C Tax Credit number 8a, the Internal Tax Credit should be Rp. 437,556,885. This happened because the company did not fill out Appendix III of the domestic tax credit. So, in Part C Tax Credit number 9b, the amount of income tax deducted or collected is Rp. 437,556,885. Thus, Part D of underpaid or overpaid income tax should be filled in at number 11b of overpaid income tax of Rp. 437,556,885. And in number 13, you can choose whether to have the overpaid income tax in number 11b refunded or calculated with the tax debt.

### **Conclusion**

After conducting an analysis of the calculation of the annual corporate income tax and the reporting of annual notification letters, the following conclusions can be drawn:

1. As a taxpayer PT. Intercon Terminal Indonesia has carried out its obligations well, this is evidenced by the timely reporting of its tax obligations.
2. Net Fiscal Income PT. Intercon Terminal Indonesia for 2020 after fiscal correction is (Rp. 3,308,457,027).
3. In the 2020 financial year, PT. Intercon Terminal Indonesia experienced a tax overpayment of Rp. 437,556,885. This occurs due to losses experienced by the company and Article 23 Income Tax has been deducted by the transaction partner on the company's income.
4. In calculating the Annual Corporate Income Tax, it is best based on Law Number 36 of 2008 concerning the Fourth Amendment to Law Number 7 of 1983 concerning Income Tax.
5. Annual SPT reporting should be based on Appendix VIII concerning Instructions for Completing Annual Income Tax Returns for Corporate Taxpayers and Annual

Corporate Tax Returns for Taxpayers Permitted to Keep Bookkeeping in United States Dollars (Form 1771 and Form 1771/\$) on Regulation of the Director General of Taxes Number PER-19/PJ/2014 Concerning the Second Amendment to Regulation of the Director General of Taxes Number Per-34/Pj/2010 Concerning Forms of Annual Income Tax Returns for Individual Taxpayers and Corporate Taxpayers Along with Instructions for Filling In.

### REFERENCES

- Kumalawati, L. (2018). *Analisis Koreksi Fiskal Atas Laporan Keuangan Komersial Untuk Menentukan Pajak Penghasilan Terutang: Studi Interpretivist. Jurnal AKSI (Akuntansi dan Sistem Informasi)*, Vol.3 No.1.
- Rayzah, Jenny. (2014). *Analisis Perhitungan Pajak Penghasilan Badan Pada PT. Golden Mitra Inti Perkasa*. Jurnal EMBA 1067 Vol.2 No.2 Juni 2014.
- Republik Indonesia, Peraturan Direktur Jenderal Pajak Nomor PER-19/PJ/2014 Tentang Perubahan Kedua Atas Peraturan Direktur Jenderal Pajak Nomor Per-34/Pj/2010 Tentang Bentuk Formulir Surat Pemberitahuan Tahunan Pajak Penghasilan Wajib Pajak Orang Pribadi Dan Wajib Pajak Badan Beserta Petunjuk Pengisiannya.
- Republik Indonesia, Peraturan Direktur Jenderal Pajak Nomor PER-19/PJ/2014 Tentang Perubahan Kedua Atas Peraturan Direktur Jenderal Pajak Nomor Per-34/Pj/2010 Tentang Bentuk Formulir Surat Pemberitahuan Tahunan Pajak Penghasilan Wajib Pajak Orang Pribadi Dan Wajib Pajak Badan Beserta Petunjuk Pengisiannya.
- Republik Indonesia, Undang-undang (UU) No. 16 Tahun 2009 tentang Penetapan Peraturan Pemerintah Pengganti Undang-Undang Nomor 5 Tahun 2008 Tentang Perubahan Keempat Atas Undang-Undang Nomor 6 Tahun 1983 Tentang Ketentuan Umum dan Tata Cara Perpajakan Menjadi Undang-Undang.
- Republik Indonesia, Undang-Undang Nomor 36 Tahun 2008 tentang Perubahan Keempat Atas Undang-Undang Nomor 7 Tahun 1983 tentang Pajak Penghasilan.

- Sudewi, Resmi, Suardana. (2020). *Analisis Perhitungan Pajak Penghasilan Badan Pada PT. Karinu Jaya Semesta Lovina-Singaraja*. Widya Amerta Jurnal Manajemen Fak. Ekonomi, Vol. 7 No. 1 Maret 2020.
- Tety, Nurchayati. (2016). *Analisis Koreksi Fiskal Atas Laporan Keuangan Komersial Dalam Penentuan Pajak Penghasilan Pada PT. Gajahmada Indrasehati (Hotel Ibis Simpang Lima Semarang)*. Jurnal Serat Acitya – Jurnal Ilmiah UNTAG Semarang Vol. 5 No. 1, 2016.
- Tulandi, M. R., Sabijono, H., & Pangerapan, S. (2018). *Analisis Koreksi Fiskal untuk Menghitung PPH Badan pada PT. Empat Tujuh Abadi Jaya*. Jurnal Riset Akuntansi, Vol.13 No.2.