

ABSTRACT

PT. Nurcahya Jaya Mandiri as a company that was built in 2009 experienced difficulties in fulfilling the obligations of taxation, especially in income tax. This research is a case study that evaluates the tax liability of income tax on construction services company PT. Nurcahya Jaya Mandiri. The purpose of this study was to determine whether the calculation of corporate income tax liability is in conformity with the Taxation Law Number 36 Year 2008 regarding Income Tax and Government Regulation No. 51 of 2008 as well as whether the income tax deposit and reporting are in accordance with PMK of Finance Number 187/PMK. 03/2008 or not.

This study uses quantitative methods without statistics by analyzing quantitative and qualitative analysis. The quantitative analysis used to determine the magnitude of the differences that arise in the calculation of tax liabilities between the Corporate Tax Taxation Law No. 36 of 2008 concerning income tax and PP No. 51 year 2008 regarding income tax on income from construction services business with the PT. Nurcahya Jaya Mandiri. Qualitative analysis was performed by comparing between the PMK Number 187/PMK.03/2008 with those already made by PT. Nurcahya Jaya Mandiri, whether it is appropriate or correction still needs to be done.

The results provide the conclusion that in the calculation of Income Tax Article 4, paragraph 2 and for depositing and reporting of the company are correct.

Key words: Corporate Income Tax, Corporate Construction Services.