

ABSTRAC

HERMAN, 2021, Corporate Income Tax Through Tax Planning In North luwu distrit, Scientific papers from the faculty of economics and business D-III Taxtion study program Muhammadiyah University of Makassar. Guided by a supervisor I by Mr Buyung Romadhoni And Advisor II by Mr Nasrullah.

The purpose of this study is to determine how much the contribution of corporate income tax through tax planning in the area of North Luwu district. The research method used is descriptive qualitative. The data used by researchers is secondary data in the form of targets and realization of corporate income tax revenue through tax planning in the North Luwu district from 2017 - 2019.

Corporate income tax revenue in North Luwu regency always cannot reach the target every year, even decreasing every year. Corporate income tax revenue in North Luwu district during 2017-2019 continued to decline from year to year. The amount of revenue tax revenue from the North Luwu regency agency in 2017-2019 does not contribute annually, so this affects the amount of original regional income received. The failure to achieve the target every year is caused by a lack of public awareness and lack of socialization of the related government, this is necessary for socialization and if necessary, sanctions are imposed for taxpayers who are late paying taxes.