PERIOD: January 2023

MONTHLY TAX CHECKLIST

CLIENT NAME: PT. Sanac Isogai Global Supply Indonesia

PIC 1 (Inputter):	Lasmi	Target Date:	09-Feb-23
PIC 2 (Peer Review):	Silvi	Review Date:	09-Feb-23
PIC 3 (Senior Checker):	Aji	Send Date:	09-Feb-23

Equalization of numbers in tax reports and financial statements		
VAT		
Sales in Financial Statement (YTD)		4.917.967.537
Sales in VAT Report (YTD)		4.917.967.537
Difference		-
Notes (if There is Difference)		
Income Tax Art 21		**Amount**
Expenses in Financial Statement (Salary, Individual Professional Fee, etc) (YTD)		150.339.907
Bruto in Income Tax Art 21 Report (YTD)		226.071.850
Difference		(75.731.943)
Notes (if There is Difference)		BPJS, Cash basis
Income Tax Art 23, 26, & 4(2)		**Amount**
Expenses in Financial Statement (Service, Rent, Interest, Royalty, etc) (YTD)		2.599.489.449
Bruto in Unification Income Tax Report (YTD)		1.905.737.511
Difference		693.751.938
Notes (if There is Difference)		Cash basis
Working Paper & Reporting Review	**Yes/No**	**Notes (If No)**
For WHT Art 21, all employee data (NPWP, PTKP status, etc) are updated with actual conditions	✓	
For WHT Art 21, salary data in the working paper is the same as the salary data sent by the client	✓	
For WHT Art 21, BPJS Data in the working paper is the same as the BPJS Payment Data	✓	
Withholding tax is calculated at the correct tax rate	✓	
There are no errors in all the formulas in the working paper	✓	
Make Sure monthly income tax (ex. PPh 25, PP23, PPh 15) is calculated properly. PPh 25 should be same	✓	
Billing Code is correct (correct period, amount, etc)	✓	
All data reported is same with the working paper	✓	
For VAT report, compensation from previous period should be the same as SPT of last period	✓	
If use tax treaty rate, make sure DGT form is available and still valid	✓	
Delivery and Documentation	**Yes/No**	**Notes (If No)**
All SPT & Tax Slip has been sent to clients	✓	
All related data are well documented on the server	✓	

AJI	INMIN