
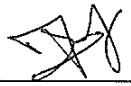


PERIOD: January 2023

MONTHLY TAX CHECKLIST			
CLIENT NAME: PT. Koshidaka International 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)			342.896.925
Sales in VAT Report (YTD)			342.896.925
Difference			-
Notes (if There is Difference)			
Income Tax Art 21			
			Amount
Expenses in Financial Statement (Salary, Individual Professional Fee, etc) (YTD)			68.570.286
Bruto in Income Tax Art 21 Report (YTD)			65.915.225
Difference			2.655.061
Notes (if There is Difference)			
Income Tax Art 23, 26, & 4(2)			
			Amount
Expenses in Financial Statement (Service, Rent, Interest, Royalty, etc) (YTD)			76.303.541
Bruto in Unification Income Tax Report (YTD)			278.113.709
Difference			(201.810.168)
Notes (if There is Difference)			
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