MONTHLY TAX CHECKLIST

CLIENT NAME: Tsuchiya Singapore LTD

PIC 1 (Inputter):	MiKa	Target Date:	10/01/2023
PIC 2 (Peer Review):	Char	Review Date:	05/01/2023
PIC 3 (Senior Checker):	Moe	Send Date:	06/01/2023

Equalization of numbers in tax reports and financial statements

VAT	Amount
Sales in Financial Statement (YTD)	N / A
Sales in VAT Report (YTD)	N / A
Difference	—
Notes (if There is Difference)	

Income Tax Art 21	Amount
Expenses in Financial Statement (Salary, Individual Professional Fee, etc) (YTD)	N / A
Bruto in Income Tax Art 21 Report (YTD)	26.247.640
Difference	—
Notes (if There is Difference)	No Information about FS

Income Tax Art 23, 26, & 4(2)	Amount
Expenses in Financial Statement (Service, Rent, Interest, Royalty, etc) (YTD)	N / A
Bruto in Unification Income Tax Report (YTD)	7.500.000
Difference	—
Notes (if There is Difference)	No Information about FS

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	✗	Already request to PIC
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 with latest SPT. PP23 should be 0,5% from sales and still eligible to use PP23 rate.	✓	
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	N / A	
If use tax treaty rate, make sure DGT form is available and still valid	N / A	

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	✓	

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