

Abstract

Filing P.N.D. form is a liability of all people who have income as indicated in constitution. Company, ordinary partnership, individual, association, and non-juristic body of person are liable to pay various forms of taxes and file the Withholding Income Tax Return (P.N.D.) to the Revenue Department. Currently, Tax base is adjusted. Many people, who earn under the minimum income required to file a tax return, also have to file income taxes as they receive income as well. In the operation we have encountered, there might be some misunderstand and some confusions on various types of P.N.D. These are important issues for cooperative education student or new accounting officer. They might be lack of knowledge and expertise. It can lead to some mistakes and other problems that are related to the P.N.D. forms. Their work might be delayed and ineffective. Therefore, the project management team has seen many benefits that can be generated from this project.

The project management team has conducted this project on the Withholding Tax (A case study of xxx Co., Ltd.). This project provides on the filing of the Withholding Income Tax Return P.N.D.1 for wage and salary of the staff, P.N.D.2 for dividend, P.N.D.3 for checking, hiring, transportation, or services fee, and P.N.D.53 for telephone services (In both types, the company submits the amount of tax withheld to the District Revenue Office and the company submits the amount of tax withheld to the receivers and the receivers will submit the amount of tax withheld to the District Revenue Office). The authors have explained and collected all information about the Withholding Income Tax Return and provided calculation of various types of the Withholding Income Tax Return in this project.

The project management team get from this project are getting more knowledge and understand more about Withholding Income Tax Return, being able to fill various types of the Withholding Income Tax Return form, being able to calculate the Withholding Income Tax Return correctly, and being able to disseminate knowledge on Withholding Income Tax Return to other accounting officers and the general public.

Keywords: Withholding Income Tax Return P.N.D.1 / Withholding Income Tax Return P.N.D.2 / Withholding Income Tax Return P.N.D.3 /Withholding Income Tax Return P.N.D.53 / Calculation of Withholding Income Tax Return