COMPLIANCE RETAINER

Monthly Tax Care Report

PT Contoh Perdagangan Harian

September 2026 | Prepared for the fictional management team | 3 October 2026

Executive assessment

Close the sales reconciliation and withholding certificate gap before authorising the monthly compliance package. The sample ledger-to-register differences are quantified, but the pack does not yet demonstrate complete reporting and payment evidence.

The fictional monthly close contains sales of IDR 12,000 million, invoice-register value of 11,850 million and return-draft value of 11,700 million. Finance also identifies tax credits in its ledger that have not all been matched to original certificates. No filing deadline or statutory rate is inferred from this sample.

Priority	Matter requiring a decision	Current evidence position
High	Sales bridge is not complete	Open for professional review
Medium	Credits lack complete originals	Open for professional review
High	Submission evidence is outstanding	Open for professional review

This is a worked sample, not an issued client opinion. All companies, transactions, evidence records and calculations are fictional. The recommended actions demonstrate professional delivery; they do not establish a tax liability, filing eligibility, benchmark or regulatory approval.

Scope and analytical method

Purpose and intended use

The purpose is to help the fictional management team understand the evidence, the decision still required and the work needed to complete a defensible deliverable. The report is intended for internal discussion with the responsible Falcon professional. It is not a filing, an audit opinion or a guarantee of an authority outcome.

Work performed in the illustrative case

- Sales and purchase reconciliation
- Payroll and withholding interfaces
- Obligation preparation and review
- Filing and payment evidence

Reconcile the source ledgers to invoice and return populations, investigate cut-off and classification differences, and trace credits to authentic certificates. Prepare a verified obligation calendar and ensure each filing package has an independent review, authorised submission and preserved external receipt.

Evidence population

Ref	Illustrative record	Role in the analysis
E01	Monthly general ledger	Starting population and primary bridge
E02	Sales and purchase invoice register	Classification and factual support
E03	Return draft and obligation register	Exception or corroboration testing
E04	Withholding certificate and payment pack	Decision history and completion support

The references are report-local training identifiers. They are not verified originals, app record IDs or hashes. No real client files were inspected. A live engagement must preserve the actual originals, their versions and the reviewer's assessment of each material claim. The descriptions above define the evidence that the case assumes or explicitly identifies as missing.

Coverage and limitations

Only the stated sample scope is covered. The report does not infer completeness of other entities, years, transactions or tax types. Where the record is incomplete, the analysis identifies the limitation rather than treating management's explanation as verified evidence. Any estimate remains subject to factual validation, current legal applicability and independent review.

Detailed findings and professional response

Priority is a qualitative judgement about the importance of resolving an issue before delivery. High means that the matter could change a material conclusion or prevent completion. Medium means that a control or corroboration improvement is required. These labels are not a probability of assessment or a calculated tax exposure.

Finding 1 Sales bridge is not complete

High priority. E01 exceeds E02 by 150 million and E03 by 300 million.

Professional implication. The return population may omit transactions or use a different period or tax base.

Recommended response. Reconcile each exception by transaction and document the cause, period and proposed treatment.

Finding 2 Credits lack complete originals

Medium priority. E04 lists 240 million of recorded credits, with originals matching only 210 million.

Professional implication. The remaining 30 million cannot be treated as a supported credit merely because it appears in the ledger.

Recommended response. Obtain original certificates, verify identity and period, and preserve the reconciliation.

Finding 3 Submission evidence is outstanding

High priority. The monthly pack contains draft outputs but no official receipts or payment references.

Professional implication. Preparation and review do not prove that external obligations have been completed.

Recommended response. Verify actual obligations and record authorised filing, payment and receipt evidence separately.

Counteranalysis and judgement

An incomplete record is not proof that the taxpayer's position is wrong. Equally, an invoice, signed agreement or plausible narrative does not establish every factual or legal element. The reviewer should test alternative explanations and record what evidence would change the assessment. Preserve both supportive and adverse material so that the final conclusion remains balanced.

Financial analysis and decision alternatives

The schedule below makes the numerical reasoning reproducible. All inputs are fictional. The calculation basis states whether a value comes from the assumed record, a formula or an explicit scenario parameter. Figures should not be copied into a live return or used as a benchmark.

Measure	Illustrative result	Calculation basis
Sales ledger	12,000	E01
Invoice register	11,850	E02
Return draft	11,700	E03
Ledger versus invoices	150	12,000 minus 11,850
Ledger versus return	300	12,000 minus 11,700
Unmatched credits	30	240 minus 210

Amounts are IDR million and represent transaction or credit amounts, not a monthly tax computation. The 150 and 300 million differences overlap within the sales bridge and must not be added as two independent exposures. The 30 million credit gap is separate. Any tax adjustment depends on verified classification, period and applicable rules.

Alternatives for management discussion

Alternative	Practical rationale	Condition before adoption
Resolve before submission	Produces a supported package	Must respect verified external timing
Document a treatment decision	Makes exceptions explicit	Requires professional review of actual rules
Escalate missing receipts	Addresses completion risk	Requires evidence from authorised external filing

Management should compare the alternatives using verified facts, operational feasibility and the applicable legal analysis. A more favourable numerical scenario is not evidence that its assumptions are valid. The report therefore recommends completing the unresolved work before selecting a final tax position or an external action.

Recommendations and delivery plan

The following sequence is an illustrative internal work plan measured from engagement kick-off. It is not a statutory timetable. Any external response or filing date must be verified separately and may require faster escalation. The engagement partner remains responsible for the scope and resources agreed with the client.

Work step	Responsible role	Indicative timing	Completion evidence
Confirm scope and procedural facts	Engagement lead	Days 1 to 2	Approved scope and verified external date where relevant
Resolve finding 1	Client finance and Falcon adviser	Days 2 to 5	Original evidence and documented resolution or scope limitation
Resolve finding 2	Technical workstream lead	Days 3 to 7	Originals and approved technical treatment
Resolve finding 3	Client owner and Falcon adviser	Days 3 to 8	Reviewed action and completion evidence
Review analysis and computations	Independent Falcon partner	After evidence closure	Documented challenge and approved current version
Authorise delivery and preserve receipts	Engagement lead and client signatory	After professional approval	Final report version and any external acknowledgement

Escalation and change control

Escalate immediately if an actual external date is near, an original contradicts the working facts, the legal framework changes, or the proposed action exceeds the authorised scope. New evidence can change the recommendation. Update the affected calculations, issue analysis and report version, and obtain fresh independent review where the conclusion has changed.

Client communication

Tell the client what is established, what remains uncertain and what they must supply or decide. Explain how missing evidence limits the deliverable. Obtain approval of the final audience and language. Preserve the distinction between internal review, client delivery and authority acceptance.

Technical references and completion record

The official references below were located on 3 October 2026. They are starting points for a real technical review, not a representation that every operative article, amendment, treaty or transitional provision has been checked. No quoted legal passage or current statutory rate is relied on to decide this fictional case.

Indonesian tax administration

PMK 81 of 2024 and amendment history - The JDIH page lists amendment history including PMK 1 of 2026. Retrieve applicable originals and check all later amendments before use.

Open official reference

Employment related withholding

PMK 168 of 2023 - Check the current original framework, subsequent measures, employee facts and any separate treaty questions.

Open official reference

Required legal applicability record

For each material position, retain the original provision and exact article, authority and version, effective dates, relevant amendments and the reason it applies to the client's facts and period. Record competing interpretations and the specialist's conclusion. Official service pages and OECD guidance have different authority from domestic legislation and treaty text.

Independent completion checks

- The client identity, period and authorised scope match the actual engagement.
- Every material statement is traceable to the original record and preserves any contradiction.
- The calculations are independently reperformed and assumptions are distinguished from legal rules.
- The applicable law and source history support the conclusion for the actual period.
- A different qualified Falcon reviewer records the judgement and material limitations.
- The client authorises the intended delivery and any separate external submission is evidenced.

Sample status: not approved for client issue. No preparer, reviewer or client signature is simulated. Replace the fictional dataset and complete the real engagement review before using this document as a delivery model.