

Education on Preparing Annual Tax Returns with E-Filing Mechanism at LMATS Consulting

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ABSTRACT

Taxes are a source of state revenue to finance all government spending in general. The Indonesian state views taxation as the role and obligation of citizens in financing development. The goal is to increase awareness and a sense of responsibility in society. Taxes are used to regulate or implement government policies in the economic field. To make it easier for the public to fulfill their tax obligations as taxpayers, DJP has also improved its services by establishing a program for reporting and paying taxes. This program is an online program that is used by the majority of Indonesian people, the Director General of Taxes launched an update, namely access to electronic Annual SPT reporting via e-filing. E-filing is expected to be effective and appropriate as a means of electronic tax reporting that can fulfill tax obligations. As for the report that will be raised in this discussion, the author takes the title "Education on Annual Tax Return Preparation with the E-Filing Mechanism at LMATS Consulting"

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INTRODUCTION

Taxes are the primary means by which states generate funds to cover their budgetary obligations. Taxation is seen as a citizen's obligation and a means for the government to fund social and economic programs in Indonesia. The goal is a societal shift towards greater awareness and accountability. The government relies on tax revenues to enact and enforce economic policies. However, in practice, there are several obstacles in tax collection due to low knowledge of taxpayer compliance. (Purba & Budianto, 2022)

Taxpayers in Indonesia are fully responsible for complying with all tax laws, reporting tax returns, and making monetary contributions to the government as mandated by the Director General of Taxes. (MEYTANIA, 2022). Three main pillars in tax collection methods in a country that have a relationship with each other, namely tax policy, tax law, and tax administration, are included in the main system of tax collection (Nur & Valentinus, 2020)

Citizens are required to fill out tax return reports as part of their duties as Taxpayers. However, the Annual Tax Return report submitted is still far from the target of the Tax Service Office because there are still Taxpayers who have not reported their tax returns. Sometimes taxpayers fail to submit their annual tax returns due to several factors, taxpayers often consider submitting taxes to be complicated, not many taxpayers also lack understanding about the laws regarding taxation in Indonesia. (April, 2021). Every person or company

must file his/her Annual Tax Return to the Director General of Taxes to report his/her tax obligations before the tax can be paid. Initially, taxpayers who will file tax returns will come to the tax office with a copy of the Annual Tax Return issued by the KPP. As science continues to advance, technology will also continue to evolve so that it is no longer possible to ignore its influence on everyday life. (Pratiwi, 2017), technology also provides several benefits for human life. This technological innovation also has a significant influence on tax reporting in Indonesia.

The Director General of Taxes is always looking for ways to make taxpayers more compliant in reporting them by carrying out tax reforms that increase public awareness and encourage more people to register as taxpayers. (Lado & Budiantara, 2018). The Director General of Taxes has improved its services by introducing a tax reporting and payment system that facilitates taxpayer compliance. This program is an online program used by most Indonesians. (Hasibuan & Sitorus, 2022). The Director General of Taxes updated the procedures for preparing and reporting tax returns, the Director General of Taxes updated that the submission of Annual Tax Returns will be carried out electronically using an Application Service Provider indicated by the Directorate General of Taxes. In addition to being more efficient, the Director General of Taxes also believes that taxpayers who report large amounts of tax and use a lot of paper have special vulnerabilities in terms of submitting Annual Tax Returns manually, so the Director General of Taxes introduced a new feature for taxpayers to make it easier to report Annual Tax Returns using the e-filing method (PUTRA, n.d.)

By using the website e-filing at DGT Online (<http://www.pajak.go.id>) or the application provided by the Director General of Taxes. Taxpayers can file their Annual Tax Returns regularly. Online. (Alwi et al., 2023). Electronic tax submission is intended to be efficient and will make it easier for taxpayers to report their taxes. Tax return reporting through e-filing is useful because it shortens the process of filing an Annual Tax Return. However, there are still many WPs who have not reported their Annual Tax Returns electronically. The lack of interest of taxpayers in utilizing electronic files causes the Annual Tax Return report to be submitted below standard using electronic means. (Ancient, 2021)

As for the report that will be raised in this discussion, the author takes the title "Education on the Preparation of Annual Tax Returns with E-Filling Mechanism at LMATS Consulting"

METHOD

This community service is a form of education to employees on how to prepare Annual Tax Returns with mechanisms of e-filing. This activity is carried out at the Tax Consultant Office, namely LMATS Consulting located at Jalan Tukad Batanghari VI A Number I B Panjer, Denpasar. In this activity, the method used is direct where this education is carried out face-to-face without using communication intermediaries so that it directly gets feedback from employees from LMATS Consulting, this method is very effective because it can see whether this training can be understood or can provide education to employees in the company. The stages of community service include:

1. The first stage is to coordinate with related parties, namely LMATS Consulting as the provider of the place for the implementation of this community service.
2. The second stage is educational activities which activity is carried out to educate about how to implement the preparation of the Annual Tax Return with the e-filing mechanism of the method used, which is directly to the company's existing employees.
3. The third stage is to conduct discussions related to the obstacles faced by employees and students in this community service.

RESULTS

Tax returns are used to document the amount of money that has been withheld or collected as taxes. Period tax returns and annual tax returns are the two main types of tax reports. The current tax return reporting system is entirely manual. Therefore, taxpayers are required to track and submit to the KPP any information related to taxation. Taxpayers and tax offices (KPP) are both hampered by this approach. The problem that becomes an obstacle for taxpayers in reporting tax returns is because of time, they consider reporting annual tax returns to take a lot of time so many taxpayers do not report their taxes. In addition, the Tax Service Office often also experiences problems such as the high percentage of errors in inputting data caused by human error and the length of processing time required for Taxpayer Tax Returns to reach the Director General of Taxes is increasing as well as the time required by Taxpayers. The Director General of Taxes has launched a new update that allows easier access to Annual Tax Return reporting electronically through e-filing, this update is believed to help Taxpayers who have problems reporting their taxes in large quantities and spend a lot of paper.

Through the e-filing website at DGT Online (<http://www.pajak.go.id>), SPT or Annual Tax Return notifications can be sent online. With e-filing, the preparation of tax returns can be done in a short time, and is easier to enter into digital forms. To apply electronically, Taxpayers must first register for EFIN.

The identity of taxpayers can be verified by the Director General of Taxes (DGT) using EFIN, or Electronic Filing Identification Number. If the taxpayer already has an EFIN, then the number can be encrypted and kept secret briefly. To report EFIN activation, do the following:

1. To create an account, first visit online-pajak.com/efin_login and fill out the form there. The next step is to complete the EFIN registration form.
2. After registering, the EFIN website will be displayed and the form can be downloaded. It must be filled out and printed.
3. The next step is to bring the completed EFIN form and supporting documents to the local KPP.

Tax returns can be submitted electronically or in real-time, by using the DGT website (www.pajak.go.id) which can be accessed via the Internet. All requirements for e-Filing SPT Online can be seen in the Regulation of the Directorate General of Taxes Number PER-03/PJ/2015. In cases where the convenience of the taxpayer should be prioritized, e-filing must be used. The following is the preparation of the Annual Tax Return with e-filing:

- a. Taxpayers must have an active email and phone number; Otherwise, they'll need to set up an email account first.
- b. Submit an EFIN activation request
- c. Taxpayers must prepare the documents needed in preparing a tax return
- d. Go to pajak.go.id website and open the email to activate the new email. Then the Taxpayer must provide NPWP, password, and verification code.

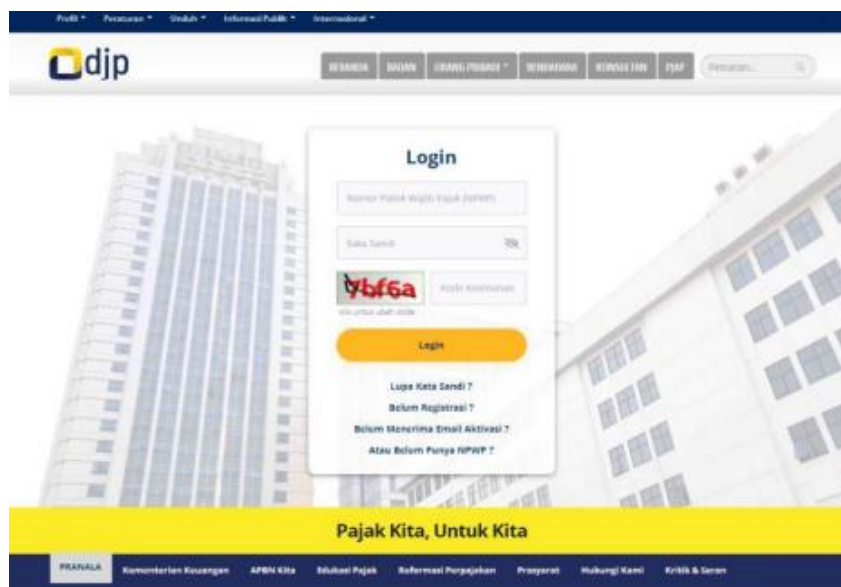


Figure 1 Log-in e-filing

Sumber: www.djponline.pajak.go.id

e. After successfully logging in, click the e-Filing menu and select the SPT tab

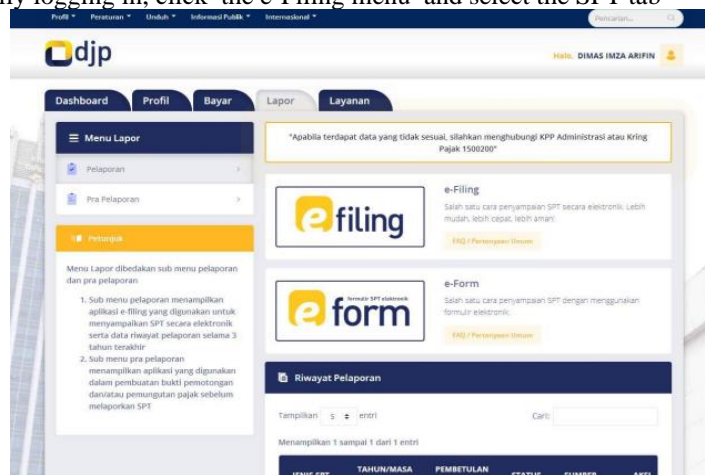


Figure 2 E-filing menu

Sumber: www.djponline.pajak.go.id

f. Select answers and complete questions on the form, including information about the taxpayer's net income, non-taxable income (PTKP), and income tax (PPH) withheld by third parties.

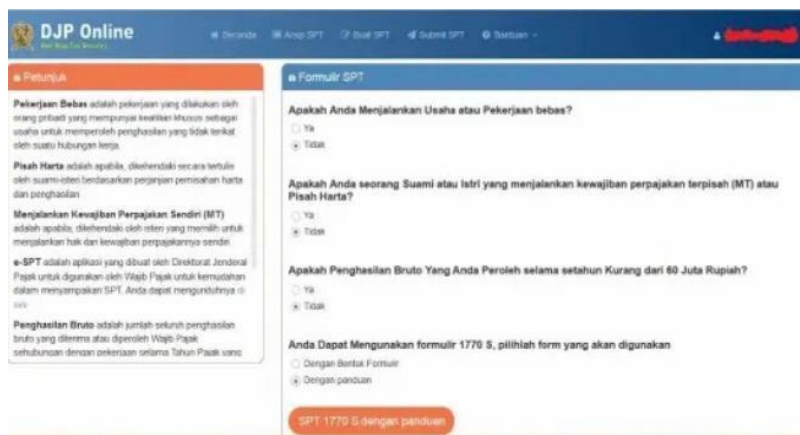


Figure 3 Online Tax Return Form Determination Display

Sumber: www.djponline.pajak.go.id

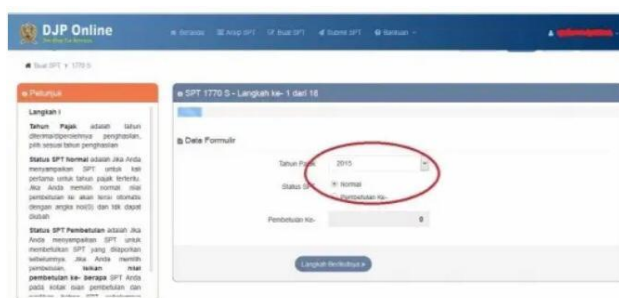


Figure 4 Display of Online Tax Return Form Filling

Sumber: www.djponline.pajak.go.id

g. If the Taxpayer has completed the entire form, the Taxpayer can obtain a verification code from an email or text message by clicking the approval pointer.

h. Open the email and enter the verification code provided into the delivery code. When you're done, select the 'Send Tax Return' button

- i. Then, double-check your email to see if you've received your electronic receipt. Then the taxpayer prints and saves it.



Figure 5 Electronic receipt of tax return

Sumber: www.djponline.pajak.go.id

Documents used in the Procedure for Preparing Annual Tax Returns with Mechanisms e-Filing. The documents used according to the regulation of the Director General Number 01/PJ/2017 are as follows:

- a. Photocopy of Form 1721 AI/A2 or proof of withholding Income Tax.
- b. Proof of payment.
- c. Special Power of Attorney.
- d. Death certificate.
- e. Calculation of Article 25 Income Tax installments for the following year.
- f. Calculation of Income Tax payable for Taxpayers Married Separated Property and/or have their own NPWP.
- g. Photocopy of proof of payment of zakat or compulsory religious donations.

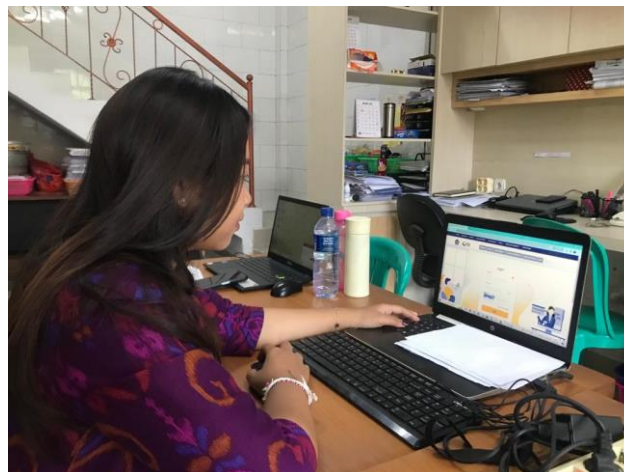


Figure 6 Application of Annual Tax Return Preparation with E-filing Mechanism

Source: Documentation of community service activities

CONCLUSION

The Director General of Taxes updated the procedures for preparing and reporting tax returns, the Director General of Taxes updated that the submission of Annual Tax Returns will be carried out electronically using an Application Service Provider indicated by the Directorate General of Taxes. In addition to being more efficient, the Director General of Taxes also believes that taxpayers who report large amounts of tax and use a lot of paper have special vulnerabilities in terms of submitting Annual Tax Returns manually, so the Director General of Taxes introduced a new feature for taxpayers to make it easier to report Annual Tax Returns using the e-filing method.

Based on the results of the discussion community service has been carried out at LMATS Consulting It can be concluded that the application of the tax return preparation procedure at the LMATS Tax Consultant Office Consulting already uses the method of e-filing well enough, so that it can facilitate the preparation of Annual Tax Returns on time.

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