

PROCEDURES FOR FILLING INDIVIDUAL ANNUAL INCOME TAX RETURNS AT EF SINERGY CONSULTANT

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ABSTRACT

The internship program is designed to provide students with practical experience by applying theoretical knowledge acquired during their studies to professional practice. This internship was conducted at EF Sinergy Consultant from January 13 to June 19, 2026, with the primary focus on the procedures for filing Annual Personal Income Tax Returns (*Surat Pemberitahuan* or SPT Tahunan Pajak Penghasilan Orang Pribadi). The internship aimed to enhance students' competencies in taxation through direct involvement in the preparation and submission of annual tax returns while developing professional skills required in the workplace. The activities carried out included preparing taxpayers' working sheets, analyzing taxpayers' financial information, entering tax data into the Coretax system, preparing draft tax returns, reviewing and revising tax documents, printing the final tax return, and submitting the Annual Personal Income Tax Return electronically. In addition, supporting activities such as preparing corporate working sheets, preparing withholding tax slips, importing fixed asset data, preparing quarterly financial statements, and assisting with administrative tasks were also performed. During the internship, several challenges were encountered, including incomplete supporting documents provided by taxpayers and technical issues related to the Coretax system. These challenges were addressed through continuous communication with clients, periodic follow-up, and adjustments to work schedules during system disruptions. Overall, the internship provided comprehensive practical knowledge of the procedures for filing Annual Personal Income Tax Returns, improved proficiency in using Coretax and other accounting software, and strengthened both technical and professional competencies in the fields of accounting and taxation.

KEYWORDS: Internship, Taxation, Coretax, Annual Personal Income Tax Return, Tax Consultant.

INTRODUCTION

Internship is a form of learning activity that provides students with opportunities to gain direct work experience in industrial and business environments. Through internship programs, students can integrate the theoretical knowledge obtained during their studies with real workplace practices, thereby improving their professional competencies, technical skills, and readiness to enter the workforce. This is in line with the Regulation of the Minister of Education and Culture of the Republic of Indonesia Number 3 of 2020 concerning National Standards for Higher Education, which states that learning activities outside campus, including internships, are intended to provide contextual experiences that enhance students' competencies according to labor market needs. In addition to improving technical abilities, internships also serve as a means to develop communication skills, teamwork, problem-solving abilities, and adaptability to professional work culture.

Internships play a strategic role because they provide opportunities to understand the practical application of accounting, taxation, and accounting information systems in a real working environment. This experience enables students not only to understand theoretical concepts but also to apply them in professional situations. One of the important fields in accounting is taxation. Taxes are a major source of government revenue used to finance national development, public facilities, and government administration. Under the Indonesian tax system, taxpayers are required to fulfill their tax rights and obligations in accordance with prevailing regulations. Therefore, a good understanding of tax regulations and procedures is essential so that taxpayers can comply with their obligations accurately and on time.

Indonesia applies a self-assessment system, which gives taxpayers the authority to calculate, pay, and report their own taxes. One form of its implementation is the submission of the Annual Personal Income Tax Return (Surat Pemberitahuan Tahunan Pajak Penghasilan Orang Pribadi). In practice, many taxpayers still experience difficulties in understanding tax regulations, collecting supporting documents, calculating taxes, and using electronic tax administration systems such as Coretax. Consequently, assistance and tax consulting services are needed to help taxpayers fulfill their obligations correctly, completely, and on time.

In this context, the role of tax consultants becomes increasingly important because they provide assistance in tax calculation, preparation, and reporting in accordance with applicable regulations. EF Sinergy Consultant is one of the companies engaged in tax consulting services, offering services such as tax consultation, preparation and filing of tax returns, and assistance in handling tax-related issues. During the internship at EF Sinergy Consultant, the author was assigned to the Tax Consulting Division and was directly involved in the preparation and filing of Annual Personal Income Tax Returns. The activities included collecting and reviewing tax documents, preparing working sheets, entering data into the Coretax system, conducting reviews, and submitting tax returns to the Directorate General of Taxes. These experiences provided a deeper understanding of tax filing procedures in a professional working environment. Therefore, the author chose the topic "Procedures for Filing Annual Personal Income Tax Returns at EF Sinergy Consultant" as the focus of this internship report.

METHODS

Types of Research

This study employed a descriptive qualitative approach to describe the procedures for filing Annual Personal Income Tax Returns (SPT Tahunan Pajak Penghasilan Orang Pribadi) at EF Sinergy Consultant. The study focused on explaining each stage of the tax filing procedure based on observations and direct participation during the internship program. The

qualitative approach was chosen because it enables an in-depth description of the work procedures implemented in the company's Tax Consulting Division.

Place and Time of Research

The study was conducted at EF Sinergy Consultant, a tax consulting firm located in Surabaya, East Java, Indonesia. The research was carried out during the internship program from January 13 to June 19, 2026. During this period, the researcher observed and participated directly in the procedures for filing Annual Personal Income Tax Returns as part of the activities in the Tax Consulting Division.

Data Types and Sources

This study used both primary and secondary data. Primary data were obtained through direct observation, active participation in tax administration activities, and discussions with tax consultants during the internship program. Secondary data consisted of company documents, working sheets, tax regulations, and relevant literature related to the filing procedures of Annual Personal Income Tax Returns.

Methods of Data Collection

1. Observation

Observation was conducted through direct participation in the activities of the Tax Consulting Division during the internship program at EF Sinergy Consultant. The researcher observed and participated in each stage of the Annual Personal Income Tax Return filing procedure, including collecting and reviewing taxpayers' supporting documents, preparing tax working sheets, analyzing taxpayers' financial information, entering data into the Coretax Administration System, reviewing and revising tax return drafts, printing tax documents, and electronically filing Annual Personal Income Tax Returns. This method enabled the researcher to gain a comprehensive understanding of the actual procedures implemented by the company in providing tax consulting services

2. Documentation

Documentation was carried out by collecting and reviewing various documents related to the Annual Personal Income Tax Return filing procedure. The documents included taxpayers' supporting documents, tax working sheets, withholding tax slips, billing codes, electronic filing receipts (Bukti Penerimaan Elektronik/BPE), and other administrative records used throughout the filing process. In addition, relevant tax regulations and company documents were used as supporting references to verify the observation results and ensure the accuracy of the analysis.

RESULTS AND DISCUSSION

Implementation of the Annual Personal Income Tax Return Filing Procedure at EF Sinergy Consultant

EF Sinergy Consultant is a tax consulting firm that provides taxation and accounting services to both individual and corporate taxpayers. One of the firm's primary services is assisting individual taxpayers in fulfilling their annual tax obligations through the preparation and electronic filing of Annual Personal Income Tax Returns. The implementation of the filing

procedure is supported by the Coretax Administration System, which integrates taxpayer data management, tax return preparation, tax payment, and electronic tax return submission into a single digital platform. This integrated system enables tax consultants to perform tax administration activities more efficiently while ensuring compliance with the prevailing tax regulations.

During the internship program, the researcher was directly involved in several activities related to the Annual Personal Income Tax Return filing procedure in the Tax Consulting Division. These activities included collecting and reviewing taxpayers' supporting documents, preparing tax working sheets, analyzing taxpayers' financial information, entering tax data into the Coretax Administration System, reviewing draft tax returns, printing tax documents, and electronically submitting Annual Personal Income Tax Returns. Through direct participation in these activities, the researcher obtained practical experience and a comprehensive understanding of the workflow applied by EF Sinergy Consultant in assisting individual taxpayers with their annual tax reporting obligations.

The implementation of the Annual Personal Income Tax Return filing procedure at EF Sinergy Consultant follows a systematic workflow to ensure the completeness, accuracy, and consistency of taxpayers' financial information before submission to the Directorate General of Taxes. Each stage of the procedure involves document verification, tax data analysis, system input, review, approval, and electronic filing. This structured workflow minimizes administrative errors and supports timely tax reporting in accordance with Indonesian tax regulations.

Preparation of Tax Working Sheets

The preparation of tax working sheets is the initial stage in the Annual Personal Income Tax Return filing procedure. This process begins with collecting supporting documents provided by taxpayers, including personal identification, withholding tax slips, asset and liability records, income information, and other documents required for tax reporting. Before preparing the working sheet, tax consultants verify the completeness and consistency of the documents to ensure that all necessary information has been provided. Incomplete or inconsistent documents are communicated to the taxpayer for clarification before the preparation process continues.

After the verification process has been completed, tax consultants prepare the tax working sheet by recording taxpayers' financial information, including assets, liabilities, sources of income, living expenses, and other relevant tax-related data. The consultants also compare the current tax year information with the previous year's records and reconcile the data with withholding tax slips. This process helps identify any discrepancies that may affect the accuracy of the Annual Personal Income Tax Return before the information is entered into the Coretax Administration System.

The preparation of tax working sheets plays a significant role in supporting the accuracy of tax reporting. By organizing taxpayers' financial information systematically before data entry, tax consultants can minimize reporting errors and ensure that all supporting documents are consistent with the information reported in the Annual Personal Income Tax Return.

Preparation of Annual Personal Income Tax Returns Using the Coretax Administration System

After the tax working sheet has been completed, the next stage is preparing the Annual Personal Income Tax Return using the Coretax Administration System. Tax consultants enter taxpayers' information into the system based on the verified data contained in the working sheet. The data entered include taxpayer identity, income, withholding tax credits, assets, liabilities, and other information required by the electronic tax return form. During this process, consultants ensure that each field is completed accurately according to the applicable tax regulations.

Following data entry, the Coretax Administration System generates a draft Annual Personal Income Tax Return for further review. Tax consultants examine the draft carefully to identify any inconsistencies or input errors before proceeding to the approval stage. Corrections are made whenever discrepancies are identified to ensure that the information reported accurately reflects the taxpayer's financial condition.

The use of the Coretax Administration System simplifies the preparation of Annual Personal Income Tax Returns by integrating various tax administration processes into a single digital platform. The system improves efficiency, reduces manual data processing, and facilitates more accurate tax reporting while supporting compliance with the applicable taxation regulations.

Review and Approval of Annual Personal Income Tax Returns

Once the draft Annual Personal Income Tax Return has been prepared, it undergoes a review and approval process. Junior tax consultants first review the information entered into the Coretax Administration System and print a draft copy of the tax return for internal examination. The draft is subsequently submitted to the manager for verification of the completeness and accuracy of the reported information.

If errors or inconsistencies are identified during the review, the draft is returned to the junior consultant for revision. The necessary corrections are made in the Coretax Administration System before another draft is prepared. This review cycle continues until all information is considered accurate and complete. After obtaining managerial approval, the final version of the tax return and supporting working sheets is printed for the next stage of the filing procedure.

The review and approval process serves as an internal quality control mechanism that minimizes reporting errors before tax returns are submitted electronically. This procedure enhances the reliability and accuracy of tax reporting services provided by EF Sinergy Consultant.

Electronic Filing of Annual Personal Income Tax Returns

The final stage of the filing procedure is the electronic submission of the Annual Personal Income Tax Return. After the final documents have been approved, tax consultants complete the tax payment process using a billing code when an outstanding tax liability exists. Subsequently, the approved tax return is submitted electronically through the Coretax

Administration System to the Directorate General of Taxes.

Upon successful submission, the system issues an Electronic Filing Receipt (*Bukti Penerimaan Elektronik* or BPE), which serves as official evidence that the taxpayer has fulfilled the obligation to submit the Annual Personal Income Tax Return. The receipt is retained as part of the taxpayer's documentation and may be used for future administrative purposes.

The implementation of electronic filing has improved the efficiency of tax administration by reducing paperwork, accelerating the submission process, and providing immediate confirmation of tax return receipt. This digital process supports more effective tax compliance and enhances the quality of tax consulting services.

Challenges in the Annual Personal Income Tax Return Filing Procedure

During the internship, two primary challenges were identified in the implementation of the Annual Personal Income Tax Return filing procedure. The first challenge involved incomplete supporting documents and limited responsiveness from some taxpayers. Several clients submitted incomplete information, such as withholding tax slips, income records, or asset and liability data, requiring tax consultants to conduct repeated follow-up through email or WhatsApp before the tax return could be prepared.

The second challenge was related to the performance of the Coretax Administration System. During peak periods, the system occasionally experienced slow response times or temporary inaccessibility, delaying data entry and tax return submission. To address these issues, tax consultants adjusted their work schedules by completing administrative tasks that did not require access to Coretax and resumed system-related activities once the platform returned to normal operation.

Overall, despite these challenges, the implementation of a structured filing procedure, supported by systematic document verification, internal review, and the use of the Coretax Administration System, enabled EF Sinergy Consultant to provide reliable and efficient tax filing services for individual taxpayers.

Discussion

The implementation of the Annual Personal Income Tax Return filing procedure at EF Sinergy Consultant demonstrates that a systematic and well-structured workflow plays a significant role in ensuring the accuracy and completeness of tax reporting. Each stage of the procedure, beginning with the preparation of tax working sheets, data entry through the Coretax Administration System, internal review, managerial approval, and electronic submission, is designed to minimize reporting errors and ensure that taxpayers' financial information is reported accurately. The preparation of tax working sheets before data entry also facilitates the verification of taxpayers' supporting documents, reducing the possibility of inconsistencies during the filing process.

The implementation of the Coretax Administration System has significantly improved the efficiency of tax administration by integrating various tax reporting activities into a single digital platform. Compared with manual procedures, the system simplifies taxpayer data management, accelerates the preparation of Annual Personal Income Tax Returns, and supports

electronic submission to the Directorate General of Taxes. These findings are consistent with the concept of digital tax administration, which emphasizes the use of information technology to improve administrative efficiency, transparency, and tax compliance.

Although the implementation of the filing procedure generally runs effectively, several challenges were identified during the internship. The most common issue was the submission of incomplete supporting documents by taxpayers, which delayed the preparation of tax working sheets and the filing process. In addition, temporary disruptions in the Coretax Administration System occasionally affected the efficiency of data entry and electronic submission. Nevertheless, these challenges were managed through continuous communication with taxpayers, regular follow-up to obtain the required documents, and adjustments to work schedules when the system experienced technical issues.

Overall, the filing procedure implemented at EF Sinergy Consultant reflects good tax administration practices by combining standardized work procedures, digital technology, and internal quality control. The review and approval process conducted before electronic submission serves as an important control mechanism to ensure the reliability of the reported information. Therefore, the implementation of this procedure not only assists taxpayers in fulfilling their tax obligations accurately and on time but also contributes to improving the quality and professionalism of tax consulting services.

CONCLUSION

The implementation of the Annual Personal Income Tax Return filing procedure at EF Sinergy Consultant follows a systematic workflow consisting of the preparation of tax working sheets, data entry through the Coretax Administration System, review and approval of tax returns, and electronic submission to the Directorate General of Taxes. Each stage of the procedure contributes to ensuring the accuracy, completeness, and compliance of tax reporting with the applicable tax regulations. The use of the Coretax Administration System has improved the efficiency of tax administration by integrating tax data processing and electronic filing into a single platform. Although several challenges were encountered, including incomplete supporting documents provided by taxpayers and occasional system disruptions, these issues were effectively addressed through continuous client communication, regular follow-up, and appropriate work schedule adjustments. Overall, the implementation of the filing procedure at EF Sinergy Consultant supports effective tax administration while providing valuable practical experience in the application of taxation knowledge and the use of digital tax administration systems.

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