

SYSTEM AND PROCEDURES FOR ISSUING INPUT VAT RETURN NOTES USING THE CORETAX APPLICATION FOR KJA RATNA MADUDARI'S CLIENTS

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ABSTRACT

Kantor Jasa Akuntan Ratna Madudari merupakan kantor jasa yang memberikan layanan di bidang akuntansi dan perpajakan, termasuk membantu klien dalam proses pembuatan nota retur Pajak Pertambahan Nilai (PPN) masukan melalui aplikasi Coretax. Penelitian ini bertujuan untuk mendeskripsikan sistem dan prosedur pembuatan nota retur PPN masukan menggunakan aplikasi Coretax pada klien KJA Ratna Madudari, serta mengidentifikasi permasalahan dan solusi yang diterapkan selama proses pelaksanaannya. Penelitian menggunakan metode deskriptif kualitatif melalui observasi partisipatif, dokumentasi, dan studi Pustaka selama pelaksanaan magang wajib. Hasil penelitian menunjukkan bahwa prosedur pembuatan nota retur PPN masukan diawali dengan verifikasi invoice dan faktur pajak, penyusunan data retur pada Microsoft Excel, konversi data ke dalam format XML, kemudian pengunggahan file XML ke aplikasi Coretax hingga menghasilkan nota retur secara digital. Selama pelaksanaan kegiatan ditemukan beberapa kendala, yaitu adanya perbedaan antara data pada invoice dengan dokumen pendukung serta gangguan teknis pada sistem Coretax yang menyebabkan proses penginputan menjadi terhambat. Solusi yang diterapkan yaitu melakukan verifikasi dan pencocokan data secara manual sebelum proses impor ke Coretax serta menunggu hingga sistem Kembali normal apabila terjadi gangguan. Penerapan Langkah tersebut mampu meminimalkan kesalahan penginputan data dan mendukung proses administrasi perpajakan yang lebih akurat, efektif, serta sesuai dengan ketentuan perpajakan yang berlaku.

Kata Kunci: *Nota Retur PPN Masukan, Coretax, Pajak Pertambahan Nilai, XML, Administrasi Perpajakan*

i. INTRODUCTION

Taxes are one of the sources of government revenue that play a vital role in financing national development. One type of tax that contributes significantly to government revenue is the Value-Added Tax (VAT). In practice, Taxable Entities (PKP) are required to collect, remit, and report VAT in accordance with applicable tax regulations. In the event of a return of Taxable Goods (BKP), a return note is required as an adjustment document that affects the calculation of both input and output taxes.

The Directorate General of Taxes has developed the Coretax system as part of the digitalization of tax administration in Indonesia. While this system supports various tax administration processes, its implementation still faces several challenges, such as discrepancies in transaction data and system disruptions that can hinder data entry.

Ratna Madudari Accounting Firm is one of the providers of accounting and tax services that assists clients with tax administration, including the preparation of input VAT return notes using the Coretax application for Ratna Madudari Accounting Firm's clients, and identifies the challenges encountered during the implementation process.

ii. METHOD

This study employs a qualitative descriptive method. Data were collected during an internship at the Ratna Madudari Accounting Firm from January to June 2026. Data collection techniques included observation of work processes, interviews with the supervising practitioner and tax administration staff, documentation of tax documents used in preparing input VAT credit memos, and a literature review of tax regulations and relevant literature. The data obtained was analyzed descriptively to describe the system and procedures for preparing input VAT return notes using the Coretax application, along with the challenges encountered and the solutions implemented.

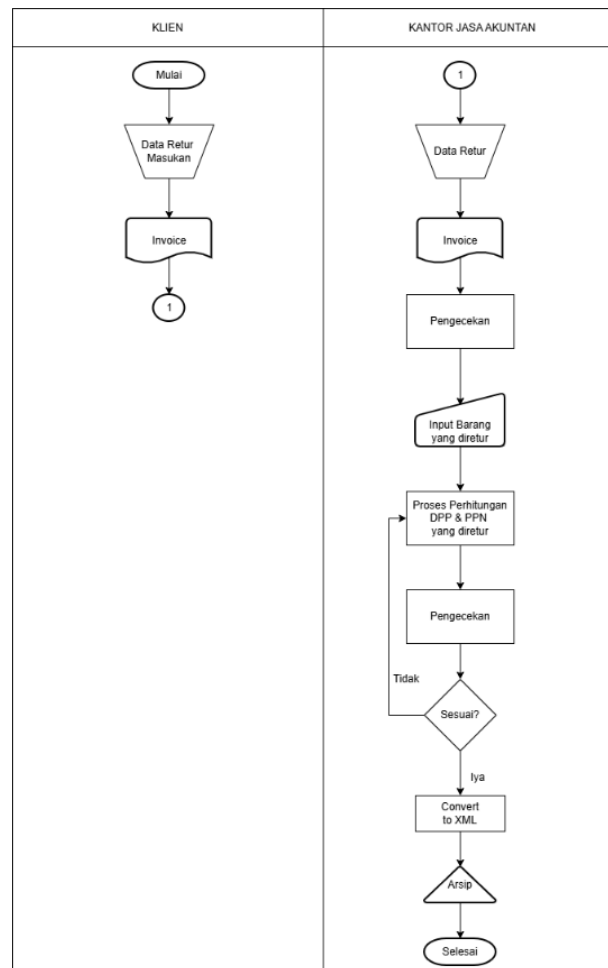
iii. RESULTS AND DISCUSSION

3.1 Systems and Procedures for Issuing Input VAT Credit Memos Using the Coretax Application

The research findings show that the preparation of input Value-Added Tax (VAT) return invoices for clients of Ratna Madudari Accounting Firm is carried out through several interrelated stages. The process begins with the receipt of documents from the client, including invoices, tax invoices, and supporting documents for the return transaction. All of these documents are first verified to ensure the accuracy of the tax invoice number, the identities of the seller and buyer, the name of the goods, the Tax Base (DPP), and the VAT amount.

Once all data has been verified as accurate, the return transaction information is entered into a Microsoft Excel file using the company's template. The organized data is then converted into an XML file so it can be imported into the Coretax application. Next, the XML file is uploaded to the Coretax application to generate a digital VAT return note. This procedure helps make the tax administration process more systematic, well-documented, and compliant with applicable tax regulations.

Figure 1. Flowchart



3.2 Challenges in Creating Input VAT Credit Memos Using the Coretax App

During the process of issuing input VAT return notes, several obstacles were encountered that affected the smooth operation of tax administration. The first obstacle was data discrepancies between invoices, tax invoices, and other supporting documents. These discrepancies could potentially cause the XML file import process into the Coretax application to fail, preventing the issuance of return notes.

The next obstacle was a disruption in the Coretax system. Under certain conditions, the system experienced issues that prevented the XML file from being uploaded or caused the process to take longer than usual. These disruptions delayed the completion of tax

administration tasks and required adjustments to work schedules to ensure the process could still be completed.

3.3 Solutions to Challenges in Creating Input VAT Return Invoices Using the Coretax App

To address discrepancies in transaction data, Ratna Madudari Accounting Services implements a manual data verification and reconciliation process before XML files are uploaded to the Coretax application. All information on invoices, tax invoices, and data entered into Microsoft Excel is double-checked to ensure it matches the supporting documents. This step is taken to minimize data entry errors that could cause the import process to fail.

If a Coretax system outage occurs, the data entry process is postponed until the system returns to normal operation. While waiting for the system to recover, transaction data continues to be prepared and verified so that the import process can be carried out immediately once the application is accessible again. Implementing this solution helps improve the accuracy of tax administration, reduces the potential for data entry errors, and supports the fulfillment of tax obligations more effectively and in accordance with applicable regulations.

Figure 2. Return Memo Results.

NOTA RETUR / NOTA PEMBATALAN
 Nomor: [REDACTED] Tanggal Retur: 23 Februari 2026
 (atas nomor Faktur Pajak: [REDACTED] Tanggal Faktur 04 Desember 2025)

Pembeli Barang Kena Pajak/Penerima Jasa Kena Pajak:

Nama : [REDACTED]
 Alamat : [REDACTED] JAWA TIMUR
 65117
 NPWP : [REDACTED]

Pengjual Barang Kena Pajak/Pemberi Jasa Kena Pajak:

Nama : [REDACTED]
 Alamat : [REDACTED]
 NPWP : [REDACTED]

No.	Kode Barang / Jasa	Nama Barang Kena Pajak / Jasa Kena Pajak	Harga Jual / Penggantian / Uang Muka / Termin (Rp)
1	000000	SGM ANANDA SOYA 1 200 GR ISOPRO Rp 26.307,00 x 3,00 Piece	78.921,00
2	000000	SGM EKSPLOR SOY 1-5TH MADU 400GR ISOPRO Rp 53.231,00 x 1,00 Piece	53.231,00
3	000000	SGM ANANDA SOYA 2 400 GR ISOPRO Rp 53.243,00 x 2,00 Piece	106.486,00
4	000000	NUTRIBABY ROYAL ACTI DUOBIO 1 400GR Rp 119.402,00 x 3,00 Piece	358.206,00
5	000000	NUTRILON ROYAL ACTI DUOBIO 3 - HON 400GR Rp 101.943,00 x 2,00 Piece	203.886,00
6	000000	NUTRILON ROYAL ACTI DUOBIO 3 - VAN 800GR Rp 199.021,00 x 1,00 Piece	199.021,00
Harga Jual / Penggantian / Uang Muka / Termin berdasarkan Faktur Pajak			226.767.343,00
Harga Jual / Penggantian / Uang Muka / Termin yang diretur			916.438,00
PPN yang diretur			109.971,00
PPnBM yang diretur			0,00

Sesuai dengan ketentuan yang berlaku, Direktorat Jenderal Pajak mengakui bahwa Nota Retur/Nota Pembatalan ini telah dilampirkan secara elektronik sehingga tidak diperlukan untuk mengisi formulir Nota Retur/Nota Pembatalan ini.

KOTA MALANG, 23 Februari 2026

[REDACTED]

[REDACTED]

[REDACTED]

1 dari 1

iv. CONCLUSION

Based on the research findings, it can be concluded that the system and procedures for generating input Value-Added Tax (VAT) return notes using the Coretax application at the client firm Ratna Madudari Accounting Services were carried out through systematic stages, namely verification of transaction documents, compilation of return data using Microsoft Excel, conversion of data into XML format, and uploading the XML file to the Coretax application to generate a digital return note. These procedures support a more structured tax administration process that complies with applicable tax regulations.

During the refund note preparation process, several challenges were encountered, including data discrepancies between invoices, tax invoices, and supporting documents, as well as system disruptions in Coretax that hindered the data import process. To address these challenges, manual data verification and reconciliation were performed prior to the import process, and data entry resumed once the system returned to normal operation. The implementation of this solution minimized data entry errors, improved accuracy in tax administration, and supported the effective fulfillment of tax obligations.

v. REFERENCES

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