

## **Practice for Completing Corporate Tax Return in Tax Payers at Cooperatives Universitas Muhammadiyah Purwokerto**

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### **Abstract**

The aim of this Community Service is to increase insight and competence in the field of taxation, especially in understanding the calculation and filling out of Corporate Tax Returns. The object of this community service activity is the Purwokerto Muhammadiyah University Prosperous Employees Cooperative. The form of training carried out is in the form of filling out e-SPT for Corporate Taxpayers to increase tax competency for finance department employees who also work in the taxation department. The method used in this Community Service uses a survey method, where the team conducts a survey directly to the location for initial data collection. Then, the team also carried out observations and interviews. These observations and interviews were carried out at an early stage to collect data and look for problems before deciding on service activities. Interviews were conducted with the chairman of the cooperative and employees of the finance and taxation department.

**Keywords:** *Tax, Corporate Tax Return, Tax Payer*

### **1. INTRODUCTION**

Tax can freely be said to be a citizen's obligation in the form of dedication and active role of citizens and members of the community to finance various state needs in National Development, without any direct compensation, the implementation of which is regulated in the Taxation Law for the purpose of the welfare of the nation and state. As business and business conditions continue to develop at both national and international levels, the income received by domestic corporate taxpayers also increases. An entity or company is a domestic tax subject where the corporate taxpayer is a contributor to state revenue from the tax sector, namely corporate income tax.

Optimizing income tax as a source of state revenue is influenced by taxpayer compliance and tax audits. The compliance of individual or corporate taxpayers in submitting taxes owed can be seen from whether or not the taxpayer complies with submitting or reporting notification letters (Mulyanti, D., & Sugiharty, F. S., 2016). The existence of changes to the Job Creation Law in Indonesia is also one of the factors that can encourage taxpayer compliance (Heriani, 2020; Ricky, 2023). Taxpayer compliance can be seen from the large amount of tax revenue in a certain period (Irvandi, I., & Praditha, R., 2023).

This community service activity is focused on improving e-SPT taxation capabilities for corporate taxpayers. The implementation of this IbM activity is related to training, this is so that the cooperative's finance and tax department is able to increase its tax capacity in calculating and submitting e-SPT for Corporate Taxpayers as a step forward so that it can be implemented. in cooperative operational activities related to taxation issues, so that in the future the finance and taxation department can calculate and report them every year.

The Science and Technology for Community (IbM) program is implemented to overcome problems that arise in the community, especially the UMP Sejahtera employee cooperative, related to calculating and reporting year-end taxes, including: (1) as citizens who submit and obey the government regulations in the field of taxation, so it is very necessary for an entity/business entity to have human resources who understand and are able to calculate and report the tax owed, (2) it is important to provide training for employees in the financial sector and tax service, because at the end of each year always facing tax obstacles, so that for 2 tax periods he did not make a year-end tax report,

The importance of compliance issues in year-end tax reporting is very necessary, especially for licensing extensions, bank credit, and other matters related to the cooperative business sector.

## 2. METHOD

There was a presentation regarding tax knowledge and filling out Corporate Tax Returns, especially for the Sejahtera Muhammadiyah University Purwokerto employee cooperative. The existence of forms of training in the form of filling out the SPT Form via e-Form for Corporate Taxpayers, especially cooperatives, aims to increase the compliance of cooperative taxpayers in fulfilling tax obligations.

The method used in this Community Service Activity uses a survey method, where the team conducts a survey directly to the location for initial data collection. Apart from conducting surveys, the team also conducted observations and interviews. These observations and interviews are carried out at an early stage to collect data and look for problems before deciding what kind of service activities are appropriate to the target audience. Interviews were conducted with cooperative employees, especially the finance department.

Then the IbM implementation team provides assistance in preparing Fiscal financial reports to report tax obligations. Assistance is provided by filling in the SPT online via the e-Form application, until proof of electronic receipt is issued which is the reporting of the Annual Corporate SPT which has been carried out, (Law 36, 2008).

The IbM activity with the title "Practice for Filling in Online SPT for Corporate Taxpayers at the UMP Prosperous Employee Cooperative" will be carried out through several activity stages which include:

Table 1. Activity of Community Services

Step	Objective	Result
Formation of an activities committee	<ul style="list-style-type: none"> <li>Create an organizational structure</li> <li>Committee and division of tasks so that activities can run</li> </ul>	The activity committee structure consists of the implementing team and students

Activity administration	Manage activities and evidence, financial reports that have been made implementation of activities	<ul style="list-style-type: none"> <li>• Schedule of activities</li> <li>• Commercial financial reports</li> <li>• List of participants present</li> <li>• News of training events</li> </ul>
Making a guide to using e-SPT Practicum	Create practice materials as presentation materials and e-SPT practice guides for participants	Training materials include: <ul style="list-style-type: none"> <li>• Practical bookkeeping material based Tax law</li> <li>• Online SPT filling materials</li> </ul>
Creation of pre-test questions and post-test	As a tool for measuring ability participants in understanding the material provided	<ul style="list-style-type: none"> <li>• Pre-test questions</li> <li>• Post-test questions</li> </ul>

**Implementation of Training**

Step	Objevtive	Result
Pre-test	Knowing the abilities of training participants related to accounting and fiscal-based bookkeeping	Pre-test answers
Delivery of theoretical material	Provide theoretical material	Material delivered to participants
Practicum	Practicing the theory of filling out SPT on line	Practice the steps for making an e-SPT

The implementation of intensive training carried out by the Science and Technology for the Community program for employees of the UMP Prosperous Cooperative can be seen in the following picture.



Figure 1. *E-SPT Training at Kopkar UMP*

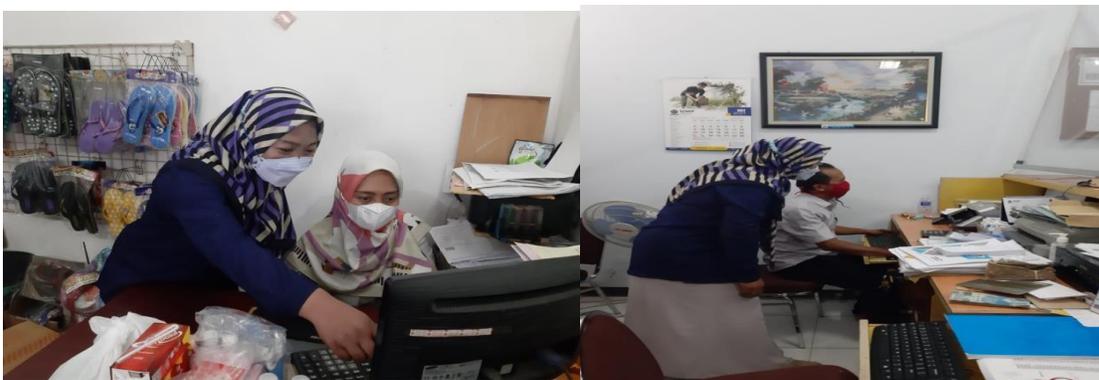


Figure 2. *Process for Completing Annual SPT*

### 3. RESULT AND DISCUSSION

The activity carried out is making financial reports for tax payment purposes. From the financial report data that has been prepared and published on December 31 2022, a fiscal reconciliation is then made. From the fiscal financial report that has been created, it will be filled in to the e form as shown in the following steps:

1. Open a DJP-online account, then fill in the NPWP number and email password that has been created and connected to the DJP account.

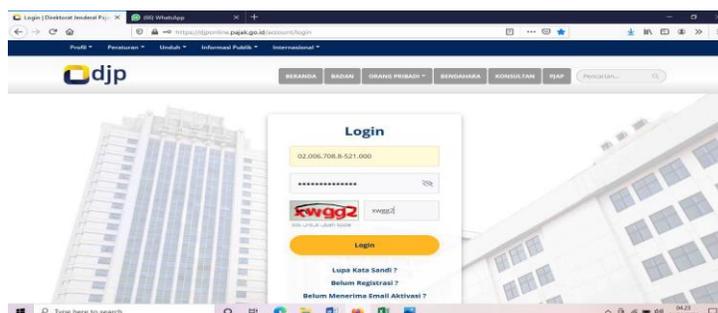


Figure 3. *Registration of DJP Account*

2. Select report, to start filling in the SPT online.

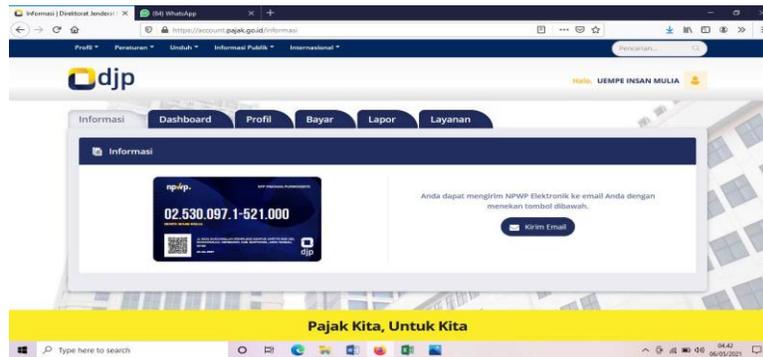


Figure 4. Start filling in the SPT online

3. In the SPT-online Form display, select the new version of the e-form

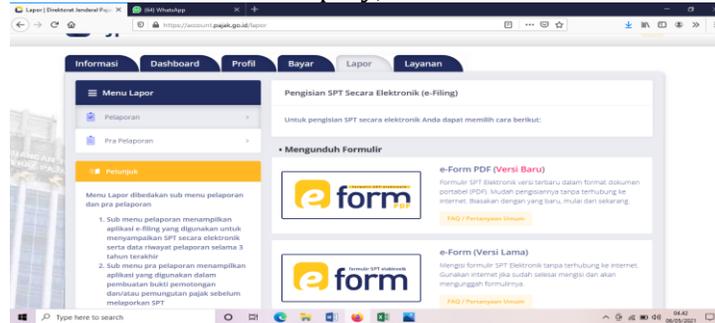


Figure 5. In the SPT-Online Form Display, Select the New Version of the E-Form

4. Next, select create SPT

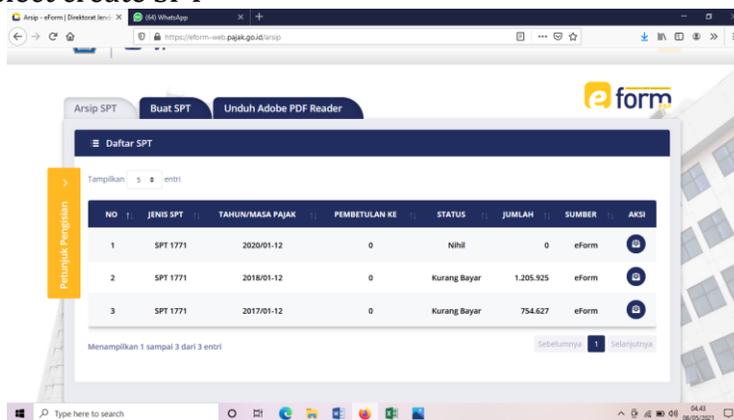


Figure 6. Next, Select Create SPT

5. In the create SPT display, enter the tax year, SPT status, form or not and the token sending medium.

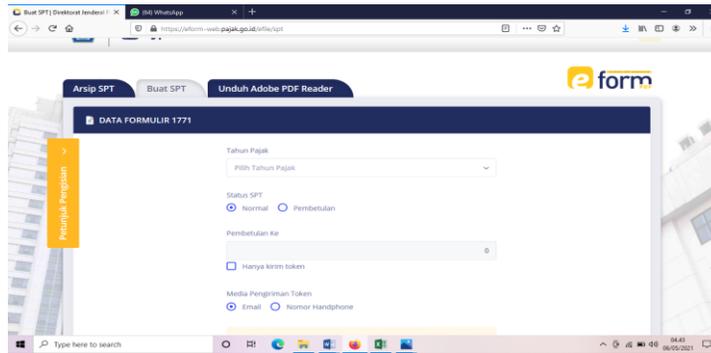


Figure 7. In Create SPT Display, Enter the Tax Year, SPT Status, Form or not and the Token Sending Medium.

6 Next, the e-form appears and then we start filling in the tax data offline and online. Filling in the SPT using the e form is the first thing to fill in is attachment 1771 I, namely filling in the gross turnover of the business and collecting positive or negative fiscal correction data

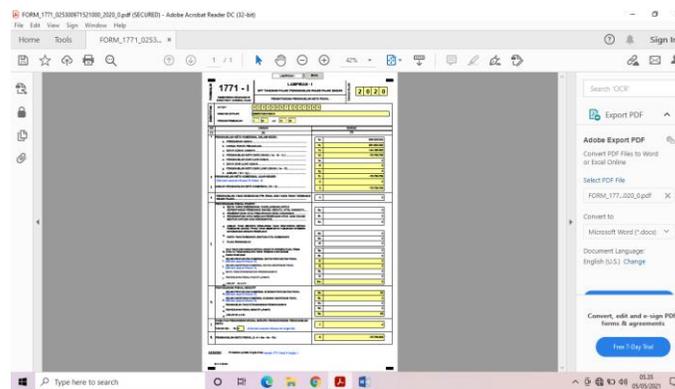


Figure 8. Filling in the SPT Using the E-form

7 Fill in the cost elements, namely cost of goods sold, main business costs and costs outside the main business. Lamp 1771.II

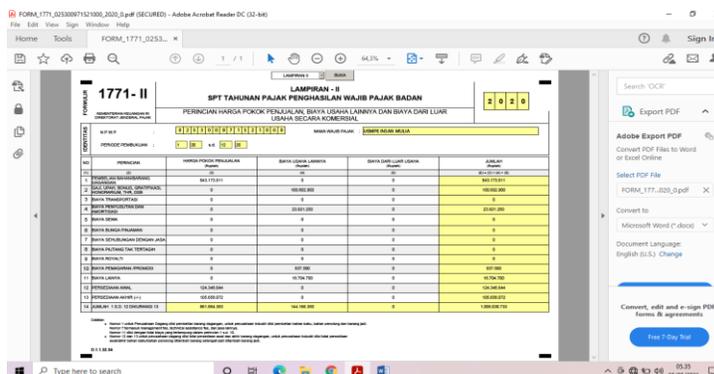


Figure 9. Fill in the Cost Elements

8 Filling in domestic tax credits includes filling in taxes withheld/withheld by other parties. Lamp. 1771. III

Figure 10. Filling in Domestic Tax Credits

9 Fill in Final income and income that is not taxable, Lamp 1771. IV

Figure 11. Fill in Final Income and Income that is Not Taxable

10 Fill in the list of shareholders/capital owners, the amount of dividends distributed and the list of management and commissioners, Lamp 1771. V

Figure 12. Fill in the List of Shareholders/Capital Owners

11 Fill in the list of capital investments, debts, receivables in affiliated companies, Lamp 1771.VI

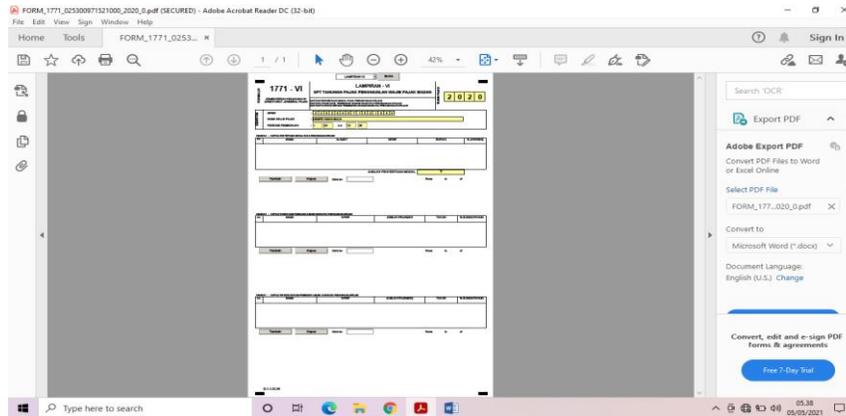


Figure 13. Fill in the List of Capital Investments, Debts, Receivables in Affiliated Companies

12 Fill in the list of capital investments, debts, receivables in affiliated companies, Lamp 1771.VI Fill in the list of assets, depreciation and amortization, Special Lamp I.A

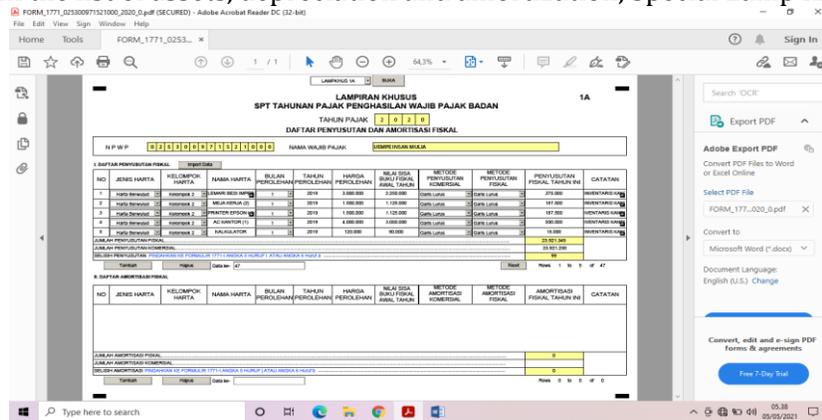


Figure 14. Fill in the list of capital investments, debts, receivables in affiliated companies

13 Fill in the calculation of loss compensation, Special Lamp 2.A

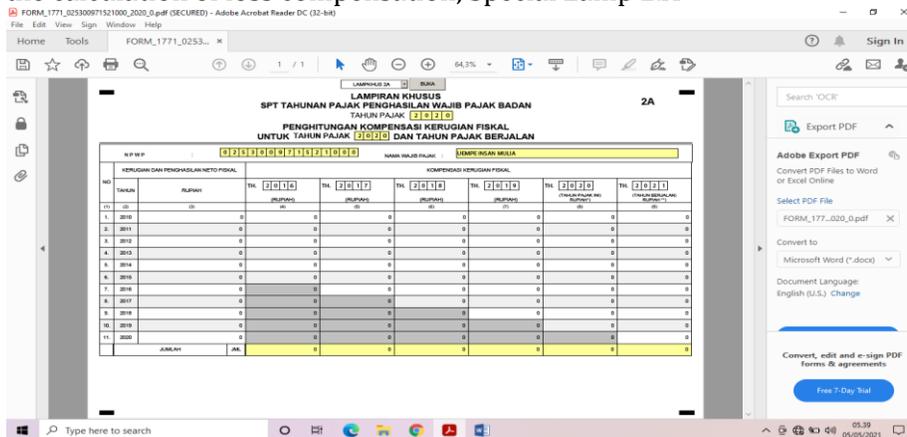


Figure 15. Fill In the Calculation of Loss Compensation

### 14 Filling in transactions with related parties., Special Lamp 3.A

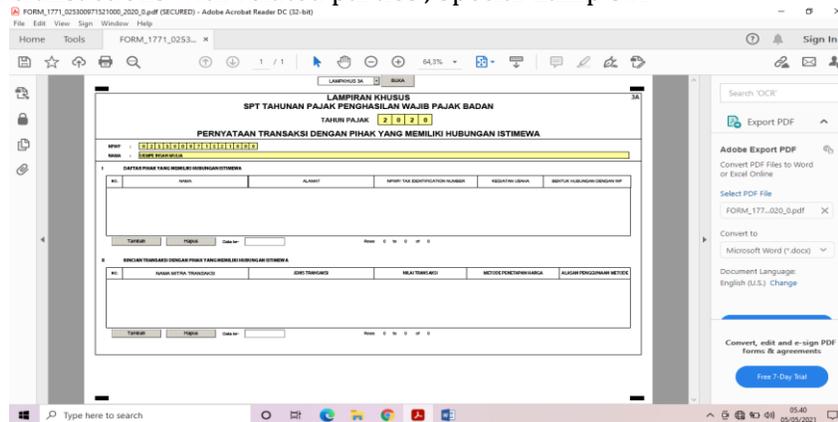


Figure 16. Filling in transactions with related parties

### 15 Fill in transactions with related parties., Special Lamp 3.A1

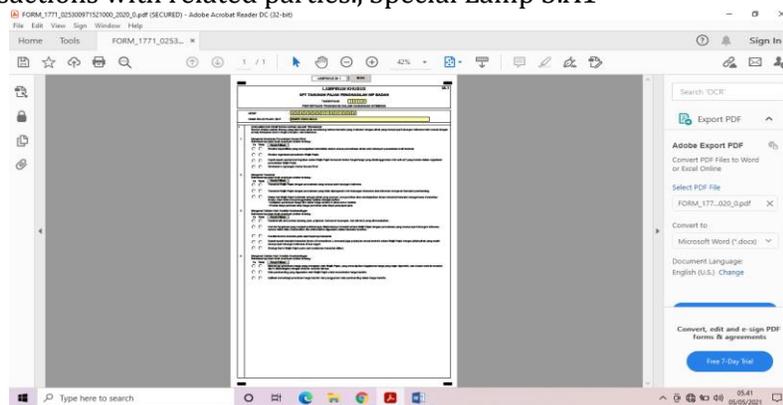


Figure 17. Fill in Transactions with Related Parties

### 16. Fill in the statement of parties who have a special relationship, Special Lamp 3.A2

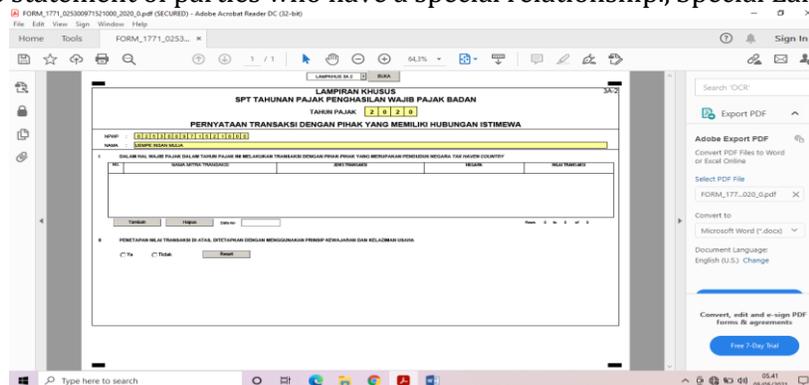


Figure 18. Fill In The Statement Of Parties Who Have A Special Relationship

17 Fill in the list of investment facilities., Special Lamp 4.A

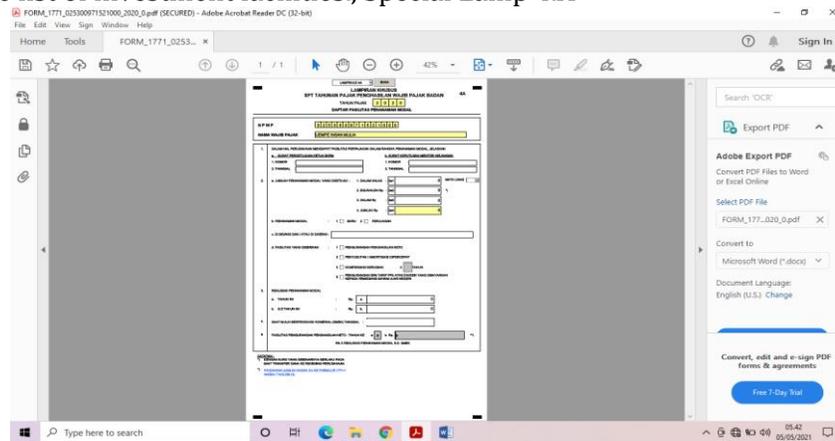


Figure 19. Fill in the List of Investment Facilities

18 Fill in the list of main branches of the company., Special Lamp 5.A

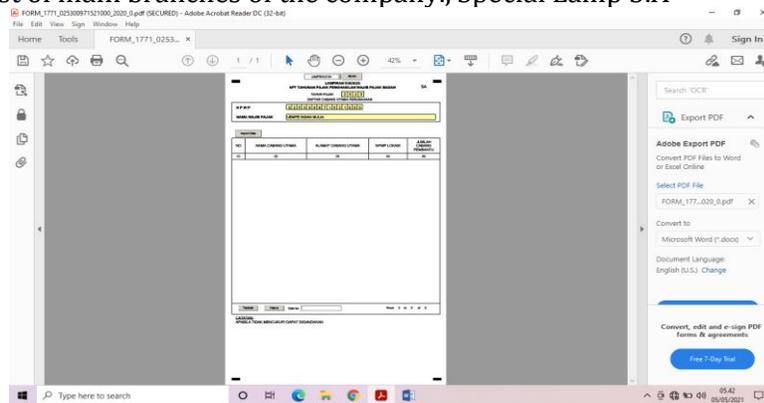


Figure 20. Fill in The List of Main Branches of the Company

19 Fill in the calculation of Income Tax Article 26 (4), Special Attachment 6. A

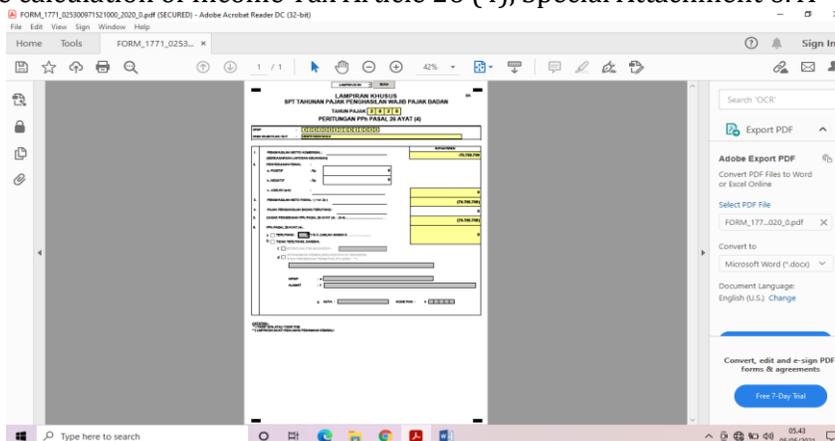


Figure 21. Fill in the Calculation of Income Tax

## 20 Filling in foreign tax credits, Special Lamp 6. A

NO	NAMA PERKOTONGAN	ALAMAT PERKOTONGAN	JENIS PERKOTONGAN	MATA UANG (VALAS)	JALUR NEGOT (VALAS)	TANGGAL	KURSE PER	JUMLAH NEGOT (RUPIAH)	PAJAK NEGOT (VALAS)	PAJAK NEGOT (RUPIAH)	KEBUTUHAN NEGOT (RUPIAH)
Jumlah								R	R	R	R

Figure 22. Filling in Foreign Tax Credits

## 21 Fill out the Master SPT, Form 1771

NO	NAMA PERKOTONGAN	ALAMAT PERKOTONGAN	JENIS PERKOTONGAN	MATA UANG (VALAS)	JALUR NEGOT (VALAS)	TANGGAL	KURSE PER	JUMLAH NEGOT (RUPIAH)	PAJAK NEGOT (VALAS)	PAJAK NEGOT (RUPIAH)	KEBUTUHAN NEGOT (RUPIAH)
Jumlah								R	R	R	R

Figure 23. Fill out the Master SPT

## 22 Fill out the main SPT continuation, Form 1771, then click send

NO	NAMA PERKOTONGAN	ALAMAT PERKOTONGAN	JENIS PERKOTONGAN	MATA UANG (VALAS)	JALUR NEGOT (VALAS)	TANGGAL	KURSE PER	JUMLAH NEGOT (RUPIAH)	PAJAK NEGOT (VALAS)	PAJAK NEGOT (RUPIAH)	KEBUTUHAN NEGOT (RUPIAH)
Jumlah								R	R	R	R

Figure 24. Fill out the main SPT continuation

23 After sending the SPT, a display appears as follows. Upload the attachments to fill out the SPT which usually includes financial reports (Profit and Loss, Balance Sheet, and list of assets and their depreciation).

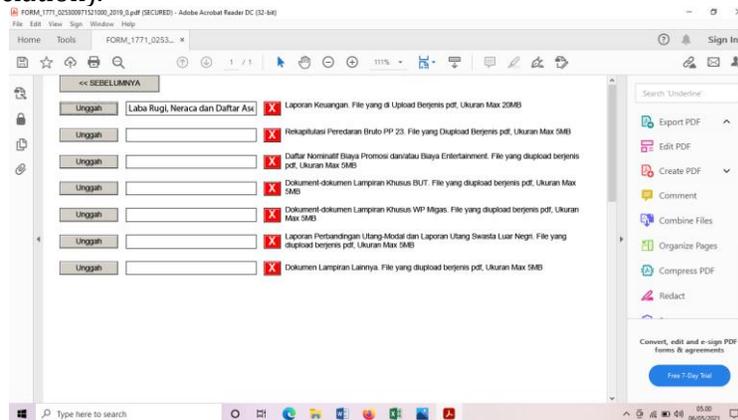


Figure 25. Upload the attachments to fill out the SPT which usually includes financial reports

24 Enter the token code that is already in the email, if you are sure that everything is filled in, select submit. If the submit is successful there will be a success notification tone.

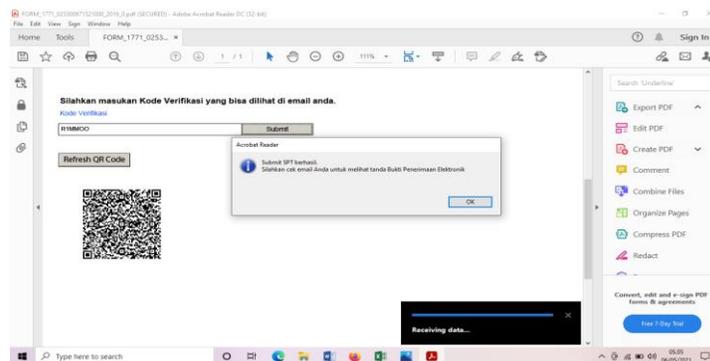


Figure 26. Enter the token code that is already in the email

25 Check your email and there will be an incoming email notification of electronic proof of receipt, as shown below. Mengisi penghasilan Final dan penghasilan yang bukan objek pajak, Lamp 1771. IV

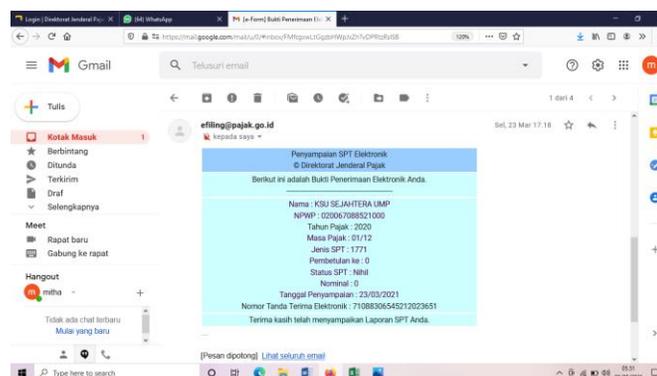


Figure 27. Check your email and there will be an incoming email notification of electronic proof of receipt

The success of implementing the IbM program can be seen from the 2019 SPT reporting which was carried out correctly by cooperative employees after receiving training in filling out e-SPT directly. This can be seen in the following table:

Table 2. The Report of IbM Implementation

Information	Before the IbM Program	After the IbM Program
Preparation of fiscal financial reports	Not true yet	It's possible and correct
SPT at 2022	Not reported yet	It's been reported
SPT at 2023	Not reported yet	It's been reported

#### 4. CONCLUSION

Community service activities with training methods regarding the practice of filling out corporate tax returns at the UMP Prosperous Employee Cooperative. has succeeded in making the cooperative's finance and tax department aware of the importance of the ability to fill out Corporate Tax Returns. This activity is a means for participants to learn and increase their insight and knowledge, especially in the field of taxation. Apart from that, the implication resulting from this Community Service is that Kopkar Sejahtera UMP employees have been able to practice how to fill out Corporate Taxpayer SPTs via e-SPT. The practice carried out is filling in the mandatory Cooperative Tax SPT e-Form during 2022 and 2023. This activity becomes a connecting bridge for establishing cooperation for the Accounting Study Program service team, Faculty of Economics and Business, UMP, in order to hold other service activities. Apart from that, this activity succeeded in introducing the existence of the FEB-UMP Bachelor of Accounting Study Program.

Suggestions for further activities are expected to convey other tax material such as e-bupot and e-invoice so that the tax obligations of the UMP Kopkar will increase in tax compliance. It is also hoped that the object of community service will be expanded and there will be follow-up so that IbM's goals can be properly conveyed

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