

IMPLEMENTATION OF CORETAX IN GENERATING E-BUPOT UNIFICATION AT PT FEDERAL INTERNATIONAL FINANCE LAMPUNG BRANCH

Latifah Azzahro^{1*}, Niken Kusumawardani^{2*}, Kamadie Sumanda Syafis^{3*}, Ratna
Septiyanti^{4*}

^{1,2,3,4}Universitas Lampung, Indonesia

latifahazzahro553@gmail.com¹, niken.kusumawardani@feb.unila.ac.id²,

kamadie.sumanda@feb.unila.ac.id³, ratna.septiyanti@feb.unila.ac.id⁴

Received: 10-06- 2025

Revised: 20-06-2025

Approved: 25-06-2025

ABSTRACT

This study aims to determine the use of Coretax application in making e-Bupot Unification at PT Federal International Finance (FIFGROUP) Lampung Branch. e-Bupot Unification is an electronic document used to report tax withholding and collection by tax withholders or collectors. The use of Coretax as an integrated taxation system is expected to simplify and speed up the company's tax administration process, especially in terms of Unification e-Bupot reporting. The research method used is descriptive qualitative with data collection techniques through observation, interviews, and documentation. The result showed that the use of Coretax in the preparation of e-Bupot Unification at PT Federal International Finance (FIFGROUP) Lampung Branch has been implemented effectively, in an orderly manner, and in accordance with the prevailing tax regulations in Indonesia. All stages of the e-Bupot preparation process have been carried out accurately and professionally by the company's tax or finance staff.

Keywords: Coretax, e-Bupot Unification, Tax Administration

INTRODUCTION

Based on official data from the Ministry of Finance, Indonesia's tax revenue realization in 2024 reached Rp1,932.4 trillion, or around 97.3% of the state budget target of Rp1,986.9 trillion. This tax revenue accounts for around 71% of the total state revenue planned in the 2024 State Budget of Rp2,802.3 trillion. This large contribution shows that taxes play a central role in financing various government development programs. Taxes received by the state come from various types, one of which is Income Tax (PPh), which is imposed on the income of taxpayers both individuals and corporations. Income Tax consists of various types according to the subject and object, such as Income Tax Articles 21, 22, 23, 26, and Article 4 paragraph (2), each of which has a mechanism for deduction or collection by certain parties. Therefore, it is important for each tax withholder or collector to have a good administrative system in order to carry out its tax obligations in a timely and accurate manner (Supriatiningsih et al., 2023).

Structural reform in the tax system is essential to enhance state revenue without imposing an excessive burden on the public (Meilandri et al., 2024). Realizing how important taxes are for the state, the government has made improvements to the administrative system and taxation policies to provide optimization of tax collection by upholding the principles of social justice to provide optimal services to taxpayers (Rosada & Sucahyati, 2025). The e-Bupot Unification policy began to be implemented based on Director General of Taxes Regulation No. PER-24/PJ/2021, which requires certain tax withholders or collectors to make withholding receipts and report them online through the DGT Online system. This encourages the goal of the Directorate General of Taxes, namely the ease of fulfilling tax obligations by implementing modern

technology-based services (Ruseno et al., 2022) . In general, e-Bupot unification aims to facilitate taxpayers to carry out a number of aspects of tax administration, especially in submitting tax returns (SPT), starting from withholding, issuing to reporting (Nasir & Masdar, 2025).

Although the implementation of the e-Bupot Unification system provides many conveniences and efficiencies, not a few companies experience difficulties in adapting to this new system. (Dermawan & Purboyo, 2023) in their study also found that users have not yet reached full satisfaction with the application due to recurring system errors that hinder the tax administration process. For this reason, the use of integrated third-party applications is needed to support the process of creating and reporting e-Bupot Unification more efficiently and accurately. In response to this need, the government has begun to adopt the concept of Coretax, a system aimed at simplifying the structure of taxation (Khusniah et al., 2025). CoreTax is an application designed to assist taxpayers in fulfilling tax obligations more easily, quickly, and accurately (Simanjuntak & Kusuma, 2024). It is an integrated information technology-based system that enables comprehensive tax data management, covering processes such as registration, reporting, payment, as well as monitoring and enforcement of taxpayer compliance. Through this system, tax administration processes become faster, more accurate, and more efficient, as all data is consolidated into a single national database that can be accessed in real-time by tax authorities (Misbahuddin & Kurniawati, 2025) (Sastri et al., 2025) (Meilandri, 2025) (Setiadi & Saluy, 2025). The implementation of the Coretax system is expected to improve tax compliance among both individual and corporate taxpayers, while simultaneously reducing administrative burdens for tax authorities (Purnomo et al., 2025). One of the main features of Coretax is the ability to manage unified withholding slip reporting more efficiently and integrated. In this context, withholding slip is the main instrument that must be made by tax withholders every time a transaction occurs that contains an obligation to withhold or collect income tax. This unification withholding slip is a document used to record transactions and become the basis for calculating and reporting income tax payable. The existence of withholding slip is very important because it becomes the legal and administrative basis for the implementation of tax obligations of income withholders and recipients. In their study, (Amiliyah & Prihastiwati, 2025) state that the Coretax system plays a significant role in the preparation of withholding tax receipts. Features within the e-Bupot menu, such as automated tax calculation, contribute to increased efficiency in the processing of e-Bupot.

As one of the tax withholders facing the implementation of Coretax, PT Federal International Finance (FIFGROUP) Lampung Branch is obliged to follow the applicable tax provisions, one of which is in making *e-Bupot Unification* for transactions related to payments to third parties. Therefore, it is important for FIFGROUP to fully understand how Coretax works and optimize its use so that the tax administration process can be carried out more efficiently and in accordance with existing regulations. PT FIFGROUP Lampung Branch, as a company engaged in motor vehicle financing, must adapt to this new system, both in terms of operational procedures and the capacity of human resources involved in managing tax administration. Therefore, the objective of this study is to gain a deeper understanding and to describe the step-by-step use of the Coretax application in the process of preparing the e-Bupot Unification at PT Federal International Finance, Lampung Branch. This research is expected to serve as an

additional reference in the development of studies related to the digital transformation of Indonesia's tax system, particularly in the context of Coretax application usage. Furthermore, the findings of this study are anticipated to provide valuable insights and considerations for the Directorate General of Taxes (DJP) in improving the Coretax system, making it more accessible and user-friendly for corporate taxpayers.

THEORETICAL FOUNDATION

Tax

According to (Law Number 7 of 2021 concerning Harmonization of Tax Regulations, 2021) tax is a legally required contribution that must be made by individuals or entities as taxpayers to the state which is compelling in nature and is used to meet state needs and ensure maximum prosperity for its citizens without getting a direct reward.

According to (Resmi, 2019) the division of tax types in Indonesia is divided into three groups, namely based on the method of collection, nature, and collection agencies. Based on the method of collection, taxes can be divided into two types, namely direct taxes which in practice are collected by individuals or entities that have the obligation to pay taxes, and indirect taxes whose tax amount can be charged to other people which are usually applied to goods and services. Based on its nature, taxes are divided into two types, namely subjective taxes imposed based on substance or content by considering the status of the taxpayer, and objective taxes whose imposition is only based on the tax object without considering the status of the taxpayer. Meanwhile, based on the collection institution, taxes consist of three types including, central taxes whose collection is carried out directly by the central government, and local taxes where the collection is carried out by the local government both at the provincial and district levels.

The tax collection system is a mechanism used by the government in determining, calculating, and collecting taxes from taxpayers, both individuals and business entities. In Indonesia itself, there are three different systems used in tax collection including, Official assessment system where the tax authority or fiscal authority is fully responsible for determining the amount of tax to be paid, Self-assessment system in which in practice taxpayers are given full trust to determine their own tax obligations, deposit them into the state treasury, and record them in the Tax Return (SPT), and Withholding system in which in this system taxes are collected by third parties acting on behalf of the tax authority.

Taxes have a very important role in the life of the nation and state. As one of the main pillars of state revenue, taxes not only function to finance state expenditures, but also as an instrument that can direct and regulate economic policy and ensure the creation of social justice in society. The Directorate General of Taxes explains that taxes function to support national development, both in terms of budget, equity, regulation, and economic stabilization (Directorate General of Taxes, 2022) .

Coretax

The Core Tax System is the center of the tax system that stores tax administration data and provides technological support for all tax administration functions, processing/validating taxpayer data, maintaining taxpayer accounts, being a means of monitoring delinquent taxpayers, containing data on legal remedies taken by taxpayers automatically and providing access to tax authorities regarding taxpayer

information so as to improve services to taxpayers (Wadesango et al., 2018) . Coretax brings together five previously separate tax systems, allowing taxpayers to access services ranging from NPWP registration to SPT reporting through one application (Rendhy, 2025) . Coretax can improve the efficiency of tax administration by simplifying the process of collecting, processing, and reporting data. Furthermore, (Darmayasa & Hardika, 2024) in their study demonstrated that the implementation of Coretax as a tax administration system enhances the credibility and trust in the tax authorities. The system can also improve the transparency and accuracy of tax data management and help prevent tax fraud and system abuse (Arianty, 2024) .

The main objective of DGT's Coretax development is to modernize the current tax administration system by integrating all core tax administration business processes, from taxpayer registration, tax return reporting, tax payment, to tax audit and collection (Directorate General of Taxes, 2025) . Coretax has various functions that support tax collection, reporting, and supervision in Indonesia. In general, this system aims to (Pajak.io, 2024) :

1. Improving Tax Compliance:
 - a. With the use of technology, the system allows for more accurate monitoring and more efficient time in tax reporting and remittance.
 - b. Taxpayers can more easily prepare and file their periodic tax returns accurately and in a timely manner, in accordance with applicable regulations.
2. Simplifying the Process of Creating Tax Withholding Slip:
 - a. Coretax facilitates the automatic and more structured generation of tax withholding slip, reducing human error in data entry and ensuring consistency between actual transactions and the documents issued.
 - b. The tax withholding slip created are directly connected to the tax system of the Directorate General of Taxes (DGT), making verification and future audits easier.
3. Streamlining Income Tax (PPH) Reporting:
 - a. Through the integrated e-Bupot Unification feature in Coretax, tax withholders can easily report income tax withholdings for Articles 21, 23, 26, and other relevant taxes in a single, unified system.
 - b. This accelerates the reporting process and minimizes the risk of data duplication or errors.
4. Enhancing Tax Administration Efficiency:
 - a. Coretax digitizes the entire administrative process—from creating withholding tax certificates and filing tax returns to tracking transaction data.
 - b. The system enables automation and data integration, significantly reducing the administrative burden for both taxpayers and the Directorate General of Taxes (DGT).

E-bupot Unification

In the Indonesian tax system, proof of deduction is a formal document that has a very important role, both from an administrative and legal perspective. In (Regulation of the Director General of Taxes Number Per - 17 / PJ / 2021 concerning Forms and Procedures for Making Proof of Tax Withholding and / or Collection, as well as Forms,

Contents, Procedures for Filing, and Submission of Periodic Notification Letters for Government Agencies, 2021) it is stated that the tax withholder / collector must provide proof of withholding to the recipient of income for each time the withholding slip is made. This shows that withholding slip is an official document required as the basis for tax administration and reporting. Withholding slip has two main roles in taxation. First, from the side of the withheld party (usually the income recipient taxpayer), the withholding slip serves as a deduction from the tax liability on the income earned. In reporting the Annual Tax Return (SPT), the tax value stated on the withholding slip can be credited against the total tax liability to be paid, thus preventing double taxation. Second, from the side of the tax authority, withholding slip serves as a control document that reflects the withholder's compliance with the tax collection and remittance obligations assigned to him.

From a tax audit perspective, withholding slip also has an important value as a cross-checking tool between the data reported by the withholder and that reported by the income recipient. Therefore, the accuracy, completeness, and validity of the data in the withholding slip determine the integrity of the tax system as a whole. Discrepancies or inaccuracies in the filling of withholding slip can result in legal consequences for both the withholder and the withheld party, including administrative sanctions and fiscal corrections. The existence of withholding slip is not only a means of reporting and documentation, but also has direct implications for the tax rights and obligations of both parties in a transaction.

Unification withholding slip (e-bupot Unificaton) is a tax document in electronic form that has the main function as authentic and valid evidence of the act of withholding or collecting Income Tax (PPh) by the withholder or collector, which in this case is a Corporate Taxpayer or government agency, against the party receiving income. Unification e-Bupot is software provided on the Directorate General of Taxes' website or certain channels determined by the Director General of Taxes that can be used to make Unification Withholding / Collection Evidence, as well as fill out, and submit Unification Periodic Income Tax Returns (Anita & Nilamsari, 2024) . This document is the result of the modernization of tax administration carried out by the Directorate General of Taxes (DGT) in order to simplify the periodic tax reporting that was previously partial and separate for each type of tax. E-Bupot Unification simplifies the process of reporting and paying ITA 23 electronically or online, reduces fraud, and improves reporting accuracy (Hidayat & Sucahyati, 2024) .

RESEARCH METHODS

Descriptive qualitative method is used in this study. Qualitative method is an in-depth and comprehensive research approach to understand and explain phenomena in their natural context. The main purpose of using qualitative methods is to understand in depth the complex aspects of human life (Rachman et al., 2024) . A descriptive approach is used in writing this final report, which includes collecting, categorizing, evaluating, and interpreting data related to the issue being discussed. The integrity of the research object, including any data collected from books, scientific journals, or other library sources, is intended to be maintained through the application of this design (Septiandika et al., 2022) . In addition, this paper also compares technical knowledge with the actual situation in the company so that conclusions can be drawn.

The author conducted direct observations through interviews and field observation during the Internship Program (Praktik Kerja Lapangan/PKL) at PT Federal International Finance. The interviews involved employees from the tax department and focused on the implementation and use of the Coretax system in the preparation of e-Bupot Unification at the Lampung Branch. This was done to obtain concrete information, data, and documents to support the writing of this final report. To further enrich the theoretical foundation and understanding related to this report, the author also employed a strategy of reading and collecting various offline and online sources.

RESULT AND DISCUSSION

Overview of E-bupot Creation at PT Federal International Finance (FIFGROUP) Lampung Branch

The implementation of the e-Bupot Unification system at FIFGROUP Lampung Branch is intended to enhance efficiency in tax administration processes and minimize the potential for errors in tax reporting and calculation. Previously, the issuance of withholding tax receipts was conducted manually or through separate applications, which required repetitive data entry and non-integrated reporting. With the adoption of the Coretax system, the entire process can now be conducted digitally and centrally, starting from the input of taxpayer data, tax types, and tax periods, to the issuance and submission of e-Bupot documents.

In practice, the preparation of e-Bupot at FIFGROUP Lampung Branch is carried out by the tax or finance department, which holds authorized DJP Online accounts and access to the Coretax system. Each transaction that involves a tax withholding obligation is recorded and compiled before being processed through the e-Bupot feature. The responsible personnel input the identity of the withholding recipient, the tax object, the applicable tax rate, and relevant transaction documents as supporting evidence. Once the data is complete, the system automatically calculates the amount of tax to be withheld and generates the withholding tax receipt in a digital format (PDF).

All issued withholding receipts are subsequently signed electronically and delivered to the relevant parties while being directly integrated into the monthly Unification Income Tax Return (SPT Masa PPh Unifikasi) that must be submitted. This process not only expedites workflows but also facilitates tracking and archiving of tax documents. Furthermore, the Coretax system allows for corrections or cancellations of previously issued e-Bupot receipts in cases of data entry errors, provided these actions comply with applicable tax regulations.

Overall, the implementation of the e-Bupot Unification system through Coretax at PT Federal International Finance (FIFGROUP) Lampung Branch has proceeded smoothly and has had a positive impact on the company's tax compliance governance. The system also supports the principles of transparency and accountability in tax administration, in alignment with the national tax reform agenda that emphasizes the digitalization of public services.

Stages of Using Coretax in Making E-bupot Unification at PT Federal International Finance (FIFGROUP) Lampung Branch

Based on the results of interviews and observations, the stages of using the Coretax system in the preparation of e-Bupot at FIFGROUP Lampung Branch are carried

out systematically and in accordance with the applicable regulations, as outlined below.

1. Login to Coretax Application (CTAS)

The first step taken by the user is to access the official portal of the Directorate General of Taxes through the website address <https://pajak.go.id>. After that, users are directed to the DGT Online page to enter the system. The login process is done by using the Taxpayer Identification Number (NPWP), password, and security code (captcha) displayed on the screen. A PIC logs in as a Personal Taxpayer first, before later representing the company that will make the Bukti Potong. Successful login is the initial stage to access all tax administration services, including the e-Bupot Unification feature contained in the Coretax system.

2. Company Impersonating

After logging in as an individual taxpayer, the next step is to select the company's NPWP to be represented, the method is to click the list of NPWPs on the top right on the taxpayer profile overview display. After successfully selecting and entering as a company, the form of legal entity will change.

3. Access the e-Bupot Menu

After successfully logging into the system, users will be on the main dashboard of DGT Online. Here, users select the e-Bupot menu, then choose the BPPU submenu (Bukti Pemptongan/Pungutan Unifikasi). This menu is the main entrance to create and manage withholding slip electronically. Next, users click the "Create e-Bupot BPU" button to start the process of creating a new withholding slip according to the transactions carried out by the company.

4. Contents of General Information

At this stage, users are asked to fill in some basic information related to the withholding slip that will be created. First, the user must specify the tax period, which is the month and year when the tax withholding or collection transaction occurs. If a new e-bupot is created, it is indicated as normal and cannot be changed in the status column. Next, the user inputs the NPWP of the withheld/collected party, i.e. the party that receives income and is the subject of tax withholding. The company name will be filled automatically if the NPWP entered is valid. In addition, the Identity Number of the Place of Business Activity (NITKU) as the Identity Number of the Subunit of the Income Receiving Organization needs to be entered to reflect the location of business activities relevant to the transaction, if the company has many branches there will usually be many NITKUs in the selection column.

5. Income Tax Information Content

The next step is to fill in more specific tax information. The user selects the type of tax facility owned by the deducted party, if any, in the Tax Certificate column. If there is no facility, the No Facility option is selected. Then, the user selects the name of the tax object (Tax Object Name) in accordance with the type of transaction, such as services, rent, or others. After the Tax Object Name is selected, the Tax Type, Tax Object Code, and Income Tax Nature fields will be filled in automatically.

After that, the user enters the Tax Base value, which is the amount of gross income subject to tax. The system will automatically fill in columns such as Tariff, Income Tax, and KAP based on the data that has been inputted

previously, thus minimizing errors in determining the type and amount of tax.

6. Contents of Reference Document

After the tax information is filled in, users are required to input supporting transaction documents, such as deeds of agreement, contract letters, proof of payment, or other documents that are the legal basis for tax withholding. The user also enters the document number, document date and the Identity Number of the Place of Business Activity (NITKU) of the company that deducts. This document is important as proof that the transaction actually occurred and as a legal basis for making withholding slip by the tax withholder.

7. Save or Submit Proof of Deduction

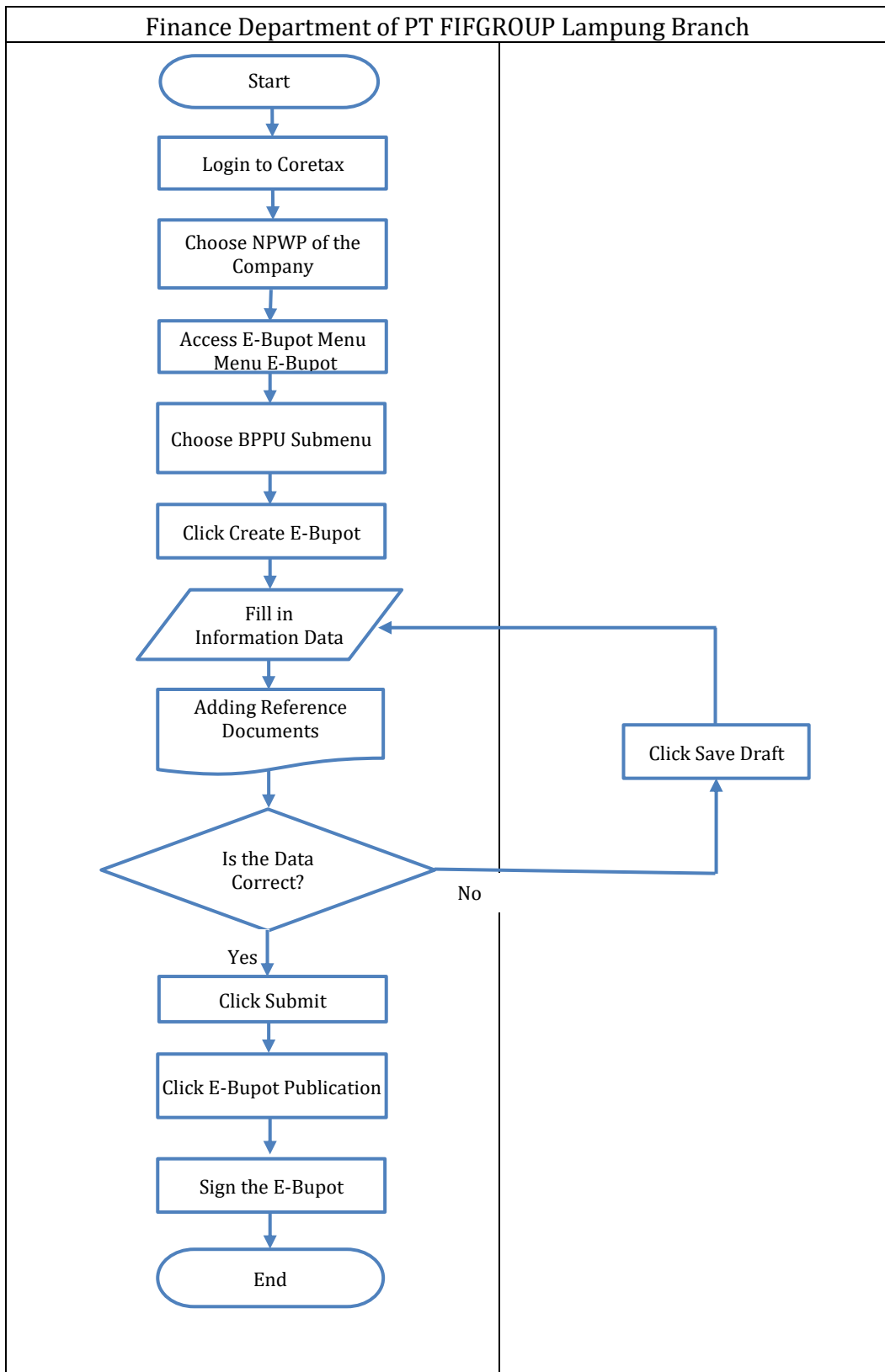
Once all data has been inputted completely and correctly, the user has two options:

- a. Click "Save Draft" if the withholding slip is not fully complete or still needs to be reviewed before issuance. This step allows flexibility for users in managing tax documents in an efficient and structured manner.
- b. Click the "Submit" button to save and process the proof of deduction to enter the next stage. If the submit process is successful, a notification will appear that the data has been successfully saved and will return to the e-bupot page not yet published.

8. Issue and Sign Proof of Deduction

The submitted withholding slip will appear in the "Unpublished" list. To officially publish it, the user needs to check the box next to the piece-rate and click on the "Publish" button available on the top right corner. Next, the system will display a pop-up for electronic signature, where the user re-enters the authentication according to the registered e-TTD (digital signature) account. Once confirmed by pressing "Confirm Sign", the piece of evidence will move to the "Issued" submenu. Withholding slip that has been legally issued can be downloaded and given to the withheld party as proof of fulfillment of tax obligations.

Flowchart: Procedure for Generating e-Bupot Unification Using the Coretax System



CONCLUSIONS AND SUGGESTIONS

Conclusions

Based on the results of writing about the use of Coretax in making e-Bupot Unification at PT Federal International Finance (FIFGROUP) Lampung Branch, it can be concluded that the company has carried out its tax withholding and/or collection obligations properly, orderly, and in accordance with the provisions of the applicable tax regulations in Indonesia. All stages of making e-Bupot, starting from the login process to the DGT Online system, impersonating the company, filling in general and tax information, uploading reference documents, to issuing and signing electronic proof of deduction, have been carried out appropriately and professionally by the company's tax or finance staff. The company has been able to optimally utilize tax technology through an integrated system that accelerates work processes, minimizes input errors, and simplifies documentation and reporting. This reflects the readiness of digital infrastructure, human resource competence, and a high level of administrative compliance. Thus, it can be concluded that the use of Coretax in making e-Bupot Unification at PT FIFGROUP Lampung Branch has run as expected and contributed significantly to efficiency, accuracy, and transparency in the implementation of tax obligations. This also shows the company's commitment in supporting the tax modernization program launched by the Directorate General of Taxes.

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