

Impact Of Internet Awareness and Comprehension on The Quality of Electronic Filing Systems and Taxpayer Compliance

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Abstract- *This study aims to determine the effect of the quality of the E-Filing system, perception of convenience, and understanding of the internet on taxpayer compliance at KPP Pratama Sumbawa Besar. The method used in this research is quantitative associative with a causal relationship. The results of this study state that the quality of the E-Filing system has a significant effect on taxpayer compliance at KPP Pratama Sumbawa Besar, perception of convenience has a significant effect on taxpayer compliance at KPP Pratama Sumbawa Besar, internet understanding has a significant effect on taxpayer compliance at KPP Pratama Sumbawa Besar., and the quality of the E-Filing system, perception of convenience, and understanding of the internet together (simultaneously) have a significant effect on taxpayer compliance at KPP Pratama Sumbawa Besar.*

Indexed Terms- *E-Filing, quality, convenience, understanding, compliance.*

I. INTRODUCTION

Through the Decree of the Director-General of Taxes Number Kep-88/PJ/2004 in May 2004, the E-Filing product was officially launched. Precisely on January 24, 2005, at the Presidential Office, the President of the Republic of Indonesia together with the Directorate General of Taxes launched an E-Filing product or Electronic Filing System. The existence of a tax reporting system using E-Filing can make it easier for taxpayers. Taxpayers can report their SPT 24 hours for 7 days. This means that taxpayers can report their tax returns on holidays. This system is very useful for taxpayers who do not report their SPT because they are busy. However, the fact is that there are still many taxpayers who do not fully understand how to report their SPT via the internet (online).

The data on taxpayers who use E-Filing in the Sumbawa Besar Regency area can be seen in the table below:

Table.1 Taxpayer in Sumbawa

Year	WPOP registered	WP OP Effective	WPOP which use E-Filing
2018	9,379	5.385	-
2019	8060	7.958	-
2020	49,437	6.449	23,480

Source: Primary Data 2022

Based on the table above, there are still taxpayers at KPP Pratama Sumbawa who have not reported their annual SPT using E-Filing, as seen from the number of registered taxpayers in 2018 of 9,379 taxpayers, while the number of effective taxpayers is only 5,385 taxpayers. taxes, in that year there was no data on taxpayers using E-Filing. Then in 2019, the number of registered taxpayers was 8,060 taxpayers, while the number of effective taxpayers was only 7,958 taxpayers, in that year there was also no data on taxpayers using E-Filing. And in 2020 the number of registered taxpayers is 49,437 taxpayers, while the number of effective taxpayers is only 6,449 taxpayers, in that year there were 23,480 taxpayers using E-Filing. Based on this, it can be concluded that there are 25,957 taxpayers who do not use E-Filing as a means of reporting annual tax returns. This is the background of this interesting research to do. E-Filing was created to help make it easier for taxpayers to report their annual SPT, E-Filing is also practical because it can be accessed anywhere and anytime, which should improve taxpayer compliance in annual SPT reporting. Formulation of the problem, The formulation of the problem in this study, namely:

1. Does the quality of the E-Filing system affect taxpayer compliance at KPP Pratama Sumbawa Besar?
2. Does the perception of convenience affect taxpayer compliance at KPP Pratama Sumbawa Besar?
3. Does internet understanding affect taxpayer compliance at KPP Pratama Sumbawa Besar?
4. Does the quality of the E-Filing system, perception of convenience, and understanding of the internet together influence taxpayer compliance at KPP Pratama Sumbawa Besar?

II. THEORETICAL REVIEW

- Grand Theory

The theory of Reasoned Action (TRA) was first introduced by Ajzen and Fishbein in 1975. TRA was used to study human behavior. In TRA it is explained that a person's beliefs can affect attitudes and social norms which will change the shape of a person's desire to behave, whether guided or just happen in an individual's behavior.

The theory of Task Technology Fit (TTF) was developed by Goodhue and Thompson (1995). According to him, TTF is the relationship between task requirements, individual abilities, and technology functions, which means the ability of technology to help individuals complete their tasks. improve taxpayer compliance due to the convenience of taxpayers in carrying out and completing their tax activities such as registering themselves as taxpayers, calculating the amount of their own tax bill, paying taxes owed, and reporting taxes that have been paid effectively and efficiently.

- E-Filing System Quality

Based on the Big Indonesian Dictionary (KBBI) quality is the level of good or bad something; degrees or levels (intelligence, skills, and so on); quality. While the system is a collection or series of components that are interconnected, work together, and interact with each other to achieve a goal by going through three stages input, process, and output (Fery Wongso: 2016). Solikah and Kusumaningtyas (2017) in their research conclude that the quality of a good E-Filing system is as follows: the E-Filing system is relevant and informative, the information format is easy to understand, the content or components in the

E-Filing system can provide adequate information, the information provided accurate E-Filing, the E-Filing system can provide the latest information according to Government policies

- Taxpayer's Perception of Ease of Application of E-Filing

Perception in the Big Indonesian Dictionary (KBBI) means a direct response (acceptance) of something, or it also means the process of someone knowing some things through their five senses. Andi and Sari (2017) in their research argue that the dominant factor that can increase taxpayer interest in using E-Filing in their tax reporting is the E-Filing system has a clear appearance and can be easily learned, this perception of ease of use refers to the belief of taxpayers that the system E-Filing does not require great effort in using it, especially in the submission of Annual SPT.

- Internet Understanding

In the Big Indonesian Dictionary (KBBI) it is explained that understanding has the basic word understanding which means being smart and understanding correctly the process, method, and action (about something). Understanding the internet in this study refers to how well taxpayers understand in using smartphones, laptops, or similar devices, taxpayers must understand correctly how to access google and then enter the djponline.pajak.go.id site. Taxpayers are also expected to be able to use the internet to find information about the development of E-Filing, procedures for using E-Filing, tax laws and regulations, procedures for calculating taxes, and so on. In addition, taxpayers must also understand the procedure for filling out online forms quickly and accurately.

- Taxpayer Compliance

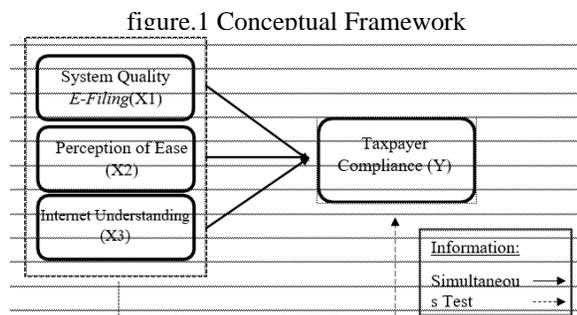
According to Putut Tri Aryobimo (2012), taxpayer compliance can be identified from taxpayer compliance in registering, compliance with depositing tax returns, compliance in calculating and paying taxes owed and compliance in payment of arrears. Meanwhile, according to Abdul Rahman (2010) tax compliance can be defined as a condition where the taxpayer fulfills all tax obligations and exercises his taxation rights.

• Research Framework

Tax is the main source of state revenue which is managed by the Directorate General of Taxes. To be able to maximize the source of state revenue, it takes taxpayers who are obedient to carry out their obligations, namely paying taxes to the state. Therefore, the Directorate General of Taxes always tries to optimize its services so that taxpayers are not reluctant to carry out their obligations. One way to optimize these services is by updating or perfecting the tax administration system or commonly known as the modern tax administration system which is carried out through tax administration reform which is expected to provide convenience and comfort in its services to taxpayers to fulfill their tax obligations.

E-Filing is an online-based tax reporting system that aims to facilitate taxpayers in making and submitting tax returns to the Directorate General of Taxes, so it is hoped that this can improve taxpayer compliance. From the above definition, there are three points that affect taxpayer compliance, namely the quality of the system, perception of convenience, and understanding of the internet.

Based on the explanation of the framework of thought that has been described previously, it can be made a research paradigm regarding this research as follows:



Source: Primary Data 2022

1. E-Filing System Quality

The defining criterion for the assessment of system quality is the performance characteristics of the system under study. Perceptions of system quality are formed when users interact with online systems, more specifically when users have completed a particular job with the system. In Riri Novita Kara's research (2018), it is stated that the quality of the system has a positive and significant effect on the satisfaction of E-

Filing users. The results of research from Afif Sarwoni Firdaus (2019) prove that the quality of the system has a significant effect on taxpayer compliance. Based on the description above, the hypotheses formulated are as follows:

H1: The quality of the E-Filing system has a significant effect on taxpayer compliance

2. Perception of Ease

Afif Sarwoni Firdaus (2019) concludes the results of his research that the perception of the convenience of taxpayers in implementing E-Filing has a significant effect on the compliance of individual taxpayers in submitting their Annual SPT. Based on the description above, the proposed hypothesis is:

H2: Perceptions of taxpayer facilitation on the implementation of E-Filing have a significant effect on taxpayer compliance.

3. Internet Understanding

Dipa Teruna Awaloedin and Mahardi Aldi Maulana (2018) in their research concluded that understanding the internet influences significant to taxpayer compliance. Based on the description above, the proposed hypothesis is:

H3: Internet understanding of taxpayers has a significant effect on taxpayer compliance.

III. RESEARCH METHODS.

• Type of Research

This research is associative quantitative research with a causal relationship. Associative is a research method that is asking the relationship between two or more variables. A causal relationship is a causal relationship, which consists of independent variables (influenced variables) and dependent variables (influenced variables). The research was carried out at KPP Pratama Sumbawa Besar which is located at Jalan Garuda No. 70-72 Labuhan Badas, Labuan Sumbawa, Kec. Sumbawa, Sumbawa Regency, West Nusa Tenggara, 84316. The time of the research starts in September 2021 and until December 2021.

Sources of data used in this study are primary data and secondary data. The primary data in this study was

obtained directly from a survey conducted by researchers, where this survey was conducted by distributing paper-based and online-based questionnaires to private taxpayers who had used E-Filing in Sumbawa Besar, where online-based was conducted using google form application, while secondary data was obtained from several works of literature such as documents from KPP Pratama Sumbawa Besar, journals, and relevant information from the internet.

Population in research this is an effective individual taxpayer registered at the Sumbawa Besar Pratama Tax Service Office. The total population in this study is equal to 6.449 taxpayers. The sampling technique in this research is using purposive sampling. Purposive sampling is sampling technique with certain considerations (Sugiyono, 2016). The criteria or characteristics of the sample in this study are as follows: Individual Taxpayers who registered at KPP Pratama Sumbawa Besar, Individual Taxpayers who use E-Filing in tax reporting, effective Individual Taxpayers at KPP Pratama Sumbawa Besar, Individual Taxpayers domiciled in Sumbawa District. The sample used in this study was 100 individual taxpayers who were registered at the Sumbawa Besar Pratama Tax Service Office as respondents. One of the methods used to determine the number of samples is using the Slovin formula, the Slovin formula is used if the total population is known.

In this study, the data collection technique was carried out by distributing questionnaires to the research sample. Questionnaires are distributed in the form of a list of statements related to the object under study. Questionnaires are given to taxpayers who are registered at KPP Pratama Sumbawa Besar and have used the E-Filing system. In the questionnaire, there are instructions for filling that are useful for making it easier for respondents to fill out the questionnaire. The quality of the system is a characteristic of the information system itself that produces information and is related to the quality of the information system output from tax E-Filing. The indicators used to measure the quality of the E-Filing system refer to research from Delone and McLean (2016) and Solikah and Kusumaningtyas (2017), namely:

- a) Accuracy
- b) System Reliability

- c) Flexibility
- d) Realization
- e) User Needs

Understanding perception according to Herlan and Yono, Perception is a process by which a person selects, accepts, organizes, and interprets the information he receives from the environment (Ermawati & Delima, 2016). Indicators for perceived ease of use of technology systems according to Venkatesh and Davis, namely:

- a) Individual interaction with the system is clear and easy to understand
- b) Interaction with the system does not require much effort
- c) The system is easy to use and in accordance with the needs of doing individual work.

Understanding the Internet is really understanding what the internet is and knowing how to use the internet. The internet provides several benefits for everyday life, including Obtaining information, increasing knowledge, and speeding access. Indicators for internet understanding according to Nurhidayah (2015), namely:

- a) Getting information
- b) Increase knowledge
- c) Speed
- d) Access

Tax compliance is the behavior of a taxpayer who enters and reports the required information on time, correctly fills in the amount of tax payable, and pays taxes on time without any coercive actions. This variable explains that in taxpayer compliance, taxpayers must perform all obligations and exercise rights in terms of taxation. Indicators for taxpayer compliance, namely:

- a) Compliance in registering
- b) Compliance to re-submit Notification Letter
- c) Compliance in the calculation and payment of taxes owned Compliance.

- Data Analysis Technique

The data analysis technique used in this research is the multiple linear regression model. Before performing multiple linear regression analysis, the researcher first tested the quality of the data in the form of validity and reliability tests. Then perform the classical assumption test in the form of normality test, multicollinearity test,

and heteroscedasticity test. Then test the hypothesis in the form of a T-test (partial), F test (simultaneous), and the coefficient of determination.

IV. RESULT AND DISCUSSION

• Data Quality Test

In the validity test, the results obtained stated that all statement items in the questionnaire were declared valid, meaning that each statement item on the questionnaire was able to reveal something that would be measured later. And in the reliability test, the results obtained stated that the variables X1, X2, X3, and Y were declared reliable, meaning that if the statement of the variable was submitted again, an answer that was relatively the same as the first answer would be obtained.

• Classic Assumption Test

Based on the research that has been done, the results obtained on the normality test, namely the data are normally distributed. Then the multicollinearity test states that the data is free from multicollinearity symptoms. And the heteroscedasticity test states that the data is free from heteroscedasticity symptoms.

• Hypothesis Testing

Multiple Linear Regression Analysis

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error			
1	(Constant)	2,894	1.905		
	Quality_system	.134	.060	.172	2.224
	Perception_convenience	.322	.065	.415	4.943
	Understanding_internet	.265	.065	.343	4.091

a. Dependent Variable: Compliance_tax-obligatory

Based on the table above, the following regression equation can be generated:

$$Y = 2.894 + 0.134X_1 + 0.322X_2 + 0.265X_3 + e$$

The explanation of the regression is as follows:

1. The constant number (α) of 2.894 indicates that if there is no change in the variables of the E-Filing system quality, perception of convenience, and internet understanding, the taxpayer compliance variable will increase by 2.894 units caused by other variables outside of this study.
2. The regression coefficient (β_1) on the quality variable of the E-Filing system (X_1) of 0.134 indicates that every time there is an increase of one unit in the quality variable of the E-Filing system, the taxpayer compliance variable increases by 0.134.
3. The regression coefficient (β_2) on the perceived convenience variable (X_2) of 0.322 indicates that every time there is an increase of one unit in the perceived convenience variable, the taxpayer compliance variable will increase by 0.322.
4. The regression coefficient (β_3) on the internet understanding variable (X_3) of 0.265 indicates that every time there is an increase of one unit in the internet understanding variable, the taxpayer compliance variable will increase by 0.265.

Based on the table above, shows that the significance value of the independent variables (X_1), (X_2), and (X_3) is greater than the 0.05 degree of confidence or the t-count is smaller than the t-table.

1. Based on the partial test results, the effect of the quality of the E-Filing system on taxpayer compliance obtained a t-count of 2.224 > t-table of 1.660 and has a significance value of 0.028 < 0.05, it can be interpreted that the quality of the E-Filing system has a significant effect on taxpayer compliance. Based on the decision-making criteria, it can be concluded that H1 is accepted.
2. Based on the partial test results, the effect of perceived convenience on taxpayer compliance obtains a value of t-count of 4.943 > t-table of 1.660 and has a significance value of 0.000 < 0.05, it can be interpreted that the perception of convenience has a significant effect on taxpayer compliance. Based on the decision-making criteria, it can be concluded that H2 is accepted.

3. Based on the partial test results, the effect of internet understanding on taxpayer compliance obtained a t-count value of 4.091 > t-table 1.660 and has a significance value of 0.000 < 0.05, it can be interpreted that internet understanding has a significant effect on taxpayer compliance. Based on the decision-making criteria, it can be concluded that H3 is accepted

F Test (Simultaneous)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	146,245	3	48,748	23,786	.000b
	Residual	196,745	96	2,049		
	Total	342,990	99			

- a. Dependent Variable: Compliance_tax-obligatory
- b. Predictors: (Constant), Understanding_internet, Quality_system, Perception_ease

From the results of the F test above, it shows that the F-count value is 23,768 > F-table 2.70 and the significance value is 0.000 < 0.05, thus it can be concluded that the variables of E-Filing system quality, perceived convenience, and internet understanding simultaneously have a positive and significant effect on compliance. taxpayer. Based on the decision-making criteria, it can be concluded that H4 is accepted.

- Coefficient of Determination (R2)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.653a	.426	.408	1.432

- a. Predictors: (Constant), Internet_understanding, Quality_system, Perception_ease

b. Dependent Variable: Compliance_tax-obligatory

From the table above, the information on the coefficient of determination (R2) is worth 0.426. This means that the independent variables studied in this study, namely the quality of the E-Filing system, perceived convenience, and understanding of the internet can affect individual taxpayer compliance by 42.6%. while the remaining 57.4% of taxpayer compliance is influenced by other independent variables outside of the independent variables used in this study.

1. The Effect of E-Filing System Quality on Taxpayer Compliance

The first hypothesis is to state the allegation that the quality of the E-Filing system has an effect on taxpayer compliance, from the results of statistical tests that have been carried out, shows that there is an effect of the quality of the E-Filing system on taxpayer compliance with the t-test results obtaining a t-count of 2,224 > t table of 1.660 and has a significance value of 0.028 < 0.05, it can be interpreted that the quality of the E-Filing system has a significant effect on taxpayer compliance so that it can be said to support the first hypothesis (H1).

Based on the theory used in this study, namely Task Technology Fit (TTF), it states that TTF is a theory that explains the relationship between task requirements, individual abilities, and technology functions, which means the ability of technology to help individuals complete their tasks. In this case, the effect of Task Technology Fit (TTF) on the utilization or use of technology in assisting individual tasks is indicated by the existence of an E-Filing system that is used to facilitate taxpayers in reporting annual tax returns. A good quality E-Filing system can give positive results so that it has an impact on increasing interest in using E-Filing which can increase taxpayer compliance. The results of this study support the theory used, namely, TTF.

The results of this study support research from Riri Novita Kara (2018) which concludes that system quality has a positive and significant effect on tax compliance, and research from Afif Sarwoni Firdaus (2019) which concludes that the quality of the E-Filing system has a significant effect on mandatory

compliance. individual tax in submitting the Annual SPT.

2. The Effect of Perceived Ease on Taxpayer Compliance

The second hypothesis states that the perception of convenience affects taxpayer compliance. From the results of statistical tests that have been carried out, it shows that there is an effect of perceived convenience on taxpayer compliance with the results of the t-test value of t count of $4.943 > t\text{-table of } 1.660$ and has a significance value of $0.000 < 0.05$, it can be interpreted that the perception of convenience has a significant effect on mandatory compliance. taxes so that it can be said to support the second hypothesis (H2).

Based on the theory used in this study, the Theory of Reasoned Action (TRA) states that a person's desire to behave is influenced by the person's beliefs and the results of the evaluation of his behavior, if it is mandatory for individuals to have confidence that the use of E-Filing is easy to operate and can provide positive results will have an impact on increasing interest in using E-Filing which can increase taxpayer compliance. The results of this study indicate that most taxpayers consider that the E-Filing system is a system that is easy to operate and reduces taxpayer errors in reporting the Annual SPT. With the ease of operation of the E-Filing system, it is expected to increase taxpayer compliance in submitting the Annual SPT.

The results of this study support previous research conducted by Afif Sarwoni Firdaus (2019) which concluded that the perception of taxpayer convenience in implementing E-Filing has a significant effect on individual taxpayer compliance in submitting Annual SPT.

3. The Effect of Internet Understanding on Taxpayer Compliance

The third hypothesis is to state the allegation that understanding the internet has an effect on taxpayer compliance, from the results of statistical tests that have been carried out, shows that there is an influence of internet understanding on taxpayer compliance with the results of the t-test obtaining a t-count of $4.091 > t\text{-table } 1.660$ and having a significance value of $0.000 < 0.05$, it can be interpreted that internet understanding

has a significant effect on taxpayer compliance so that it can be said to support the third hypothesis (H3).

Based on the theory used in this research, namely Task Technology Fit (TTF), states that TTF is a theory that explains the relationship between task requirements, individual abilities, and technology functions, which means the ability of technology to help individuals complete their tasks. In this case, the effect of Task Technology Fit (TTF) on the utilization or use of technology is indicated by using the internet which is expected to increase taxpayer compliance due to the ease with which taxpayers can find information on taxation, such as obtaining information on E-Filing, obtaining guidance regarding procedures for using e-commerce. -Filing, increasing knowledge related to laws and regulations, increasing knowledge about tax calculation procedures, the internet provides speed in submitting SPT, and the internet provides verification speed in the E-Filing process. The results of this study support the theory used, namely, TTF. The results of this study support previous research by Dipa Teruna Awaloedin and Mahardi Aldi Maulana (2018) which concluded that internet understanding affects taxpayer compliance.

4. The Influence of E-Filing System Quality, Perception of Ease, and Understanding of the Internet on Taxpayer Compliance

The fourth hypothesis states that the quality of the E-Filing system, perceived convenience, and understanding of the internet affect taxpayer compliance. From the results of statistical tests that have been carried out, it shows that there is an influence of perceived convenience on taxpayer compliance with the results of the F test, the value of F-count is $23,768 > F\text{-table of } 2.70$ and has a significance value of $0.000 < 0.05$, it can be interpreted that the quality of the E-Filing system, perceived convenience, and understanding the internet together (simultaneously) has a significant effect on taxpayer compliance so that it can be said to support the fourth hypothesis (H4).

CONCLUSION

Conclusions

1. The quality of the E-Filing System has a significant effect on taxpayer compliance at KPP Pratama Sumbawa. This means that the better the quality of

the E-Filing system in reporting notification letters, the taxpayer compliance will also increase.

2. Perception of Taxpayer Ease has a significant effect on taxpayer compliance at KPP Pratama Sumbawa. This means that the more taxpayers assume that the use of E-Filing can facilitate the reporting of annual tax returns, the taxpayer compliance will also increase.
3. Understanding of the Internet has a significant effect on taxpayer compliance at KPP Pratama Sumbawa. This means that the more taxpayers understand about using the internet in finding tax information, the taxpayer compliance will also increase.
4. The quality of the E-Filing system, perception of convenience, and understanding of the internet together (simultaneously) have a significant effect on taxpayer compliance at KPP Pratama Sumbawa Besar. This means that the better the quality of the E-Filing system in reporting notification letters, the more taxpayers think that the use of E-Filing can facilitate the reporting of annual tax returns, and the more taxpayers understand about using the internet in finding tax information, the taxpayer compliance will increase.

Suggestions

1. Subsequent research on taxpayer compliance can add other independent variables. The suggestion is caused by the result of the coefficient of determination (R^2) which shows the figure of 42.6% which means the remaining 57.4% is influenced by other independent variables besides the quality of the E-Filing system, the perception of the convenience of the taxpayer, and understanding of the internet.
2. The Directorate General of Taxes is expected to improve the quality of the E-Filing system because when the annual SPT reporting deadline is near, the server from the E-Filing system often experiences problems or the server is down. In addition, KPP Pratama Sumbawa Besar is also expected to hold socialization regarding the procedure for reporting Annual SPT using E-Filing far from the deadline for reporting the Annual SPT because there are still many taxpayers who do not understand the procedure for reporting Annual SPT using E-Filing.

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