



Taxpayers' Perception Of E-Filing System In Increasing Behavior Of Annual Reporting Of Tax Return (Indonesian Evidence)

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Abstract

The number of e-filing users, especially individual taxpayers has steadily been increasing, but this system has not been implemented by all registered taxpayers. This aims of this study are to examine the effect of attitude towards behavior, subjective norms, and perceived behavior control on intent to use e-filing by using the Theory of Planned Behavior. Furthermore, the effect of the intent to use e-filing on the behavior of individual taxpayer in reporting Annual Tax Return was included in the analysis. This research was conducted on 243 respondents who validly filled out the questionnaires within the period of May-June 2018 at the Primary Tax Office of Palembang Ilir Barat area. The collected data were analyzed by using Partial Least Square. The findings of the study reveal that the attitude towards behavior, subjective norms, and perceived behavior control have a positive and significant effect on the individual taxpayer's intent to use the e-filing system. In addition, the intent to use e-filing system has a positive and significant effect on the behavior of the individual taxpayers in reporting the annual tax return.