

ABSTRACT

This study aims to test and analyze empirically about the effect of using e-filing on taxpayer compliance and its impact on tax revenues at the Tax Office Pratama Bandung Cibeunying in the period 2014 to 2016. The factors tested in this research is the use of e-filing , taxpayer compliance and tax receipts.

The method used in this research is descriptive method and verificative method. This study uses secondary data obtained from the Tax Office Pratama Bandung Cibeunying in the period 2014 - 2016. The sample used in this study using saturated sample technique, so that all populations used as research objects sampled. Testing research hypothesis using SPSS 21 for Windows. To know the effect of e-filing on Taxpayer compliance and its impact on tax revenue, path analysis, correlation analysis, and coefficient of determination are used.

The results showed the use of e-filing has a positive but not significant impact on taxpayer compliance. Taxpayer compliance has a positive but insignificant influence on tax revenue. The use of e-filing through Taxpayer compliance has a positive but insignificant effect on tax revenue.

Keywords: *E-filing, Taxpayer Compliance, Tax Receipts.*