

ABSTRACT

The Goals of this Research is to determine the influence of *e-filing* of the Taxpayer Compliance at Pratama Bandung TegalegaTax Office. Based on the results of assessments in mind that there are problems with respect to not all WP make tax payments through e-billing and WP have not all reported monthly tax return and SPT Annual timely, and this is because not all WP calculating the tax payable by computerized and yet all WP report SPT using *e-filing*.

The method used is descriptive method of analysis, data collection techniques with field research and library research. In this field study researchers conducted interviews, non-participant observation, and questionnaires to the tax authorities that is based on the view from the side of the taxpayer, data analysis used simple linear regression equation, coefficient of Spearman rank correlation, and the coefficient of determination.

Based on data obtained from the results of the research, showed that the positive influence the use of e-filing on tax compliance. The percentage of Coefficient of determination is 73.79%. This shows that the variances that occur in the variable of tax compliance (Y) 73.79% determined by the variances that occur in e-filing variable (X). The remaining 26.21% influenced by other factors such as: 1) quality of service, 2) the threat of sanctions and personal awareness of the taxpayers who do not know the ease of e-filing services.

The Barriersfaced was the lack of communication between the WP and WP tax authorities who haven't the initiative to learn and understand the use of e-filing, e-billing and computerized tax calculation. Efforts undertaken are KPP strives to add funds for socialization through print and electronic media and conduct training activities as well as education or seminars on e-filing to taxpayers.

The conclusion of this research is the taxpayer compliance is based on data on KPP is still far from achieving the set target due to the use of e-filing and e-billing is still very low. The suggestions to the researchers pointed out, among others, the KPP should be held in cooperation with various government and non-government to hold a seminar or socialization more evenly distributed throughout the coverage area of KPP local ie the 5 sub-districts, make a training schedule on simulated use of e-filing and e-billing computerized at the local KPP.

KeyWord : E-Filing And Taxpayer Compliance