

# THE FACTORS AFFECTING THE USE OF E-FORM FOR REPORTING ANNUAL TAX RETURN FOR TAXPAYERS IN PEKALONGAN

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## ABSTRACT

The ease of use of e-Form is not possible to enjoy if it is not widely used by taxpayers. In reality, there are still some obstacles in using e-Form. This study analyzes the influence of perceived usefulness, perceived ease of use, and taxpayer satisfaction for reporting Annual Tax Returns for taxpayers in Pekalongan using primary data in the form of questionnaires. The analysis technique applied in this study is Partial Least Square. The findings in this study are that the perception of usefulness does not have a positive impact on the use of e-Form, while the perception of ease of use and satisfaction of taxpayers has a positive impact on the use of e-Form. There are suggestions for further research expected to add other variables so that the results obtained become.

## ARTICLE INFO

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## 1. Introduction

Taxes are one of the largest sources of revenue for the state and play a role in the welfare of the people in Indonesia. A tax is a contribution to the state owed by the obligated to pay it according to regulations, without regain, which is directly appointable, and is used to finance public expenses in connection with the duty of the state administering the government (Waluyo, 2013). Taxes as the main source of national fiscal revenue are an important guarantee for the country to carry out infrastructure development and increase overall national strength (Qi et al., 2023). More than 70% of the source of state revenue is from taxes, the rest from customs and excise, non-tax revenues and grants, in other words taxes are the prima donna source of Indonesian state revenue (BPS, 2024). Tax revenue is a source of funds used by the state to support development financing. Therefore, tax revenue is expected to continue to increase so that the country's development can run well (Prameswari, 2023). Along with this, the Directorate General of Taxes has made various efforts to increase tax revenue from taxpayers by making updates in the tax system (Noviandini, 2012; Anisa & Suprajitno, 2020).

In the era of increasingly advanced digitalization, innovation in information technology has become key in the transformation of business and public administration. Information technology has a significant impact on the global spread of information, because technological advances allow information to spread quickly and allow us to know the latest developments through the internet (Anisa & Suprajitno, 2020). One significant innovation is the use of e-Form (Electronic Form) in the process of reporting annual tax returns (Tax Return) by taxpayers. e-Form is a form of information

technology that allows electronic filling and submission of forms, replacing the more traditional manual process and perfecting the existing e-Filing. These changes not only represent the evolution of technology, but also embody the need for efficiency and accuracy for tax reporting. The use of e-Form allows taxpayers to file their Annual Return more quickly, efficiently, and on time. This is in line with the government's efforts to adapt information technology to improve public services and support tax transparency and compliance.

**Table 1. Performance of Submission of Annual Income Tax Return**

Types of Tax Return	e-Filing	e-Form	e-SPT	Manual	Total
Business Entity	44.849	845.406	871	84.068	975.194
Private Person	10.796.868	1.185.827	5.382	405.389	12.393.466
Total	10.841.717	2.031.233	6.253	489.457	13.368.660

Source: Kompas.id (2023)

Based on Table 1. until May 10, 2023 at 23.45 WIB The Annual Income Tax Returns that have been submitted amounted to 13.36 million Annual Tax Returns or grew 2.84% compared to the same period last year. However, the use of the e-Form system is still considered less than optimal because there are still taxpayers who report the Annual Tax Return manually by coming directly to the nearest Tax Office. Overall, however, it can be concluded that individual taxpayers have begun to adopt an electronic system for reporting Annual Tax Returns (Muryanto & Urumsah, 2024). Based on the statement of the Director of Counseling, Services, and Public Relations of the Directorate General of Taxes, the submission of Annual Tax Returns reported by corporate taxpayers is mostly through electronic means with details of 28,059 Annual Tax Returns through e-filing, 934,860 Annual Tax Returns through e-form, and 10 Annual Tax Returns through e-SPT. The remaining 81,982 Annual Tax Returns were submitted manually to the Tax Office (Heriani, 2024).

Quoted from pajak.go.id, the Directorate General of Taxes (DGT) introduced e-Filing in 2014. Then, in 2017, e-Form was introduced with all its advantages for reporting Annual Tax Returns. For the record, e-Filing can only be used for forms 1770 S and 1770 SS, while e-Form can be used for forms 1770, 1770 S, and 1771. e-Form is one of the methods of submitting an Annual Tax Return using an electronic form with an .xfl file extension. Filling out this form can be done offline using the Form Viewer application provided by the Directorate General of Taxes. Annual Tax Returns of Individuals 1770S, Annual Tax Returns of Individuals 1770, and Annual Tax Returns of Entities 1771 can be reported via e-Form (OnlinePajak, 2023).

However, Directorate General of Taxes (DGT) realizes that the introduction of e-Form does not directly make taxpayers switch from Annual e-SPT. Conversely, there are still taxpayers who continue to use the Annual e-SPT. Seeing this, DGT then developed e-Filing and officially closed the e-SPT in 2021 (Alaydrus, 2023). Reporting from DDTC News, the PDF e-Form was released in March 2021. Reporting from DDTC News, the e-SPT 1771 application or electronic Annual Tax Returns in the form of a .csv file as of May 2022 cannot be used. Correction of the business entity Annual Tax Returns can now only be done through pdf e-form. According to Directorate General of Taxes (DGT), the new format of the e-Form provides many conveniences to taxpayers.

The ease of use of the e-Form includes, first, filling it does not require an internet connection. Taxpayers only need to have an internet connection when submitting or submitting the Annual Tax Return. Secondly, the documents that the taxpayer downloads in a pdf extension file. Third, the formular can be opened using Adobe PDF Reader. Fourth, tokens or submit codes can be sent via email and SMS OTP. Fifth, there is a data import feature through comma separated value (CSV) for tabular data such as truncated evidence lists and others (RedaksiDDTCNews, 2024).

The ease of use of e-Form is not possible to enjoy if it is not widely used by taxpayers. In reality, there are still some obstacles in using e-Form. This may be due to weak information technology in

Indonesia as well as taxpayer perceptions in filling out e-Forms. There are factors that have an impact on difficulties in e-Forms including the perception of usefulness, ease of use and taxpayer satisfaction (Anisa & Suprajitno, 2020). The use of e-Form can affect aspects such as benefits, convenience, security, confidentiality, user satisfaction, and the readiness of taxpayer information technology (Santioso et al., 2018; Puspasari & Baihaqi, 2024).

The use of e-Form should be able to make the reporting of the Annual Tax Return more effective and efficient. According to Hermanto et al. (2022), from a taxpayer perspective, reporting Annual Tax Returns with e-Form offers greater flexibility regarding time and location. Taxpayers can use the Annual Tax Return reporting application at any time, not limited to working days and hours, because this application remains available on weekends and outside office hours. Taxpayers do not need to queue and waste time at the tax office to get their Annual Return receipt. In addition, by utilizing this application, taxpayers do not need to use paper to fill out their tax forms.

There are several studies on related variables, including those conducted by Mulyana & Vonna (2024) on the Effect of Perceived Usefulness, Ease of Use and Taxpayer Satisfaction on the Use of E-Filing for Taxpayers at Meulaboh Primary Tax Office. The result is that the perception of usefulness and ease of use does not affect the use of e-filing for taxpayers at the Meulaboh Primary Tax Office, while taxpayer satisfaction affects the use of e-filing for taxpayers at the Meulaboh Primary Tax Office. Santioso et al. (2018) examined the analysis of usability perception, convenience perception, information technology readiness, security and confidentiality affecting interest in e-Filing usage behavior. After testing, the results are the perception of usability, perception of convenience, readiness of information technology, security and confidentiality can affect the behavioral interest in using e-Filing.

The difference in the results of this study made researchers want to research further, namely the perception of usefulness, ease of use, and taxpayer satisfaction with the use of e-Form for reporting Annual Tax Returns for taxpayers in Pekalongan. Based on the previous presentation, this study will examine the effect of perceived usefulness, ease of use, and taxpayer satisfaction on the use of e-Form for reporting Annual Tax Returns for taxpayers in Pekalongan. This study focuses on taxpayers in Pekalongan, thus providing specific insights into how perceived usefulness, perceived ease of use, and satisfaction affect the use of e-Forms in the region. This research uses the Technology Acceptance Model (TAM) to link theory with real practice, providing a strong theoretical framework for understanding the factors influencing technology adoption. In addition, the study was conducted in 2024 thus providing up-to-date data relevant post-pandemic, when electronic systems are adopted more widely.

## 2. Literature Review

### Technology Acceptance Model (TAM)

Technology Acceptance Model (TAM) is a theoretical framework designed to understand the level of user acceptance and adoption of new information technology systems (Kie & Bonjornahor, 2024). TAM is used to measure user trust, attitude, intention, user behavior relationship, and perceived ease of use (Khoiriyah et al., 2023). TAM theory was developed by Davis in 1989. This model aims to predict and explain how technology users receive and use technology in their work (Puspasari & Baihaqi, 2024). In this study, the intended users are individual and corporate taxpayers, while the relevant information technology is e-Form. TAM is the basis for taking the variables of this study, namely the variables of usefulness, convenience, and satisfaction of taxpayers, which affect attitudes towards the use of e-Form.

### Tax Return

According to Law Number 28 of 2007 concerning General Provisions and Tax Procedures, it states that a Tax Return is what taxpayers use to report the calculation and payment of taxes, assets and liabilities, in accordance with the provisions of tax laws and regulations.

### **e-Form**

e-Form is a semi-online Annual Tax Return reporting channel in the form of an electronic form. Users can fill out the Annual Tax Return offline after downloading the form from the e-Form. The process of filling out this Annual Tax Return can be continued at any time from the previous stage (Mekari Klikpajak, 2023). e-Form aims to make it easier for taxpayers to report the Annual Return before the reporting deadline. According to the official website of the Directorate General of Taxes, e-Form can be used for all types of Annual Tax Returns, both nil, underpaid, and overpaid. Annual Tax Return reporting can be done from January 1 to March 31 every year. In general, e-Form is designed to facilitate taxpayers in the process of reporting Annual Tax Returns. With this electronic form, they can fill out and send Annual Tax Returns anytime and anywhere, without the need for a direct visit to the tax office. This not only saves time but also reduces the costs that taxpayers have to incur.

### **Use of e-Form**

The use of e-Form refers to the level of understanding of a person as a taxpayer (WP) when assessing information from his point of view. It is also a measure of how strong a person's interest is in demonstrating behavior related to the online Annual Tax Return system (Yuliana et al., 2022). Thus, a person tends to be interested in using technology if they believe that the technology can improve its performance and its use is easy or requires little effort (Joan & Sitinjak, 2019).

### **Perceived Usefulness**

Menurut Davis (1989), Perceived usefulness is defined as the subjective view held by consumers about the potential of a system. When consumers use such systems, such as electronic payment systems, they see that they are able to improve their performance. Perceived usefulness is a person's belief that using a particular technology (e-Form) will improve their performance (Syahrudin et al., 2024). Meanwhile, according to Mulyana & Vonna (2024), the perception of usefulness is the extent to which e-Form can help taxpayers for reporting Annual Tax Returns.

### **Perceived Ease of Use**

The perceived ease of using technology is the degree to which a person believes that using technology will make it easier (Davis, 1989). The perception of the use of technological systems is the process of deciding on a course of action. If an individual believes that the technology system is easy to use, understand, and learn, then that individual will be more likely to utilize the technology. Conversely, if the technology is considered difficult to use, the individual will not be interested in using it (Yuanita et al., 2020).

### **Taxpayer Satisfaction**

Satisfaction is a condition in which desires or expectations are fulfilled. Service satisfaction occurs when a person feels happy because his expectations are met. The level of satisfaction is determined by the comparison between expectations and performance given. If the performance does not meet expectations, then the result is dissatisfaction. If the performance is in line with expectations, then the results are satisfactory. If the performance exceeds expectations, there will be a feeling of great satisfaction (Wati & Atmadja, 2023). Sugiharti et al. (2015) argue that user satisfaction is defined as the sense of satisfaction felt by taxpayers, which arises from the features provided by the e-Form system, such as the quality of the e-Form system itself and the quality of the information it produces.

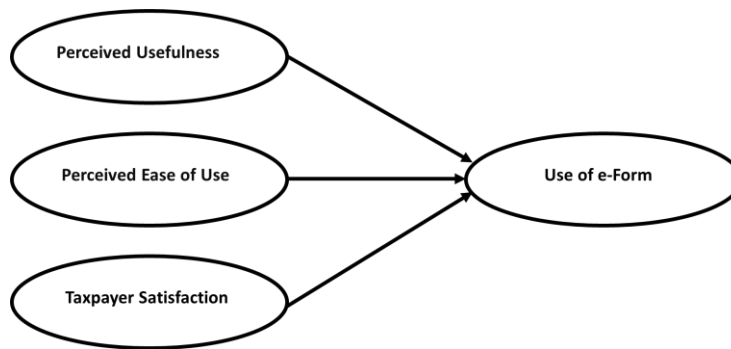


Figure 1. Research Model

### Hypothesis Development

Submission of Annual Tax Returns can be done on an ongoing basis through the Directorate General of Taxes website. By using e-Form, taxpayers do not need to visit the tax office, thus reducing dependence on the opening hours of the tax office (Anisa & Suprajitno, 2020). Selain itu penggunaan e-Form menjadi pilihan yang baik apabila data yang akan dilaporkan dalam SPT Tahunan sangat banyak dan *complicated*. In addition, the use of e-Form is a good choice if the data to be reported in the Annual Tax Returns is very large and complicated. In addition, the e-Form reflects the extent of the taxpayer's understanding in reviewing data from that perspective. It also illustrates a person's strong desire to follow appropriate behavior with the Annual Tax Returns reporting system accessible online (Yuliana et al., 2022). How confident a person is that the usefulness of a system will improve its performance is known as the perception of usefulness. This perception determines the recognition of a system. Taxpayers feel that this will be useful if they submit an Annual Tax Return using an e-Form because taxpayers need to use it (Mulyana & Vonna, 2024). The higher the interest of Taxpayers in utilizing e-Form services, the more active the use of information systems (Anisa & Suprajitno, 2020). Research (Puspasari & Baihaqi, 2024; Amamilah et al., 2024) claim that perceived usefulness influences the use of tax applications, and raises the following speculations:

H<sub>1</sub>: The perceived usefulness has a positive effect on the use of e-Form for Annual Return Reporting for Taxpayers in Pekalongan.

Perceived ease of use is the degree to which a person believes that using a particular technology or system (such as an e-Form) will require less effort and reduce the likelihood of user error (Syahrudin et al., 2024). The ease of use of this technology is an important factor that influences the adoption and use of e-Form. The perception of ease of use has been studied by (Santioso et al., 2018; Anisa & Suprajitno, 2020; Syahrudin et al., 2024) which results in that ease of use affects the use of tax applications, so that the following hypothesis can be built:

H<sub>2</sub>: The perceived ease of use has a positive effect on the use of e-Form for Annual Return Reporting for Taxpayers in Pekalongan.

The more satisfaction with the taxpayer, the more likely it is for a taxpayer to use the e-Form. Research has been conducted by (Mulyana & Vonna, 2024; Puspasari & Baihaqi, 2024) showed that satisfaction had a significant effect on the use of tax applications. Then the following research hypothesis can be formulated:

H<sub>3</sub>: Taxpayer satisfaction has a positive effect on the use of e-Form for Annual Return Reporting for Taxpayers in Pekalongan.

### 3. Method, Data, and Analysis

#### Types of Research

This study uses quantitative research, this research is included in associative research, which is research that aims to determine the relationship between two or more variables (Sugiyono, 2017). Testing in this study used primary data. Data collection techniques by distributing questionnaires

through google forms to individual and corporate taxpayers. The measurement method in this research study is the Likert Scale.

### Population dan Research Sample

The population in this study is taxpayers who are within the scope of the Regional Office of the Directorate General of Taxes of Central Java I. Sample determination using convenience sampling technique, that is samples are only selected based on conveniently/readily available. In this study took a sample of 100 respondents.

### Analysis Technique

The analysis technique applied is Partial Least Square (PLS) analysis. The use of Partial Least Square (PLS) analysis is to test the relationship between variables. According Ghozali (2021), PLS is a powerful analytical method and is often referred to as soft modeling. PLS is also a method designed to solve regression as data must be normally distributed in a multivariate manner and there are no multicollinearity problems and missing data. In addition, PLS is also used to explain the presence or absence of relationships between latent variables. The selection of the PLS method is based on the consideration of this study where there are four variables that cannot be measured directly unless measured by one or more manifest variables. The manifest variable according to Ghozali (2021) is a variable used to represent the latent variable to be measured. PLS analysis consists of two sub-models, namely the outer model and the inner model. The outer model shows how each indicator relates to latent variables, while the inner model shows the relationship or strength of estimation between latent variables or theory-based constructs. Outer model testing includes validity tests and reliability tests, while inner model testing is carried out to see the relationship between variable constructs, namely significance values and R-Square values. In order to analyze the problem, in data processing used tools in the form of SmartPLS 3 software.

## 4. Result and Discussion

### Test Result

#### Instrument Test

The instrument test consists of two tests, namely the validity test and the reliability test. The convergent validity test can be measured by the parameters of the Outer Loading value and the Average Variance Extracted (AVE) value. While the discriminant validity test can be seen from the Cross Loading value. In reliability tests on reflective constructs, it can be seen from the value of Cronbach's Alpha and the value of Composite Reliability.

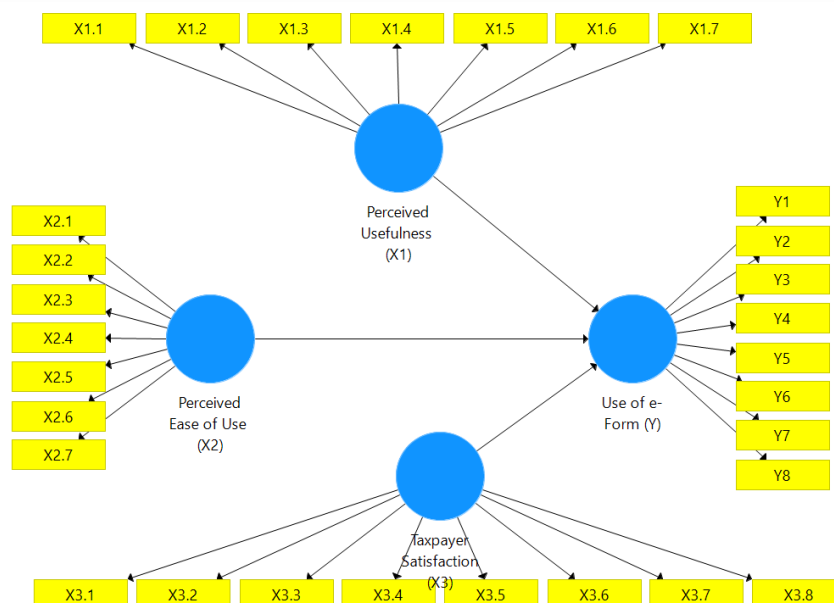


Figure 2. Path Diagram

Validity Test

Table 2. Convergent (Outer Loading) Validity Test Results

No	Variable	Statement	Outer Loading	Result
1	Perceived Usefulness (X1)	X1.1	0.780	Valid
		X1.2	0.732	Valid
		X1.3	0.855	Valid
		X1.4	0.865	Valid
		X1.5	0.855	Valid
		X1.6	0.814	Valid
		X1.7	0.791	Valid
2	Perceived Ease of Use (X2)	X2.1	0.878	Valid
		X2.2	0.767	Valid
		X2.3	0.870	Valid
		X2.4	0.869	Valid
		X2.5	0.886	Valid
		X2.6	0.854	Valid
		X2.7	0.914	Valid
3	Taxpayer Satisfaction (X3)	X3.1	0.905	Valid
		X3.2	0.962	Valid
		X3.3	0.910	Valid
		X3.4	0.933	Valid
		X3.5	0.921	Valid
		X3.6	0.922	Valid
		X3.7	0.844	Valid
		X3.8	0.883	Valid
4	Use of e-Form (Y)	Y.1	0.930	Valid
		Y.2	0.904	Valid
		Y.3	0.894	Valid
		Y.4	0.901	Valid
		Y.5	0.805	Valid
		Y.6	0.867	Valid
		Y.7	0.943	Valid
		Y.8	0.7776	Valid

Source: Output SmartPLS 3 (2024)

Based on Table 2. It is known that the outer loading value of all indicators from each variable > 0.70, so it can be said to be valid (Chin & Dibbern, 2010).

Table 3. Convergent Validity Test (AVE) Results

Variable	Average Variance Extracted (AVE)
Perceived Usefulness (X1)	0.663
Perceived Ease of Use (X2)	0.746
Taxpayer Satisfaction (X3)	0.829
Use of e-Form (Y)	0.773

Source: Output SmartPLS 3 (2024)

Based on Table 3. It is known that the value of Average Variance Extracted (AVE) of each variable > 0.5, so it can be said to be valid (Chin & Dibbern, 2010).

**Table 4. Discriminant (Cross Loadings) Validity Test Results**

	Taxpayer Satisfaction (X3)	Use of e-Form (Y)	Perceived Usefulness (X1)	Perceived Ease of Use (X2)
X1.1	0.717	0.662	0.780	0.684
X1.2	0.608	0.559	0.732	0.588
X1.3	0.850	0.821	0.855	0.830
X1.4	0.817	0.750	0.865	0.786
X1.5	0.804	0.769	0.855	0.804
X1.6	0.771	0.810	0.814	0.762
X1.7	0.743	0.708	0.791	0.744
X2.1	0.845	0.859	0.795	0.878
X2.2	0.697	0.712	0.654	0.767
X2.3	0.801	0.809	0.771	0.870
X2.4	0.874	0.819	0.859	0.869
X2.5	0.873	0.869	0.815	0.886
X2.6	0.788	0.791	0.765	0.854
X2.7	0.905	0.867	0.876	0.914
X3.1	0.905	0.858	0.860	0.881
X3.2	0.962	0.909	0.919	0.929
X3.3	0.910	0.863	0.844	0.883
X3.4	0.933	0.896	0.870	0.882
X3.5	0.921	0.853	0.869	0.883
X3.6	0.922	0.885	0.879	0.864
X3.7	0.844	0.786	0.773	0.816
X3.8	0.883	0.864	0.810	0.850
Y1	0.914	0.930	0.850	0.896
Y2	0.842	0.904	0.759	0.857
Y3	0.839	0.894	0.775	0.847
Y4	0.889	0.901	0.805	0.886
Y5	0.733	0.805	0.764	0.726
Y6	0.818	0.867	0.806	0.839
Y7	0.916	0.943	0.853	0.909
Y8	0.701	0.776	0.711	0.692

Source: Output SmartPLS 3 (2024)

Based on Table 4. It is known that the Cross Loadings value of each indicator in one construct is different from the indicator in another construct. The values of indicators with the same construct converge on that construct. This shows that the construct can be said to be valid (Chin & Dibbern, 2010).

## Reliability Test

**Table 5. Reliability Test Result**

Variable	Cronbach's Alpha	Composite Reliability
Perceived Usefulness (X1)	0.915	0.932
Perceived Ease of Use (X2)	0.943	0.953
Taxpayer Satisfaction (X3)	0.970	0.975
Use of e-Form (Y)	0.957	0.964

Source: Output SmartPLS 3 (2024)

Based on Table 5. obtained Cronbach's Alpha and Composite Reliability values  $> 0.7$ , meaning that the data has qualified to be reliable (Chin & Dibbern, 2010).

## Hypothesis Test

**Table 6. Hypothesis Test Results (Path Coefficient)**

Information	Original Sample (O)	P Values	Result
Perceived Usefulness (X1) -> Use of e-Form (Y)	-0.001	0.989	H <sub>1</sub> rejected
Perceived Ease of Use (X2) -> Use of e-Form (Y)	0.482	0.000	H <sub>2</sub> accepted
Taxpayer Satisfaction (X3) -> Use of e-Form (Y)	0.488	0.002	H <sub>3</sub> accepted

Source: Output SmartPLS 3 (2024)

Based on Table 6. The following results have been obtained:

- Perceived Usefulness (X1) -> Use of e-Form (Y) has an Original Sample value of -0.001, where the value has a negative Original Sample coefficient direction and P Values  $0.989 > 0.05$ , meaning that the first hypothesis (H<sub>1</sub>) is rejected.
- Perceived Ease of Use (X2) -> Use of e-Form (Y) has an Original Sample value of 0.482, where the value has a positive Original Sample coefficient direction and P Values of  $0.000 < 0.05$ , meaning that the second hypothesis (H<sub>2</sub>) is accepted.
- Taxpayer Satisfaction (X3) -> Use of e-Form (Y) has an Original Sample value of 0.488, where the value has a positive direction coefficient (Original Sample) and P Values  $0.002 < 0.05$ , meaning that the third hypothesis (H<sub>3</sub>) is accepted.

## Test Coefficient of Determination (R Square)

**Table 7. Test Results of Coefficient of Determination (R Square)**

	R Square	R Square Adjusted
Use of e-Form (Y)	0.921	0.918

Source: Output SmartPLS 3 (2024)

Table 7. shows that the R Square Ajusted value is 91.8%, meaning that the ability of independent variables, namely perceived usefulness, perceived ease of use, and taxpayer satisfaction in explaining the variable Use of e-Form is 91.8%. The remaining 8.2% were influenced by other variables outside the study.

## Discussion

### The Effect of Perceived Usefulness on the Use of e-Form

Based on the analysis that has been done, it was found that the perception of usefulness does not affect the use of e-Form for reporting Annual Tax Returns for taxpayers in Pekalongan, meaning that the first hypothesis is rejected. This research is contrary to research by (Puspasari & Baihaqi, 2024; Amamilah et al., 2024), but in line with research (Anisa & Suprajitno, 2020). So it can be concluded that there is no relationship between the perception of usefulness and the use of e-Form because taxpayers have not felt significant benefits while using e-Form.

#### **The Effect of Perceived Ease of Use on the Use of e-Form**

Based on the analysis that has been done, it was found that the perception of ease of use has a positive effect on the use of e-Form for reporting Annual Tax Returns for taxpayers in Pekalongan, meaning that the second hypothesis is accepted. Perceived ease of use is the level of confidence a person has about the use of certain technologies or systems (e-Form) that require minimal resources and minimize the possibility of error for users (Syahrudin et al., 2024). It conforms to the Technology Acceptance Model (TAM) developed by Davis in 1989. TAM explains that perceived ease of use is the main factor influencing users' attitudes and intentions to accept and use technology. In this study, the perceived ease of use of e-Forms increases taxpayers' confidence that the system is easy to use and does not pose much difficulty, so they are more likely to adopt and use e-Forms on an ongoing basis. The use of e-Form is clear and easy, making it easier for taxpayers to use it. This is evident by their ease of use as they have sufficient understanding. The use of e-Form makes it easier for taxpayers to fulfill tax obligations, calculate, and report tax obligations. The interaction between the taxpayer and the e-Form system is clear and has no difficulties, making it easy to use. This condition shows that the e-Form system is easy to learn for beginners and makes it easier to report Annual Tax Returns, so taxpayers do not experience difficulties in using it and do not need to print all attachment forms. Thus, it can be concluded that if someone feels the ease of the e-Form system, users will give a positive response to the system and will continue to use it on an ongoing basis. The results of this study are relevant to the findings (Santioso et al., 2018; Anisa & Suprajitno, 2020; Syahrudin et al., 2024) that the perception of ease of use has a positive effect on the use of tax applications for reporting Annual Tax Returns.

#### **The Effect of Taxpayer Satisfaction on the Use of e-Form**

Based on the analysis that has been done, it was found that taxpayer satisfaction has a positive effect on the use of e-Form for reporting Annual Tax Returns for taxpayers in Pekalongan, meaning that the third hypothesis is accepted. User satisfaction is the level of a person's feelings after comparing the perceived performance when using an e-Form with the expectations generated after using an e-Form (Puspasari & Baihaqi, 2024). According to the Technology Acceptance Model (TAM) developed by Davis (1989), user attitudes towards technology are strongly influenced by perceived usefulness and perceived ease of use. Taxpayer satisfaction can be considered as a manifestation of such perceived usefulness and ease of use. When taxpayers find the e-Form useful and easy to use, it increases their satisfaction. If satisfaction with the e-Form is high, taxpayers will tend to use this technology more often to file their tax returns. Satisfaction that can increase the use of e-Form includes timely tax reporting, cost savings, acquisition of necessary information, satisfaction with system services and information produced, and pleasant experience in using electronic systems. When taxpayers feel that the e-Form meets their needs and expectations, then they feel satisfied. If the e-Form system exceeds the expectations of taxpayers, they will feel very satisfied. This means that taxpayer satisfaction affects the level of use of the e-Form. The higher the satisfaction felt by taxpayers, the more sustainable the use of e-Forms. Based on the results of the study, taxpayers in Pekalongan are satisfied with the features provided by the e-Form system. This satisfaction arises from the quality of the e-Form system and the quality of the information produced. This means that the higher the level of satisfaction of the taxpayer, the higher the level of use of the e-Form by the taxpayer. The results of this study confirm the findings (Mulyana & Vonna, 2024; Puspasari & Baihaqi, 2024) that taxpayer satisfaction has a positive effect on the use of tax applications for reporting Annual Tax Returns.

## 5. Conclusion and Suggestion

Based on the research that has been done, the result is that the perception of usefulness does not have an impact on the use of e-Form for Annual Tax Return Reporting for Taxpayers in Pekalongan., while the perception of ease of use and satisfaction of taxpayers has an impact on the use of e-Form for Annual Tax Return Reporting for Taxpayers in Pekalongan. From the conclusions, it is expected for future researchers to add various other variables that may have an impact, such as the level of digital knowledge of taxpayers, security and confidentiality or the influence of external factors such as changes in cost strategies. It can then add a test region and add a larger number of samples. This is expected to increase the accuracy of the results obtained, so that future research can achieve more optimal results.

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