

Changes in Annual Tax Return Reporting (Spt) On Individual Taxpayer Compliance (Case Study of Taxpayers Reporting Tax Returns at Kpppratamanorthkarawang).

- **Author(s):** Syamsul Huda ,Cecep Hermana ,Harpa Sugiharti
- **Abstract:** The DJP must be able to determine a main policy that is able to boost tax revenues by carrying out improvements to tax policies and the entire system contained therein. DJP finally enabled internet technology to be able to provide a renewal and convenience in carrying out tax payments and reporting of tax returns for taxpayers. With the existence of an online system that is able to provide fairly easy access for all taxpayers, will make a positive change in optimizing tax revenues. The whole system and accompanied by an increase in excellent service from KPP is expected to be a must to increase the voluntary compliance of taxpayers with the opportunity to settle all their tax debts. To be able to find out and how the impact of adding or changing the SPT reporting system from manual to electronic is the ultimate goal of this research activity. Taxpayers with non-employee status that registered at KPP North Karawang became the population in carrying out this research with the results of research hypotheses H1, H2, H3, and H4 namely the difference in submitting SPT returns manually and online (e-filing) on the dimensions of SPT compliance, accepted. This study proves that the submission of annual tax returns manually and online (e-filing) on Taxpayer compliance is different, due to differences in awareness, understanding, fiscal services, and the quality of e-filing experienced by Taxpayers when reporting SPT.
- **Keywords:** DJP, renewal, taxpayers, revenues, voluntary, tax debts, hypotheses.