

ABSTRACT

An obedience of a taxpayer in reporting their tax return is the main requirement of having an optimal tax income. Since 2012 on February 1st, Directorate General of Taxation (DGT) established their new technology called e-Filing, to provide a facility for the taxpayer so that they can report their tax return a lot more easier. User acceptance of a new technology has become something to be noted. A new technology that have usefulness and ease of use will influence an attitude towards use, then it will has an influence to intention to use the technology. The purpose of this research is to find out how the perceived of usefulness (PU) and perceived ease of use (PEOU) has an influence to attitude towards use (ATU) and how ATU has an influence to intention to use (ITU) e-Filing used by taxpayer at KPP Pratama Purwakarta.

This research have 20 indicators and using questionnaires to obtain the data. The descriptive statistical analysis and Partial Least Squares (PLS) are used as the method to process the data which is collected in this research. 123 respondents are involved by using purposive sampling method.

The result of this research shows that the respondent's perception on PU is at 83,42% which is strongly agree, PEOU is at 78,05% which is strongly agree, ATU is at 80,13% and ITU is at 79,32% which is strongly agree for both of them. This research also shows that PU and PEOU have positive influences to ATU and ATU has positive influence to ITU. It is necessary that the e-Filing needs a regular maintenance to maintain the quality of the usefulness of the e-Filing. Furthermore, the features of e-Filing needs to be developed by adding some interactive features, so that it will increase the intenton of users to use e-Filing.

Keywords: *attitude towards use, e-Filing, intention to use, perceived ease of use, perceived of usefulness, technology acceptance model.*