

## **ABSTRAC**

*Taxpayer compliance is the fulfillment of tax obligations to taxpayers so that tax revenues can exceed the level of realization targeted in the state budget. National taxpayer compliance is still relatively low until the end of 2022. The Directorate General of Taxes noted that the realization of the reporting of the Annual Tax Return (SPT) as of April 1, 2022 reached 15.8 million of the 19 million taxpayers who reported the Individual Tax Return.*

*This study aims to determine the effect of the Application of the Self Assessment System, the Quality of Fiscal Services, the Utilization of e-Filing on Taxpayer Compliance.*

*This research is a descriptive quantitative study. The population in this study were MSME individual taxpayers registered at KPP Pratama Karanganyar in 2023, totaling 60,417 with a sample of 100 MSME individual taxpayers. Reliability tests include validity tests and reliability tests. Classical assumption tests include normality tests, multicollinearity tests, and heteroscedasticity tests. The data analysis method used is the coefficient of determination (R) test, simultaneous test (f), and partial test (t).*

*The results in this study state that the effect of the Application of the Self Assessment System, the Quality of Fiscal Services, the Utilization of e-Filing simultaneously has a significant effect on Taxpayer Compliance. In addition, the variables of the effect of the Application of the Self Assessment System, the Quality of Fiscal Services, the Utilization of e-Filing each have a partial effect on Taxpayer Compliance.*

*For further researchers, it is hoped that this research can be developed on other variables that are still related to efforts to improve taxpayer compliance. For KPP Pratama Karanganyar, it is hoped that with this research the KPP Pratama Karanganyar can increase efforts to improve taxpayer compliance by maximizing the Application of the Self Assessment System, Quality of Fiscal Services, Utilization of e-Filing.*

**Keywords:** *e-Filing, Taxpayer Compliance, Fiscal Service Quality, Self-Assesemnt System*