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Implementation of E-Government In Taxpayer Reporting Community of Lampung Province

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Abstract. Tax reporting is a manifestation of the obligations of citizens and the participation of taxpayers to directly and jointly carry out tax obligations for state financing and national development. The purpose of this study is to find out and understand how the application of information technology bases in government services (Electronic Government) is primarily in the use of e-Filing in the annual reporting of individual taxpayers in the Society of Lampung Province, Indonesia. The data analysis technique used in this study is a qualitative descriptive data analysis technique, namely a data analysis technique by describing the data obtained in its entirety, starting from the procedures for registration, reporting and electronic reporting proof documents at the Lampung Provincial Tax Office. The results of this study indicate the effectiveness of the use of e-Filing in the annual reporting of individual taxpayers, namely by system, tax reporting is more effective in terms of annual tax reporting and is more accurate because the technology system guides taxpayers in filling out Annual Tax Returns. Procedurally, tax reporting is easier because it fills in the Annual Tax Return in the form of a wizard and is faster because it can be done anywhere and anytime, namely 24 hours a day, 7 days a week because it utilizes the internet network.

Keywords: digitalization, E-Government, taxpayers, Lampung Province

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Introduction

The progress and development of the State is certainly inseparable from the awareness of its citizens in paying taxes. Taxes are paid for the benefit of the State in financing regional development. Taxes are directed at realizing independent and reliable national economic growth to improve the welfare of the people of all regions of the country in a fair and equitable manner. Thus the tax must be directed as an effort to increase the income of the Indonesian people, especially the people of Lampung Province.

According to Law Number 16 of 2009, Tax is a mandatory contribution to the state that is owed by individuals or entities that are coercive based on the law, by not getting compensation directly and used for the needs of the state for the greatest prosperity of the people. Tax reporting is a manifestation of state obligations and the role of taxpayers to directly and jointly carry out tax obligations[1].

Lampung Province Tax Revenue as of June 30 2022 has increased significantly. When compared to the same period in 2021, Lampung's tax revenue has grown by 26.58 %. The biggest increase was contributed by Export Customs revenue which increased by IDR 0.601 trillion (77.33 %). In total, Lampung Province's realized revenue reached IDR 5.37 trillion, consisting of tax revenue of IDR 4.86 trillion and Non-Tax State Revenue of IDR 0.51 trillion. Meanwhile, the contribution of tax revenue comes from Non-Oil and Gas Income Tax of Rp. 2.01 trillion, Value Added Tax of Rp. 1.2 trillion, Land and Building Tax of Rp. 11 billion, Other taxes of Rp. 62.75 billion, and International Trade Tax of IDR 1.58 trillion [1].

The data above shows that Lampung Province's income has increased quite significantly, this is of course inseparable from the performance of the government which continues to actively socialize the importance of paying taxes and not only socializing the benefits of taxes but also the success of increasing tax revenues for the Lampung provincial government which is also supported by services effective and efficient government with service innovation based on digital information technology (Electronic Government).

The Government of Lampung Province in implementing information technology-based public services within the Lampung Provincial Government (E-Government), especially in the service of taxpayers, has been quite successful. This success is known because the Lampung Provincial government has innovated tax services by using E-Filing which can be very easily used by the public. The virtue of this innovation is the ease and speed of public services provided, of course, by the government of Lampung Province, Indonesia.

The focus of research on the application of e-government in the reporting of community taxpayers in Lampung province is how to apply management information systems in public services (implementation of e-filling) in the government of Lampung province, as well as what are the inhibiting aspects of the implementation of the e-government program in Lampung province. Indonesia

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[1] Law Number 16 of 2009 (In Indon.).

Theoretical Review

There are several definitions of the system according to experts which will be reviewed in this literature review. To explain the meaning of this system will cite the opinion of several authors. According to Gordon B. Davis, in his book management information Systems: conceptual foundation, structure, and Development, states that systems can be abstract or physical. An abstract system is an orderly arrangement of interdependent ideas or conceptions. For example, a theological system is an orderly arrangement of ideas about God, humans, and so on. A physical system is a series of elements that work togeter to achieve a goal [2].

According to Norman L. Enger in Moekijat a system consists of related activities to achieve company goals such as inventory control or production scheduling. Then, according to Prajudi Atmosudirdjo in Moekijat, something consists of objects or elements, or components that are related and related to each other in such a way that these elements form a processing unit or certain processing [3].

The analysis is based on the variables in theory according to Sedarmayanti (2017), which are used, including employee abilities, employee placement, authority, responsibility and employee motivation. There are still obstacles in the field that have an impact on the effectiveness of using technology to make it easier to provide services to the community. The community satisfaction index is also a very clear reference for assessing that the Lampung Province government has proven optimally in developing the quality of human resources and infrastructure to support services to the community in Lampung Province [4].

According to the Encyclopedia of Administration in the book Moekijat A series of procedures that have become a unity to carry out a function. For example, an archive system. This includes various procedures and methods in classifying letters, giving them certain codes, storing them in files, maintaining them properly, continuing to the last method of getting rid of and prolonging letters that are no longer needed [5].

According to Notohadiprawiro, in the journal Yonatan Liliek Prihartanto, the term information itself generally implies an organized collection of data along with procedures for its use that cover more than just presenting the data [6]. According to Murdick et al in Wahyudi and Subando, it can be briefly formulated that data are facts that are not being used in the decision process, usually recorded for archiving without the intention of being immediately retrieved for decision making [7].

Similar research was also conducted by Side with his research entitled "Implementation of the E-Filing System in the Service of Annual Tax Returns (SPT) at the South Makassar Pratama Tax Service Office" which aims to find out how the online service system process is carried out and the consistency of implementation The online system at KPP Pratama South Makassar is based on Parker's theory in the form of optimal information such as availability, easy to understand, relevant, useful, timely, reliable, accurate and consistent. His research shows that there is data that still uses a manual system at the South Makassar KPP [8].

Research Methods

In this research, the type of research used is a qualitative descriptive approach. The qualitative descriptive approach is "a research procedure that describes descriptive data in the form of written or spoken words from people and behavior that can be observed [9]. This research is to find out or describe the reality of the events being studied so as to make it easier The author obtained objective data in order to know and understand the application of the E-Filling system in the Annual Notification Letter service at the Lampung Province Tax Office. Data collection techniques according to Sutrisno Hadi in the book Sugiyono suggest that those used in this research are observation, documentation and interviews [10].

Research Results And Discussion
Implementation of E-Government (E-Filing System)
in Tax Services in Lampung Province

In accordance with the research objective, namely wanting to find out how far E-Filling is implemented in the Annual Tax Return Service at the Lampung Province Tax Office, Indonesia, the author conducted a qualitative research method with sources related to the implementation and knowing the path or process of implementing E-Filling in the office. This was done through interview techniques with relevant informants at the Lampung Province Tax Office, Indonesia.

Please note that E-Filling is a method of submitting an Annual Tax Return electronically which is done online and in real time via the internet on the website of the Directorate General of Taxes or an Electronic Annual Tax Return service provider or Application Service Provider (ASP). Meanwhile, the Annual Notification Letter is used by taxpayers to report the calculation and/or payment of tax, tax objects and/or non-tax objects and/or assets and liabilities, according to the provisions of tax laws and regulations.

The data below shows that the government's commitment to channeling regional budgets from the proceeds of state expenditure allocated in the state revenue and expenditure budget is based on policy programs that have been created with a focus on the welfare of society in general (Table 1).

Table 1

**Data on Realization of Transfer To Regional And Village Funds
Distribution for Lampung Province, Indonesia 2022**

Types of transfers to regional and village funds	2022		
	Ceiling	Realization	%
Profit sharing funds	670.95	224.24	33.42
General allocation funds	12.021.11	7.012.31	58.00
Physical special allocation funds	1.920.27	126.61	6.59
Special non-physical allocation fund	4.096.61	2.341.50	57.16
Regional incentive funds	43.96	21.99	50.00
Total	**18.752.92**	**9.726.65**	**51.87**

Source: Ministry of Finance of the Republic of Indonesia 2023.

The success of government service programs can certainly be supported by effective and efficient services that pay attention to the concept of justice which can be seen from the level of public confidence in the benefits of paying taxes themselves. In addition to the relatively high tax benefits for the development of an area, the maximum income from taxes is also an indicator of the success of the regional government of Lampung Province, Indonesia. The following is data related to regional income and expenditure realization of Lampung Province, Indonesia (Table 2).

Table 2

Data on Realization of I-Accounts for Lampung Province, Indonesia 2022, Billion Rupiah

Description	Regional State Expenditure Revenue Budget Target	Realization	Realization	Growth
A. Income And Grants	**8.310.37**	**4.245.66**	**5.374.03**	**26.58 %**
I. Taxation Revenue	**7.450.68**	**3.774.69**	**4.864.24**	**28.86 %**
Income Tax	3.187.06	1.321.18	2.013.39	52.39 %
Value-Added Tax	3.330.21	1.316.76	1.198.83	−8.96 %
Property Tax	155.03	38.28	11.00	−71.28 %
Other Taxes	145.62	68.17	62.75	−7.95 %
Excise	0.54	0.52	0.79	51.48 %
Import Duty	330.53	251.81	197.95	−21.39 %
Export Duty	301.69	777.97	1.379.53	77.33 %
II. Non-Tax Revenue	**859.86**	**470.98**	**509.79**	**8.24 %**
B. Country Shopping	**17.918.75**	**15.841.32**	**14.089.30**	**−11.06 %**
I. Central Government Expenditure	**8.848.10**	**4.624.69**	**3.249.54**	**−29.73 %**
Employee Shopping	3.717.64	1.908.47	1.772.73	−7.11 %
Shop Goods	3.221.41	1.280.88	1.089.01	−14.98 %
Capital Expenditures	1.876.93	1.423.85	373.10	−73.80 %
Social Assistance	32.11	11.48	14.69	28.00 %
II. Transfer To Regional And Village Funds	**9.070.66**	**11.216.63**	**10.839.76**	**−3.36 %**
Transfer To Region	6.743.83	10.230.28	9.726.65	−4.92 %
Balancing Funds	6.743.83	10.230.28	9.736.65	−4.92 %
General Allocation Funds	12.02	7.057.94	7.012.61	−0.65 %
Physical Special Allocation Funds	1.920.27	208.56	126.61	−39.29 %
Non-Physical Special Allocation Funds	4.096.61	2.476.61	2.341.50	−5.46 %
Profit Sharing Funds	670.95	348.98	224.24	−35.74 %
Regional Incentive Funds	43.98	138.20	21.99	−84.09 %
Special Funds	–	–	–	–
Otsus Fund	–	–	–	–
Village Funds	2.326.83	986.35	1.113.11	12.85 %
C. Primary Balance (A-B)	**−9.608.38**	**−11.595.65**	**−8.715.27**	**−24.84 %**

Source: Ministry of Finance of the Republic of Indonesia 2023.

INTERNATIONAL EXPERIENCE OF PUBLIC ADMINISTRATION

The data above shows an increase in tax revenue in the province of Lampung, Indonesia. This increase is of course inseparable from efforts to develop digital-based technology to facilitate services to the community in Lampung Province. In its services, the Directorate General of Taxes always innovates to provide excellent service by issuing an online-based information system using a computerized system, namely the E-Filling System in reporting taxpayers' Annual Tax Returns. The author considers the application of E-Filing to be very close to the information requirements that must be met if the application of this system is considered optimal, for this reason the author uses Parker's theory [11], optimal information such as availability, understanding, relevance, usefulness, timely, reliability, accuracy and consistency because the contents provided contain taxpayer information which must be reported by the tax officer. Therefore, this theory plays a very important role in assessing the implementation of the E-Filling system, by knowing the conditions state.

Availability

The availability here explains the information requirements needed by taxpayers and also information recipients who manage information from taxpayers. The provision mechanism referred to here is intended for taxpayers to fill in general data which will be managed by the party who processes the taxpayer's Annual Tax Return via the system E-Filling. The results of the author's interview with the Head of Subdivision at the Lampung Province Regional Revenue office revealed that the E-Filling facility is an online service that only provides general information such as the Taxpayer's name, the taxpayer's address, due to maintaining taxpayer confidentiality, and who can access the Annual Tax Return. in detail, only Representative Accounting according to the taxpayer's area.

From the results of the interview, the Accounting Representative responded to the response, who revealed that the E-Filling online service was accessed directly by the Accounting Representative in accordance with the taxpayer's area to monitor taxpayer compliance, such as supervising formal reporting, namely timely reporting, and material reporting such as detailed financial amounts, the details in question such as money or sales turnover or profit. The Annual Notification Letter reported earlier is the same as what was said by the Accounting Representative through interviews, namely that this Annual Notification Letter aims to report income, list of debts, list of assets and family (personal) list. Meanwhile, for entrepreneurs, there is bookkeeping that must be included along with balance sheets and profits.

From the results of interviews with the two relevant informants, namely the service section and Accounting Representative, it can be seen that the availability of information regarding E-Filling has been implemented well, this is proven by the existence of synchronous response feedback between taxpayers and their Annual Tax Returns which are reported with responses. Accounting Representative whose job is to analyze the input results of taxpayers' Annual Tax Returns using the E-Filing system. So it can be concluded that the implementation of E-Filling is truly implemented by individual taxpayers and entrepreneurs who must be reported

through the Annual Tax Return process which must be submitted. For this reason, in the availability aspect, it can be assessed that the facilities provided via electronic basis are quite good and there is direct monitoring by officers so that taxpayers can easily get services quickly.

Easy to Understand

Easy to understand is a way to demonstrate good service in providing maximum service so that customers, in this case taxpayers as service recipients, can quickly grasp the updated system from a manual to an online system, whose orientation makes it easier for taxpayers to access services more quickly anywhere. is at. This is in accordance with what was expressed by the Head of the Sub Division who said that the system that is currently being used is good, and is very easy to help taxpayers in reporting Annual Tax Returns, in fact this system is very easy to understand because filling it in is like filling in an E-mail: or account registration which is commonly used by computerized digital media users today.

The same thing was conveyed by the community as taxpayers who are served, saying that the E-Filling system is very easy and fast to access because it uses a network system, however what was conveyed by the community is that the service provided is not completely good because the community also still experiences problems, including if the community or the taxpayer experiences problems in accessing it, the taxpayer can go directly to the office to be guided by the officers there on how to access E-Filling, meaning that the system that has been created and operated is not completely perfect, there are still manual services that are still being provided.

Relevant

Relevant has a close connection and connection with the main problem being faced [5]. Relevant is previous research that has already been done and is considered quite relevant / related to the title and topic to be researched which is useful for avoiding repetition of research with the same subject matter [12].

Process The relevance of a system is considered good if it matches the current needs of the office and what is needed by the customer, this means that this e-filling must be relevant to the conditions and needs of the tax office and the needs of the taxpayer, this is in accordance with the data from interviews with the Head of the Office Section Lampung Province Tax which says that it is quite relevant because the application is easy and already internet-based, taxpayers who have a smartphone can access it via a smartphone, but if they cannot via a smartphone because there are files that must be scanned then they must go through a PC, except files that is attached is scanned and then sent to the smartphone, it will work. For this reason, in terms of relevance, the government has considered it quite good.

INTERNATIONAL EXPERIENCE OF PUBLIC ADMINISTRATION

The author also considers the level of relevance of the implementation of E-Filling to be very relevant in the present because network-based access can be accessed via smartphones, which the majority of people currently have. Furthermore, the benefits obtained as a result of implementing E-government are forms of effectiveness in the use of paper and ink, so as to be able to reduce costs which are quite high. The same thing was conveyed by the Head of Sub-Division where the most different was before E-Filling, in this case manual, namely the service process that takes a long time to work, with E-Filling it depends on taxpayers to access even though the office is closed, so that it makes it easier for each other and provides benefits.. The benefits are also felt by taxpayers who think it is enough to relieve them.

At this stage of the process, the taxpayer and the service party must indeed have a cooperative spirit between the service provider and those who must be served, so since the existence of the E-Filling system, cooperation between service providers and taxpayers has been well established with the benefits of E-Filling, with the conveniences provided. directly felt by both taxpayers and service parties and those who manage Annual Tax Returns that are reported through the implementation of this E-Filling system.

Punctuality

In the service process with the E-Filing system, it is an online tool which is understood to make it easy and quick to find out the Annual Tax Return reported by the Taxpayer, because the process is usually called Real Time. This was expressed by the Head of the Service Section, Head of the Sub Division, who said that the process which is carried out very quickly and in real time, because it is accessed automatically and the time is appropriate when the E-Filling system operation process is opened by the Taxpayer until it is finished, then it can be immediately accessed by the Accounting Representative and managed. Unlike at the manual where the process must be recorded, compiled again by the Annual Tax Return service officer who has reported it, then it can be analyzed and managed by the Accounting Representative.

The timeliness here is indeed at the stage of using a network-based computerized system, in this case the E-Filling system, the authors consider it to be fast because it is supported by a network that is often used in today's technological era, therefore the timeliness of using the E-Filling system can be very accurate. rely on in reporting the taxpayer's tax return.

Reliability

Abidin [13], explains that reliability is one of the dimensions of quality service. The reliability of a good system is the power that can support organizational performance and resources, in this case E-Filing is expected

to be reliable [8]. The reliability of a good system is the power that can support organizational performance and resources, in this case E-Filling is expected to be reliable. This was conveyed directly by the head of the Service Section who said that E-Filling is expected to stimulate tax revenues through reporting Annual Tax Returns properly and as a reminder of the taxes that must be paid, because the system makes it very easy for Taxpayers to be able to access E-Filing anywhere. only, there is no need to come to the office again and queue again, it's just that often in carrying out the E-Filling process the Taxpayer experiences problems such as forgetting the Password, or the E-Fin Id that was given and the like.

This was also conveyed by the Accounting Representative who revealed that Taxpayers were compelled to report the Annual Tax Return because the service facilities were quite good, in the sense that the operating system was also quite good, so that a more comfortable E-Filling system encouraged them to be more obedient in paying taxes on time. Time helping taxpayers not to be subject to sanctions, due to delays in reporting Annual Tax Returns, for one day late reporting is one month late. It can be understood that the reliability of the e-filling in question is reliable by the tax office and can also be relied upon by the taxpayer himself to help taxpayers avoid late sanctions due to other factors or possibly negligence of the taxpayer.

Accurate

Accuracy is very important in the data management process [14], in this case the accuracy of the E-Filling system which can help an Accounting Representative processor in managing incoming data or in this case the Annual Tax Return reported by the Taxpayer. The accuracy process of this system was conveyed directly by the Accounting Representative who revealed that the problem of an accurate system really depends on the taxpayer, because the taxpayer makes the input themselves, but there is certain data that is input in the form of a PDF file, so the level of accuracy is quite high, because there are 76 file form, so that throughout the financial reporting it can avoid errors.

In this interview stage, it means that the level of accuracy of this system is indeed very good because there are attachments that can only be processed by Representative Accounting and managed by Representative Accounting as well. There are things that depend on the taxpayer, usually the identity data is sometimes filled in incorrectly by the taxpayer himself, but this can be corrected and adjusted again.

Consistent

Consistent here is a form of data presentation by taxpayers using the E-Filing system which must be implemented consistently and reported online continuously because taxpayers already have an id to access E-Filling online.

The following is the result of an interview by the head of the service section Head of Sub-Division regarding the consistency of taxpayers who must report their Annual Tax Return via online, that is, after the Annual Tax Return is reported online, further reporting must be continued, because taxpayers already have access to be able to carry out this process and have an id that is directly provided by the service provider, in this case provided by the Lampung Provincial Tax Service Office, which is called E-Fin, while there is a 1 (month) dispensation for those who are late in reporting their Annual Tax Return. The statement from the head of the service section was also responded by the Accounting Representative, namely that E-Filling is mandatory, but there are still those who are given dispensation to choose to use E-Filling or not, but with the condition that the income is below 60 million and usually the person who uses it is a pensioner. in the sense that taxpayers who have reported their Annual Tax Return for a long time before E-Filling existed, the dispensation can be applied.

As for the dispensation, if there are taxpayers who do not have time to report their Annual Tax Return, due to problems such as network disruption or an upgraded system or the like and want to report the Annual Tax Return as soon as possible, they can go to the tax service office.

From the interview results above, the consistent level of E-Filing users must be mandatory and must continue to report online, because access is easy and fast, and can be analyzed and accessed directly to the Accounting Representative as the main task of analyzing the Annual Tax Return. The dispensation is adjusted to the requirements mentioned by the informant. Taxpayers who Report Manually and Taxpayers who have Reported by means of the E-Filling System. E-Filling is the process of electronically submitting an annual tax return created by the Directorate General of Taxes by implementing this system in stages and gradually, in this case the application of indirect E-Filling is evenly used by taxpayers, both individuals and business taxpayers.

This was explained through an interview with the Head of the Reporting Department who revealed that E-filling was implemented in stages, around 2014 (three years ago) those who were allowed to use E-Filling at the start were employees (individual taxpayers), and in 2016 Corporate Taxpayers (Taxpayers). Entrepreneurs can now use E-Filling and non-employee taxpayers can also use E-Filling. And in 2017 everyone will be able to use E-Filling evenly and it is hoped that they will already use E-Filling. This explains that E-Filling is not recommended to be implemented directly by all Lampung Province tax offices. The first parties who can access E-Filling are employees in the office. The data from the office that the author got is as follows.

1. Annual Notice of 1771.
   Is a form for reporting the Annual Income Tax Return for a business entity.
2. Annual Notice 1770 81.
   Is a form for reporting the Annual Income Tax Return for an individual entrepreneur. For example, an individual owns a business: shops, furniture, workshops, salons, doctors, consultants, restaurant businesses, and others.

3. Annual Tax Return 1770 (S).

   Is a form for reporting the Annual Income Tax Return for an individual non-entrepreneur with an income of over 60 million. For example, individuals whose income is solely as employees who receive income from employers, such as banking employees, government agencies. This form is also used if an individual's income does not exceed Rp. 60,000,000, — but (wife, husband) are also employees.

4. Annual Notification Letter 1770 (SS).

   Is a form for reporting the Annual Income Tax Return for an individual non-entrepreneur with an income of up to 60 million. For example, an individual whose income is solely as an employee who receives income from an employer of banking employees, government agencies.

In the process of implementing E-Filling, it was carried out by the employees who served at the tax office in accordance with their work area, who were first encouraged to carry out E-Filling which was directly requested by the Directorate General of Taxes, and also as an introduction process for E-Filling before being appealed to the public. Implementation of E-Filling is a form of administrative activity carried out by the government based on its authority, but some of the central government's authority has been given to regional governments to ensure that the government can run effectively and efficiently [15]. However, in the process of implementing E-Filling, there are still those who report manually on the matter that the implementation of E-Filing has many conveniences, and the Directorate General of Taxes has conducted socialization at any time.

The interview related to socialization was explained by the Head of Sub-Division who said the socialization process was always carried out at any time, because this E-Filling made it easier for taxpayers to report Annual Tax Returns and the process was also Real Time or on time, but because maybe the habit of taxpayers who have been ingrained from the past always wants to report the Annual Tax Return at the office. This was conveyed by the Accounting Representative who said the socialization process was always conveyed via radio, print media in this case newspapers, and also social media, namely Facebook and Instagram.

The description of the implementation of E-filling has been carried out by implementing it in stages and the socialization process has been carried out both by the Directorate General of Taxes itself by urging employees who work in tax services to report online using E-Filling and socialize through electronic media and other media, It is hoped that this E-Filling process can gradually improve and all can use this online system in reporting Annual Tax Returns for both individual and corporate taxpayers effectively and efficiently.

Conclusion

From several discussions and a series of analyzes that have been carried out by the author at the Lampung Province Tax Office, the following conclusions are obtained:

That the implementation of the E-Filling system has been implemented well, and the implementation process has been carried out in stages. Furthermore, the provision of information is said to be in accordance with the theory explained by Parker, where the intent and purpose of optimal information is aimed at several supporting factors that can explain it well, namely availability, reliability, relevance, timely, useful, easy to understand, accurate, and a good level of consistency that requires reporting once doing E-Filing must carry out E-Filing continuously and in realizing the implementation of this E-Filling system at the Lampung Province Tax office, socialization has been carried out from the government itself by appealing to and requiring tax office employees all regions to report their Annual Tax Returns online, namely using the E-Filling system. And according to the perception of taxpayers, both general taxpayers and employee taxpayers or employees at the Lampung Province Tax Office are considered good and very easy for taxpayers, but there are still common obstacles such as a slow network, which sometimes affects the online reporting process to be slow.

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Цифровизация системы налоговой отчетности в Индонезии на примере провинции Лампунг

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Аннотация. Налоговая отчетность — это проявление обязанностей граждан и участие налогоплательщиков в прямом и совместном выполнении налоговых обязательств в целях государственного финансирования и национального развития. Целью данного исследования является выяснить влияние информационных технологий на функционирование систем государственных услуг, на примере электронной подачи годовой отчетности индивидуальных налогоплательщиков в индонезийской провинции Лампунг. Исследование основано на методологии качественного анализа данных, предварительно полученных в налоговом управлении провинции Лампунг в полном объеме, включая процедуры регистрации в системе, подготовки отчетности и подтверждающих электронных документов. Результаты проведенного исследования свидетельствуют об эффективности использования электронной подачи документов при составлении годовой отчетности индивидуальных налогоплательщиков, поскольку информационная система помогает налогоплательщикам при заполнении ежегодных налоговых деклараций. С процедурной точки зрения, составление налоговой отчетности через сеть Интернет также значительно упрощается и ускоряется.

Ключевые слова: цифровизация, электронное правительство, налогоплательщики, провинция Лампунг

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