

Abstract

The number of Taxpayers in Indonesia increased every year, but there is a difference between the target of tax revenues with the realization of tax revenue. This is to pay attention to the government especially the Directorate General of Taxation. So he made a service for the community to facilitate the reported Notification Letter (SPT) such as facility reported internet-based tax or called with e-filing. Start in introduce 2011 e-filing is still used by a few Taxpayers today. In Bandung itself even in Taxation Service Offices Pratama Bandung Bojonagara on the year 2014 users only 0.06%. This research aims to analyze the factors that encourage the use of e-filing facility in Taxation Service Offices Pratama Bandung Bojonagara using the model of Technology Acceptance Model developed by Amoroso and Gardner (2004). The variables used in this research is Percieved Usefulness, Percieved Ease of Use, Security and Privacy, Readiness Technology Taxpayer Information, Implication and Behavioral Intensity for the E- Filing Usage. Data collection is done through the spread of the questionnaire to 400 Taxpayers Body in Taxation Service Offices Pratama Bandung Bojonagara.

Factor Analysis Techniques used to know whether the overall factors that encourage the acceptance of our e-filing and what is the most dominant factors encourage usages e-filing facilities. This research empirically conclude that the model of Technology Acceptance Model developed by Amoroso and Gardner (2004) is good enough in explaining the entire factors encourage the acceptance of our e-filing in Taxation Service Offices Pratama Bandung Bojonagara and dominant factors encourage factors encourage the acceptance of our e-filing is Percieved Usefulness.

Keywords: E-filing, Technology Acceptance Model, Factor Analysis, Perceived Usefulness