

Application of E-Filing in Reporting Annual Tax Returns for Individual Taxpayers at the Regional Office of the Directorate General of Taxes of East Java 1

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Abstract: - The East Java Regional Office of the Directorate General of Taxes has implemented e-Filing in accordance with existing instructions and does it well and can be understood by taxpayers and does not violate the principle of Self-assessment. Data collection by observing and reviewing directly for taxpayers in reporting their annual tax returns through e-filing. The results of the application of e-filing: for form 1770SS in the Regional Office of DGT East Java I is very easy because most taxpayers who report SPT 1770SS can understand quickly in reporting form 1770SS, for form 1770S in the Regional Office of DGT East Java I is also quite easy. Some taxpayers can understand how to report it because broadly speaking, filling out the 1770S must be the same as the proof of deduction that the taxpayer has, for form 1770 in the Regional Office of DGT East Java 1 is very easy because taxpayers only upload the necessary documents, but taxpayers must also prepare these documents in the e-SPT application in csv (Comma Separated Value) format. The officer also advises taxpayers to use another feature, namely e-form to report the 1770 Annual Tax Return.

Key-Words: - E-Filing; Tax Returns; Tax Reports; Tax Payer; Tax accounting.

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1 Introduction

Taxes are mandatory levies imposed on the public by the state, and those who are subject to tax obligations are referred to as Taxpayers (I. made laut M. Jaya & Ilahiyah, 2020). Taxpayers are categorized into two types: individual taxpayers and corporate/entity taxpayers (I. M. L. M. Jaya, 2019). Taxes can be interpreted as a form of contribution or participation from all elements of society to the state treasury, mandated by law, without any direct benefit received by the public in return (Chytis et al., 2019). According to Law Number 16 of 2009 concerning General Provisions and Tax Procedures (KUP), tax is a compulsory contribution to the state owed by individuals or entities, enforced by law, without direct compensation, and used for state needs to achieve the greatest welfare of the people (Mardiasmo, 2019). The institution authorized to manage and collect central taxes is the Directorate General of Taxes.

E-Filing is a service that allows taxpayers to fill out and submit their Annual Tax Return (SPT) electronically in an online and real-time manner to the Directorate General of Taxes through the website “djponline.pajak.go.id,” which operates under the Self-Assessment System. The Self-Assessment System is a mechanism where taxpayers are given full authority to calculate, pay, and report their taxes independently. This system reflects the government's trust in the public to fulfill their tax obligations consciously and voluntarily, with the hope of improving overall tax compliance.

To report their Annual Tax Return, taxpayers must log in to their account using their Tax Identification Number (NPWP) and the password they created during the initial registration. If a taxpayer forgets their password, they can reset it using their Electronic Filing Identification Number (EFIN) obtained from the Tax Office (KPP). Additionally, a security code must be entered before successfully accessing the account. A significant innovation introduced on July 14, 2022, by the Directorate General of Taxes and the Ministry of Finance was the integration of the National Identification Number (NIK) as a replacement for the NPWP. This integration aims to simplify the tax reporting process, expand taxpayer coverage, and increase the efficiency of tax administration. All taxpayers are expected to use their NIK for logging into the DJP Online system by the 2024 tax reporting year.

However, in practice, individual taxpayers still face several challenges, such as difficulty accessing the DJP Online website, forgetting passwords or EFIN numbers, and discrepancies in tax calculations that result in underpayment or overpayment (I. made laut M. Jaya & Ilahiyah, 2020). Therefore, this study aims to analyze in depth how the implementation of e-Filing affects individual taxpayers' compliance in submitting their Annual Tax Returns in the working area of the Directorate General of Taxes for East Java Region I. The findings of this research are expected to make a strategic contribution to the development of digital-based tax services and serve as a foundation for policies that are more responsive to the needs and challenges faced by taxpayers. The practical implication is to enhance the effectiveness of tax administration systems, reduce administrative burdens, and encourage a higher level of tax compliance in the era of tax digitalization.

2 Theoretical Framework

Taxes are mandatory contributions paid by individuals or entities to the state based on applicable laws, without direct compensation, and are utilized to the fullest extent for the prosperity of the people (I. M. L. M. Jaya & Padilla, 2024). Taxes play a crucial role in financing various state expenditures, including public services and infrastructure development (I. M. L. M. Jaya & Padilla, 2024). In Indonesia, taxes are classified into several categories: direct and indirect taxes, subjective and objective taxes, as well as central and regional taxes. Central taxes include Income Tax (PPh) and Value Added Tax (VAT), while regional taxes are divided into provincial taxes such as Motor Vehicle Tax and district/city taxes such as Hotel Tax and Advertisement Tax (Arsandi & Ahmad, 2022).

A **taxpayer** is an individual or entity that holds rights and obligations related to taxation as stipulated in the legal regulations (Ariffin & Sitabuana, 2022). These obligations include owning a Taxpayer Identification Number (NPWP), reporting and paying taxes, and complying with tax audits. Taxpayers are categorized into individuals and entities, with further classifications based

on personal status such as unmarried, legally separated, asset-separated, and those who opt for separate taxation. Taxpayers' rights are also protected, including the confidentiality of personal data and the right to file objections or appeals regarding tax assessments.

Tax knowledge is a key factor in encouraging awareness and compliance among taxpayers. This knowledge includes understanding tax regulations, types of taxes, applicable rates, penalties, and the benefits of taxes in society (JAYA & Narsa, 2022). Individuals with strong tax knowledge are more prepared to fulfill their tax responsibilities and contribute to nation-building. Therefore, the dissemination of tax-related information and education is essential to enable taxpayers to make informed decisions in exercising their rights and obligations.

One of **the innovations in tax reporting** is the e-Filing system, an electronic method for submitting the Annual Tax Return (SPT). This system allows taxpayers to report their taxes online via the official website of the Directorate General of Taxes or authorized application providers, eliminating the need for physical forms (Irawan & Afif, 2020). E-Filing is considered more efficient as submissions can be made in real-time and are supported by detailed instructions. This service greatly enhances the effectiveness of tax compliance monitoring and simplifies administrative processes for the public.

The successful implementation of e-Filing largely depends on **taxpayers' digital literacy** and their knowledge of information technology. Support from social circles such as colleagues or friends also influences the willingness to adopt this system. Laws and regulations from the Directorate General of Taxes provide the legal foundation for the e-Filing system and affirm the government's commitment to delivering tax services that are easy, fast, and transparent (Zhao et al., 2024). Thus, the integration of technology and tax awareness is expected to foster active public participation in national development.

3 Research Method

This research is to use a descriptive method approach and qualitative research type. The method used is by using documentation at the place of the object under study by recording and taking pictures during the atmosphere of the taxpayers in reporting their annual tax returns at the Regional Office of the Directorate General of Taxes in East Java, observation, namely by observing and reviewing directly related to the topic taken, namely the application of e-Filing for taxpayers in reporting their annual tax returns and interviews by asking several questions regarding the topic the author chooses verbally to sources such as officers on duty while helping to report taxpayers' annual tax returns.

4 Results and Discussions

4.1. Implementation of E-Filing for the 1770SS Annual Tax Return Form

Taxpayers have certain obligations, one of which is to report their taxes through their Annual Tax Return (Surat Pemberitahuan Tahunan or SPT). Essentially, taxpayers can file their Annual Tax Return once they receive their income tax withholding slip for the year. Taxpayers may submit their Annual Tax Return up to the third month of the following tax year, specifically by March 31. If a taxpayer fails to submit their Annual Tax Return on time, they will be subject to an administrative fine. The administrative fine for individual taxpayers is IDR 100,000.00. If they fail to report again the following year, the same fine of IDR 100,000.00 will apply.

To reduce the number of taxpayers who forget to submit their annual tax reports, all tax offices across Indonesia provide services allowing taxpayers to visit the nearest tax office for assistance in filing their taxes. Some tax offices also visit companies to provide on-site Annual Tax Return filing services for employees. The Annual Tax Return filing service for individual taxpayers provided by the East Java I Regional Office of the Directorate General of Taxes is one of the programs initiated to reduce the issue of taxpayers forgetting their obligation to file. Taxpayers are categorized into three groups based on the form used for filing their Annual Tax Return:

1. **Form 1770 (for Individual Taxpayers):** This form is for individual taxpayers with freelance jobs such as lawyers, doctors, caterers, or individual taxpayers who own businesses like food stalls, salons, and retail shops. It is also used by individuals with more than one job.
2. **Form 1770S (Simplified):** This form is for individual taxpayers earning more than IDR 60,000,000.00 per year. Typically, this applies to full-time employees of a company.
3. **Form 1770SS (Very Simplified):** This form is for individual taxpayers earning less than IDR 60,000,000.00 per year. Like Form 1770S, this usually applies to full-time employees, but the reporting process is simpler.

The **e-Filing service provided on the website djponline.pajak.go.id** accommodates all three types of forms mentioned above. Thus, all individual taxpayers can submit their tax returns using the e-Filing application provided by the Directorate General of Taxes. Although taxpayers can file from home since the system is online, those who struggle or are unfamiliar with the process can still visit the East Java I Regional Office of the Directorate General of Taxes for assistance. Taxpayers will be guided and educated on how to file independently, in accordance with the **Self-Assessment System**.

Elderly taxpayers or individuals less familiar with technology will receive help from staff on-site to complete their tax filing. Individual taxpayers wishing to receive assistance in filing their Annual Tax Return should bring the required documents, particularly their annual income tax withholding slip, and request help from the attending officer. This service is provided on the 8th floor of the East Java I Regional Office building. There, officers are ready with laptops connected to djponline.pajak.go.id, enabling taxpayers to receive direct assistance.

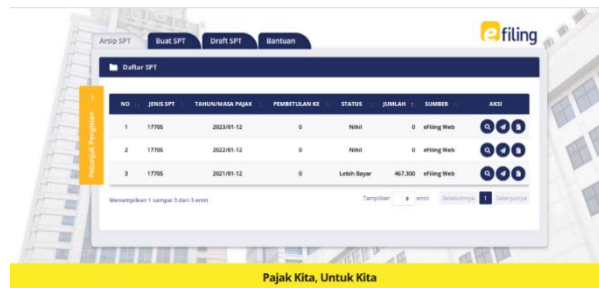
It is important to note that the staff only guide taxpayers without violating the **Self-Assessment principle**, while also educating them to file their returns independently at home in the future. Taxpayers simply need to approach an available officer and request help. Below is how e-Filing is implemented for filing the 1770SS tax return:

- a. The officer will direct the taxpayer to enter their Taxpayer Identification Number (NPWP), password, and the verification code in the provided fields. When entering the password, the taxpayer may ask the officer to look away to maintain privacy unless otherwise specified or agreed upon.
- b. The taxpayer clicks the “login” button. If an error message such as “invalid security code” or “expired security code” appears, the officer will advise them to re-check or re-enter the data.
- c. After successfully logging into the DJP Online site, the officer will inform the taxpayer that starting this year, the National Identity Number (NIK) can serve as their NPWP. The officer

will then guide the taxpayer to validate their personal data, especially the NIK:

1. If the NIK is already validated, the officer proceeds to the next step.
2. If the NIK is not yet validated, the officer instructs the taxpayer to enter the NIK as shown on their family card and perform the validation. Once validated, the taxpayer should click “Save” on their personal data, and the officer continues to the next step.
- d. The officer then directs the taxpayer to file their Annual Tax Return for the 2023 tax year by selecting the “Report” menu.
- e. After accessing the “Report” menu, the officer instructs the taxpayer to select the option to fill in the form directly on the website using **e-Filing**.
- f. Once the e-Filing option is selected and successfully accessed, the display seen by the taxpayer will change as shown in the illustration below:

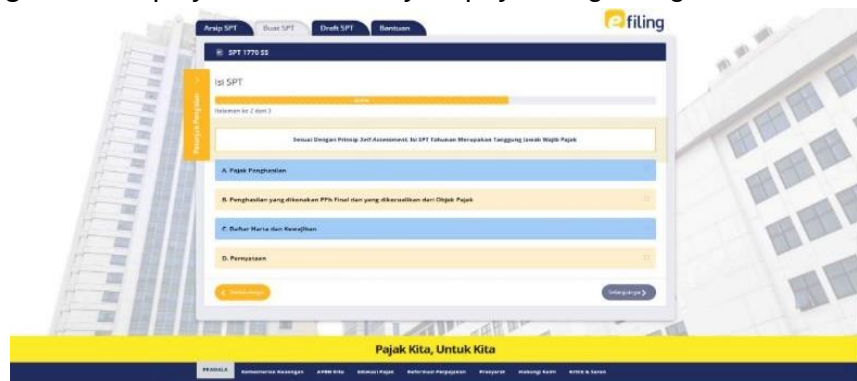
Figure 1. The initial display of the e-Filing menu shows the history of SPT reporting



Sources: efiling.pajak.go.id/arsip

- g. The officer will direct the taxpayer to select the ‘Make SPT’ section. The question ‘Are you running a business or independent work’ will appear, the taxpayer will choose the ‘No’ option. The next question will appear ‘Are you a husband or wife who carries out separate tax obligations (MT) or Separate Property (PH)?’, the taxpayer will choose the ‘No’ option. Next a question will appear that will ask the taxpayer to have a gross income of IDR 60,000,000.00 received during one year, the taxpayer will choose ‘Yes’ then the ‘SPT 1770SS’ section will appear.
- h. The display will change to the initial part of filling out the 1770SS Annual Tax Return. In this initial section, the officer will direct to fill in the Tax Year to 2023 with a ‘Normal’ tax return status.
- i. The second section will display 4 sessions that must be filled in.

Figure 2. Display to be filled in by taxpayers regarding their income tax



The steps that must be completed by the taxpayer are as follows:

1. **Session 1:** The officer will guide the taxpayer to fill in the "Income Tax" section based on the information from their withholding tax certificate.
2. **Session 2:** The officer will guide the taxpayer to fill in the "Income subject to final tax and income excluded from tax objects" section. The officer will ask the taxpayer whether they have other income that is subject to final tax or is excluded from tax objects. If the taxpayer has income subject to final income tax, they should complete that section. If not, they may proceed to the next session.
3. **Session 3:** The officer will inform the taxpayer that they may enter the total value of assets they own and the total liabilities or debts they have at the end of the previous tax year.
4. **Session 4** contains a statement in which the taxpayer acknowledges that all the information provided is true, clear, and complete, and that they are willing to accept any penalties in accordance with the prevailing laws and regulations if any violations are found in the filing of the 1770SS Tax Return. The taxpayer must tick the "Agree" checkbox.

The next step is simply to submit the completed 1770SS Tax Return. However, before submission, the officer will once again remind the taxpayer that all data entered must match the information from the taxpayer's withholding certificates. Once the taxpayer has confirmed that the data in the tax return matches the withholding certificates, they may proceed to request a verification code in the designated section. The verification code can be sent to the taxpayer's registered phone number or email address. The taxpayer can then enter the verification code into the corresponding box, and the 1770SS Tax Return will be ready to submit. The taxpayer can view proof of submission via the "Tax Return Archive" section and by selecting the icon for the recently submitted Annual Tax Return. In that section, there are three small icons. The taxpayer can also save proof of tax submission to their email by selecting the second icon, and the proof of submission will be sent to the registered email address.

Filing the Individual Annual Tax Return using form 1770SS is considered very easy, and most taxpayers who have received assistance from an officer during the process are able to quickly understand how to fill out form 1770SS through the e-Filing system.

4.2. Implementation of E-Filing for the Annual Tax Return Form 1770S

Individual taxpayers who earn more than Rp 60,000,000.00 in one fiscal year can also report their Annual Tax Return with the assistance of officers at the Regional Office of the Directorate General of Taxes, East Java I. The requirement for taxpayers is to bring the necessary documents, namely the income tax withholding certificates for the year, in order to receive assistance from the on-duty officers at the location.

It should be noted that the officers only assist by providing guidance or assistance on how to fill out the 1770S form, to ensure compliance with the principle of *Self-Assessment* and to educate taxpayers so that they can report their Annual Tax Return independently and no longer need to visit the tax office. Below is the implementation of e-Filing for reporting the Annual Tax Return using Form 1770S:

- a. The officer will guide the taxpayer to fill in their Taxpayer Identification Number (NPWP),

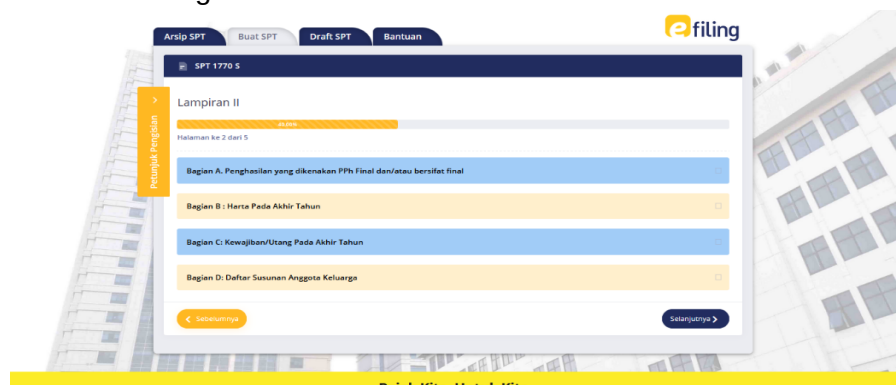
their password, and the verification code in the fields provided. When entering the password, the taxpayer may ask the officer to look away to maintain their privacy, unless under specific circumstances or with the taxpayer's consent.

- b. The taxpayer can then click on the "Login" button. If messages such as "invalid security code," "security code has expired," or "NPWP/password is incorrect" appear, the taxpayer should recheck their NPWP, password, or verification code and try again.
- c. After successfully logging into the DJP Online page, the officer will inform the taxpayer that, starting this year, the National Identity Number (NIK) will serve as the NPWP. The officer will then guide the taxpayer to check/validate their personal data, especially the NIK:
 1. If the NIK is already validated, the officer can proceed to the next step.
 2. If the NIK and personal data are not yet validated, the officer will guide the taxpayer to enter their NIK as listed on their Family Card, along with other personal data, and then perform the validation process in the system. Once validated, the taxpayer can click "Save" and the officer will proceed to the next step.
- d. The officer will then direct the taxpayer to proceed with filing their Annual Tax Return for the 2023 tax year by selecting the "Lapor" (Report) menu.
- e. After successfully entering the "Lapor" menu, the officer will guide the taxpayer to choose to fill the return directly on the website using the e-Filing option. The initial display of the e-Filing page will show the filing history of the taxpayer's previous Annual Tax Returns, as shown in Figure 4.
- f. The officer will guide the taxpayer to select the "Create SPT" section. A question will appear: "Do you run a business or freelance work?" The taxpayer should select "No." Then, another question will appear: "Are you a husband or wife fulfilling separate tax obligations (MT) or with separated assets (PH)?" If the taxpayer is under MT or PH obligations, they may choose "Yes." If not, they should select "No."

Then, another question will appear, asking whether the taxpayer received gross income of Rp60,000,000.00 during the year. The taxpayer should select "No." This will bring up the option to fill out the 1770S form, with three available methods: by form, by guided steps, or by uploading the SPT, as follows:

1. The first method is by form. In this method, the taxpayer fills out the 1770S form in a format similar to the 1770SS form, which includes dividing it into Attachment II, I, and Main Form. Each section contains parts that must be completed by the taxpayer.

Figure 3. View of filling out the 1770S Annual Income Tax Return with the form forms

The image shows a screenshot of the Indonesian e-filing system (e-filing) interface. At the top, there are navigation tabs: "Arsip SPT", "Buat SPT", "Draft SPT", and "Bantuan". The "Buat SPT" tab is selected. Below the tabs, the header "SPT 1770 S" is visible. The main content area is titled "Lampiran II" and shows a progress bar indicating "Halaman ke-2 dari 5". The form is divided into four sections: "Bagian A: Penghasilan yang dikenakan PPh Final dan/atau bersifat final", "Bagian B: Harta Pada Akhir Tahun", "Bagian C: Kewajiban/Uang Pada Akhir Tahun", and "Bagian D: Daftar Susunan Anggota Keluarga". Each section has a corresponding input field. At the bottom, there are two buttons: "Sebelumnya" (Previous) and "Selanjutnya" (Next). The background of the interface features a stylized illustration of a modern building.

2. **The second method is by guide.** This method is designed with a guide format or a series of questions regarding income or other data required for filling out the Annual Tax Return Form 1770S.
3. **The third method is by uploading the SPT.** In this method, the taxpayer simply uploads the tax file they have completed, with the file format being CSV.

The officer will guide the taxpayer to report their Annual Tax Return 1770S using the second method, as it is easy and provides valuable knowledge to the taxpayer.

- g. The display will change to the beginning of filling out the Annual Tax Return Form 1770S. At this stage, the officer will guide the taxpayer to enter the tax year as 2023 and set the SPT status to "Normal."
- h. Next, the display will shift to the first step of the 17 steps to be filled out by the taxpayer. In the first step, the officer will guide the taxpayer to fill in the list of income tax (PPH) that has been withheld by the taxpayer's employer by clicking the "Add +" option, filling in all details attached to the withholding certificates brought by the taxpayer, and once done, the taxpayer can proceed to the next step.
- i. **Step two** involves entering the net income from domestic sources related to the taxpayer's employment. The officer will guide the taxpayer to fill in their net income according to the withholding certificate they brought, then proceed to the next step.
- j. **Step three** will present a question asking whether the taxpayer has other income from domestic sources. If the taxpayer has other income from domestic sources, they should select "Yes" and enter details such as income from interest, royalties, rents, prizes, capital gains from asset sales/transfers, or other income, and fill in the amount of this income. If the taxpayer does not have any other income, they can proceed directly to the next step.
- j. **Step four**, the officer will ask whether the taxpayer has income from foreign sources. If yes, the taxpayer needs to list the net income earned from abroad. If no, they can proceed to the next step.
- k. **Step five** will ask whether the taxpayer has income that is exempt from tax objects. If the taxpayer has income excluded from tax objects, they select "Yes" and enter details such as income from assistance/donations/grants, inheritance, insurance claims, scholarships, or profits from partnerships that are not based on stock, or other non-taxable income, and fill in the amount. If the taxpayer does not have any exempt income, they can proceed to the next step.
- l. **Step six**, the officer will ask about income that has been subject to final withholding tax, such as interest from deposits, stock sales, lottery prizes, rents, etc., in accordance with Article 4 paragraph (2). If the taxpayer has such income, they are required to list it. If not, the officer will guide them to the next step.
- m. **Step seven**, the officer will guide the taxpayer to fill in their assets. Taxpayers who filled out their tax return last year can select "Assets from Last Year's SPT," and all the assets previously listed will automatically appear. If the taxpayer has additional assets, they must enter those as well.
- n. **Step eight**, the officer will ask if the taxpayer has debts. The taxpayer can enter any existing debts here. If the taxpayer had debts listed last year, they can select "Debts from Last Year's SPT," and their previous debts will appear. If the debt amount has changed

- (either increased, decreased, or paid off), the taxpayer can adjust or delete the debt.
- o. **Step nine**, the taxpayer will fill out the section on their dependents. Most taxpayers at this step enter the names of family members as listed on their family card. The officer will clarify that the names entered should reflect the family members who qualify under the taxpayer's PTKP (Taxpayer's Income Tax Exemption) status, not just those on the family card.
 - p. **Step ten** asks whether the taxpayer has made any religious donations or zakat payments. The officer will inform the taxpayer that the zakat referred to here is zakat paid through a registered organization, not individual donations to mosques or local charity events.
 - q. **Step eleven**, the taxpayer will fill out their marital tax obligations and enter their PTKP classification. The officer will inform the taxpayer that this should match the PTKP status listed on the withholding certificate.
 - r. **Step twelve** asks whether the taxpayer is eligible for a deduction or refund for PPh Article 24 on foreign income. If the taxpayer did not fill this out in Step 4, it is usually skipped and the officer will proceed to the next step.
 - s. **Step thirteen**, deals with PPh Article 25 (installments). The officer will explain that this step is for taxpayers who have made monthly tax installment payments on their own. However, employees of companies who have taxes withheld by their employers will typically skip this step.
 - t. **Step fourteen** will display the income tax (PPh) calculation based on the information the taxpayer entered in the previous steps. If everything is entered correctly, the "Amount of Tax Due" will match the amount withheld as indicated on the withholding certificate, and the status will show "Nil."
 - u. **Step fifteen** involves checking for any underpayment or overpayment. If the taxpayer sees "Nil" in the previous step, they can proceed to the next step and tick the "Agree" box, confirming that all information provided is accurate, complete, and true, and that they are prepared to accept any penalties for violations in filing the 1770S form.
 - v. **The final step** will show the status of the taxpayer's SPT. Ensure that the SPT status shows "Nil" and the "Notes" section shows "Complete." Then, the taxpayer can request a verification code, which will be sent via email or phone number, enter it into the provided box, and the Annual Tax Return Form 1770S will be ready for submission.
 - w. The taxpayer can also view proof of their tax report under the "SPT Archive" section and select the third icon for the most recently reported Annual Tax Return. There are three small icons in that section. The taxpayer can also save the proof of tax reporting to their email by selecting the second icon, and the proof of the Annual Tax Return will be sent to their registered email.

Filling out the Individual Annual Tax Return for Form 1770S is relatively easy. The 1770S form is more comprehensive than the 1770SS form in terms of the attachments and the status options available.

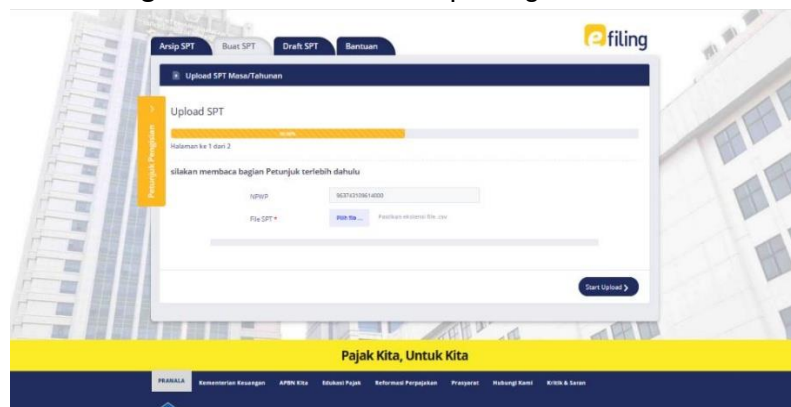
4.3. Implementation of E-Filing for the Annual Tax Return Form 1770

Individual taxpayers who receive income from more than one employer in a tax year, taxpayers who operate their own business, or those with freelance occupations can report their Annual Tax Return through assistance from officers at the East Java I Directorate General of

Taxes office. Although the 1770 form can be filed through e-Filing, taxpayers can also report it through e-Form. It can be said that the 1770 form is the most comprehensive of the 1770S and 1770SS forms because this form includes attachments that must be filled out by taxpayers who have businesses or multiple occupations. The requirements for taxpayers are to submit their tax report in CSV format. It should be noted that the officers only assist in guiding or providing assistance on how to fill out the 1770 form. Below is the application of e-Filing in reporting the tax return for the 1770 form through e-Filing:

- a. The officer will direct the taxpayer to fill in their NPWP (Taxpayer Identification Number), the password they already have, and the verification code in the provided fields. When entering the password, the taxpayer can request the officer to turn away to maintain the taxpayer's privacy, unless specified under certain conditions or approved by the taxpayer, and then log into the djponline website.
- b. The officer will guide the taxpayer to validate their personal data, specifically the taxpayer's NIK (ID Number) on their djponline account.
- c. The officer will direct the taxpayer to the next step, which is to report the Annual Tax Return for the 2023 tax year by selecting the "Lapor" (Report) menu and choosing the "e-Filing" option.
- d. The officer will guide the taxpayer to select the "Create SPT" section. A question will appear asking, "Do you run a business or freelance work?" The taxpayer will select the "Yes" option because they will be filling out the 1770 form. The taxpayer will report the 1770 form by uploading the SPT.

Figure 4. Initial view of reporting 1770 tax return



The first step is to enter the SPT file that has been prepared by the taxpayer himself and must be ensured that the format is csv.

- a. The second step is to enter the required attachment file in pdf format.
- b. The third step is to display the taxpayer's SPT status. The officer advises that the file uploaded by the taxpayer is correct, the 'Form Type' section will show 'Annual Tax Return OP' and the 'Notes' section displays 'SPT Submission Successful' before sending it.
- c. If it is correct, the taxpayer can request a verification code that can be sent by the system to the registered taxpayer's number or email, enter it into the box provided and the taxpayer's Annual Tax Return 1770 is ready to be sent.
- d. The taxpayer can of course view the evidence of his/her tax filing through the 'Tax Return Archive' section and select the second icon of the recently filed tax return. In the Annual Tax

Return section, there are 2 small icons. Taxpayers can also save their tax return in their email by selecting the first icon and the tax return will be sent to the registered email.

The procedures explained above are how to report the Annual Tax Return for the 1770, 1770S, and 1770SS forms for individual taxpayers. In addition to helping taxpayers report their Annual Tax Return, the East Java I Directorate General of Taxes Office also assists taxpayers who are unable to log into the djponline website, forget their password, forget their EFIN number, or experience underpayment or overpayment when reporting their Annual Tax Return. Taxpayers can visit the East Java I Directorate General of Taxes Office to ask for assistance from the officers there.

For taxpayers who report the 1770S Annual Tax Return and experience underpayment or overpayment, the officers will advise taxpayers to check their entries again, as most underpayment or overpayment issues arise from incorrect entries in the Tax Payable (PPh Terhutang), net income received, filling in the zakat section that should not be included, or the taxpayer's PTKP. However, if the entries are checked and the issue still persists, the taxpayer will proceed with additional steps after the fourteenth step, as follows:

- a. **For taxpayers with underpayment:** At the fifteenth step, they will be asked whether they have made a payment for the tax deficiency or not. If not, a billing code will be created, and they will proceed to fill in the "PPh Pasal 25" section and continue to the next step. If the taxpayer has already made the payment, they will be asked to provide the payment settlement date and fill in the data according to the payment proof they brought, then fill in the "PPh Pasal 25" section and proceed to the next step.
- b. **For taxpayers with overpayment:** At the fifteenth step, they will choose how they want the overpayment to be handled, which can be either refunded, offset against tax debts, refunded via SKPPKP Article 17C (for compliant taxpayers, in accordance with Article 17C), or refunded via SKPPKP Article 17D (for specific taxpayers). After that, the taxpayer will download the necessary documents and proceed to the next step.

For taxpayers who are unable to access the djponline website before reporting their taxes, the officer will advise them to use the Google "incognito" feature to access the djponline website and report their Annual Tax Return as usual. The officer will also inform them that this issue is due to high traffic on the website when many users are accessing it simultaneously, causing delays or slow website performance. The officer encourages taxpayers to file their Annual Tax Returns as early as possible or after receiving their annual tax slip from the company to avoid this issue.

Additionally, if taxpayers forget their djponline account password, they can click on the "Forgot Password?" link on the djponline website's initial page, as shown in Figure 2. The page will change to the "Password Change Request" section. The officer will guide them to enter their NPWP, EFIN number, and their registered email address. However, if taxpayers have forgotten their EFIN number, they can first request assistance from the officer in charge of EFIN services. After entering the required data, the web system will automatically send a link for changing the password to the registered email, and the taxpayer can then change their djponline account password.

5 Conclusions

Based on the research findings, the Regional Office of the Directorate General of Taxes (DJP) East Java I has successfully implemented the e-Filing system in accordance with applicable regulations while upholding the principles of the Self-Assessment system. Although there are some taxpayers whose returns were submitted by tax officers with their consent, the overall process remains compliant with the established procedures. The implementation of e-Filing for Form 1770SS is considered very easy, as most taxpayers quickly understand the reporting flow. For Form 1770S, the e-Filing process is regarded as fairly easy, provided that taxpayers match their input with the withholding tax slips they possess. Meanwhile, e-Filing for Form 1770 is also relatively easy but requires technical understanding of the e-SPT application and CSV format. In this case, tax officers also proactively recommend taxpayers to use the e-Form feature as a more practical alternative.

The implications of these findings indicate that the e-Filing system has had a positive impact on the ease, efficiency, and understanding of taxpayers in fulfilling their annual tax reporting obligations. Improved digital literacy and strengthened two-way communication between the DJP and taxpayers have been key to the successful implementation of this system. The use of technology such as the e-Form and the integration with the National Identification Number (NIK) has further expanded access and convenience for taxpayers. Therefore, the DJP is expected to continue developing and refining the e-Filing system with a more inclusive and educational approach to enhance overall tax compliance.

Nevertheless, this study has several limitations. The research was limited to the jurisdiction of the DJP East Java I Regional Office and did not include other regions with different characteristics. Furthermore, the research approach focused primarily on taxpayers' perceptions of the system's ease of use, without delving deeper into psychological or technical factors that may influence tax compliance. Future research is recommended to cover a broader geographical scope, adopt a mixed-methods approach, and consider other variables such as digital literacy level, age, and education of taxpayers to obtain a more comprehensive understanding of the effectiveness of e-Filing implementation.

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