

ABSTRACT

This research was aimed to do an estimated prediction for the factors that affected the usage of Tax Application in Indonesia. This research is an replication of the research that has been done by Tsung-Lu (2010) in Taiwan, with different location, object, sample and analysis method. Totally 43 samples of listed corporate taxpayers was used in this research. Data analysis method that has been used is Partial Least Square with SmartPLS 2.0 M3 statistic program.

The result of this research showed that perceived behavioral control was the primary factor that effected the taxpayer's behavior of Tax Application use. Theory of Planned Behavior (TPB) and Technology Acceptance Model (TAM) was successfully integrated as a research model to explain taxpayer's behavior of Tax Application use.

Outcomes of this research is recommended the increase of usefulness and ease of use of Tax Application system for taxpayers. Socialization of Tax Application also important in order to increase the intention and behavior of Tax Application that used by taxpayers.

Key words: Tax application, behavior Theory of Planned Behavior, Technology Acceptance Model