

## **ABSTRACT**

*The Directorate General of Taxes (DJP in Indonesian) is still continues to strive for give some innovation in the tax administration system, in the form of the application of information technology on tax reporting that is owed by using e-SPT. This research was conducted to evaluate the application of e-SPT to the efficiency of personal taxpayer reports at the HTC Training & Consulting office. The method used in this study is descriptive qualitative method. The results showed that there were two conclusions in the implementation of e-SPT. The first conclusion is about the application of e-SPT for the taxpayer was considered still not efficient. The second conclusion is about the application of e-SPT for the consultant was considered efficient.*

