ASSISTANCE IN IMPROVING KNOWLEDGE AND SOCIALIZATION OF TAX INFORMATION TECHNOLOGY ON MSME TAX AWARENESS (CASE STUDY OF MANDIRI SOE CREATIVE HOUSE)

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Abstract

Knowledge of taxes increases, awareness will also increase, but in fact the socialization held by the BUMN Creative House does not increase MSME tax awareness. The higher the level of taxpayer knowledge of tax regulations, the less likely the taxpayer to violate these regulations, thereby increasing the level of taxpayer compliance. This study aims to determine the effect of knowledge and socialization of tax information technology on tax awareness. The indicators used are Knowledge, and Information Technology Socialization of Taxation on Tax Awareness. The type of research used in this thesis is descriptive with explanatory survey research methods. The research location is the BUMN Mandiri Creative House using primary data, namely questionnaires distributed and collected from 30 respondents. The statistical test method used to test data quality using validity and reliability tests, as well as hypothesis testing, namely multiple linear regression to determine the effect of the relationship between the independent variable and the dependent variable as well as the R square coefficient test, t test and F test to prove the relationship between variables. The results of this study indicate that the more knowledge and socialization of tax information technology increases, the awareness of taxation will also increase. However, the knowledge possessed by MSMEs is still considered lacking, therefore MSMEs need to increase their knowledge. This research suggests that the BUMN Mandiri Creative House can increase socialization and intensive counseling to taxpayers to increase the knowledge of taxpayers about e-registration, efilling, e-spt, e-payment. Furthermore, for future researchers who are interested in this topic, in order to examine the effect of knowledge of e-registration, efilling, e-SPT, e-payment systems in more depth or specifically and expand the scope of respondents both in terms of area coverage and types of taxpayers. It is hoped that future research will examine other factors that influence tax awareness, such as competence, independence, and accountability.

Keywords: knowledge; information technology socialization of taxation; tax awareness.

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I. INTRODUCTION

Taxes are the largest contributor to the State Revenue and Expenditure Budget (APBN). The next tax collection is allocated to finance the state budget, both routine expenditures and development expenditures for the survival of the state and for the welfare of the people. The development is in the form of procurement of public facilities and facilities such as security posts, health, education, and so on. Development funds can come from various sources of state revenue, one of the state revenues that can be included in the state budget is domestic revenues and grants. Domestic revenue itself includes tax revenues and non-tax revenues. Taxes are people's contributions to the state treasury based on the law that can be enforced without receiving reciprocal services (contra-achievements that can be directly shown and which are used to pay for general expenses. Therefore, all people who comply with the law, including as taxpayers, must pay taxes according to their obligations (Rachmat Soemitro **[1]**). Given the

importance of the role of taxes in the APBN, the government continues to make efforts to increase tax revenues, which in this case is the task of the Directorate General of Taxes. Various efforts have been made by the Director General of Taxes to maximize tax revenues, namely by increasing the improvement of tax potential excavation, improving the quality of audits and collections, perfecting technology information systems and increasing the activities of the national tax census.

Utilization of the APBN covering various fields, such as education, health, regional infrastructure, to fuel subsidies, in fact still blinds people's eyes about the direct benefits of taxes for them. The legal basis for tax sanctions is regulated in each article of the law on general taxation provisions. Tax sanctions can be imposed if the taxpayer commits a violation, especially of the obligations specified in the general taxation law (KUP). Taxes are coercive, so there are always sanctions for anyone who violates tax regulations. Sanctions are established to improve taxpayer compliance and discipline.

The application of these sanctions can also affect compliance with timely and appropriate tax payments.

Tax is an important thing that contributes the largest source of funds for the development of the country. This requires the Directorate General of Taxes (DGT) to make and determine various policies related to the management of taxes that have been collected from the community wisely, one of which is regulating taxes for Small, Micro, and Medium Enterprises (MSMEs) in Indonesia. Basically knowledge, perception and intensity of internet use. It has similarities with the Hierarchy of Effect model proposed by Robert J. Levidge and Gary A. Stainer in Crimp and Wright. The knowledge possessed by a tax practitioner has a positive effect on the use of the internet as a medium for socializing tax information. Thus, the higher the level of knowledge possessed by a tax practitioner, the higher the use of the internet. (Anik Mustarikah [2]). In an effort to explore tax potential, starting July 1, 2013 the Government of Indonesia stipulates Government Regulation no. 46 of 2013 to regulate Income Tax for individuals or entities that carry out certain gross business activities. Tax rates relating to PPH Article 4 paragraph (2), Final Income Tax from businesses received or obtained by Taxpayers who have a certain gross turnover (not exceeding Rp. 4,800,000,000.00 in 1 (one) Fiscal Year. which is imposed is 1% of the gross turnover obtained.

According to Sumarsan [3] the higher the level of knowledge of taxpayers on tax regulations, the less likely the taxpayers to violate these regulations, thereby increasing the level of taxpayer compliance. Knowledge of taxes increases, awareness will also increase, but in fact the socialization held by the BUMN Creative House does not increase MSME tax awareness. Most MSMEs are still not aware of their business tax obligations because there is no socialization from the Directorate General of Taxes to the BUMN Mandiri Creative House. The BUMN Mandiri Creative House always invites government officials to socialize to MSME members, for example, the agency that makes licensing letters to make halal labels, but the BUMN Mandiri Creative House has not realized that MSMEs also need to be given socialization from the KPP regarding taxes in order to increase knowledge and awareness. taxation. According to Bruce J. Cohen [3], socialization is the human process of learning the ways of life in society to acquire personality and build its capacity to function well as individuals and as members of a group.

According to Robert [3], the Directorate General of Taxes (DGT) of the Ministry of Finance is targeting an increase in the number of individual taxpayers (WP) who report their 2017 annual tax returns (SPT). widespread accompanied by socialization from tax officials. Last year, the SPT compliance rate of 72%, the target compliance rate of 80%, was also accompanied by an increase in the number of registered Individual Taxpayers of around 2 million to 3 million new Individual Taxpayers registered each year. Based on the description above, national development is basically carried out by the community together with the government, including the UMKM Mandiri Creative House BUMN in it. Therefore, the role of MSMEs in financing development must continue to be grown by encouraging awareness, understanding, and

appreciation that development is the right, obligation and responsibility of all people, including MSMEs in it. Control is one of the important components of the information technology system so that it needs to be managed properly. Control that is not managed properly will cause the information technology system to not achieve its goals, because the information technology system produces inaccurate output. Therefore, it is necessary to know the extent of the influence of knowledge and socialization of tax information technology on tax awareness of UMKM Mandiri Creative House BUMN in their tax obligations.

Based on articles published from www. tax clinic. Co. id (December 2017) As one of the pillars of the national economy, the tax contribution of MSMEs should be optimized. However, the lack of awareness and knowledge of the perpetrators of the UMKM Mandiri Creative House BUMN regarding tax procedures has resulted in the amount of tax potential not being explored optimally. On the same occasion, Deputy II of the Presidential Chief of Staff, Yanuar Nugroho, added that the MSME sector contributed to the Gross Regional Domestic Product (GDP) reaching 57% over the last 3 years. This means that MSMEs are the pillars of the national economy, but in reality there are still many MSMEs who are not aware of their compliance and may even ignore the imposition of taxes on their businesses. For this reason, it is necessary to carry out socialization of tax information technology intensively to MSMEs at Rumah Kreatif Mandiri BUMN in terms of easing the taxation process of taxpayers, so that there are no more complaints from taxpayers in fulfilling their tax obligations. National development is basically carried out by the community together with the government. Therefore, the role of the community in financing development must continue to be fostered by encouraging awareness, understanding, and appreciation that development is the right, obligation and responsibility of all people.

The BUMN Creative House (RKB) is a forum for BUMN collaboration steps in forming a Digital Economy Ecosystem through coaching for SMEs to increase the capacity and capability of SMEs themselves. The BUMN creative house is a shared house that acts as a data and information center in addition to the education, development and digitization center for MSMEs. The BUMN Creative House was established with the aim of empowering the people's economy, especially for SMEs to improve welfare and the economy, especially the city of Bogor. In this BUMN creative house, MSME actors can be guided and assisted to answer the main challenges of developing small and medium enterprises in terms of increasing competence. MSME Mandiri Creative House BUMN will carry out their obligations driven by an understanding of taxation starting from the functions, objectives, and systems in tax regulations. Especially understanding the regulations in PP 46/2013 covering tariffs, calculations, deposits, and reporting which are still being socialized by the Directorate General of Taxes. If the taxpayer understands and understands taxation, this will encourage taxpayers to voluntarily comply with tax rules. BUMN Creative Homes that run businesses or independent jobs that have been encouraged to take advantage of the reinventing

policy. they will be examined for not taking advantage of the tax policy. reinventing policy is a policy of reducing or eliminating administrative sanctions for late submission of tax returns (SPT), correction of tax returns, and delays in paying taxes.

The lack of understanding of tax regulations, the firmness of the implementation of sanctions and fines, the lack of service quality, and the tax benefits that cannot be directly felt by taxpayers are some of the factors that cause the low level of taxpayer compliance Tyfebrianti [4]. Taxpayers' lack of understanding about tax benefits is interesting to study further, given the unique financing structure in Indonesia, where more than 70% of the APBN comes from tax revenues. Efficient and quality tax payment services are what every taxpayer wants [5]. The easier the payment process, it can spur taxpayer compliance in fulfilling their obligations. In PP 46/2013 it is stipulated that income tax payments can be made through an ATM machine. Thus, a good tax system and administrative services can make taxpayers satisfied and become a driving factor for increasing taxpayer compliance (Simanjuntak and Mukhlis [6]). Calculating the amount of MSME tax at the BUMN Mandiri Creative House is allowed to use records. Calculating the amount of income tax for MSMEs, Mandiri Creative House BUMN Taxpayers with Calculation Norms, there are two approaches that are chosen according to the category of gross turnover/turnover. Income tax is presented in preparing the fiscal financial statements. Associated with the fiscal financial statements, what must be considered is the turnover of each business and its form of business. For micro businesses with a maximum turnover of Rp. 300 million, small businesses with a maximum turnover of Rp. 2.5 billion, in calculating income tax, they present their fiscal financial statements using the Net Income Calculating Norm if the business is not in the form of a Business Entity (Firma, CV, PT or cooperative).

Seeing the large role of MSMEs in the economy at the SOE Mandiri Creative House, it is interesting to see how the role of these MSME actors is in tax revenue, the contribution of tax revenue from MSMEs is relatively small considering that most of the tax revenue is dominated by large taxpayers whose number is less than 1%. However, the potential for tax revenue from MSME actors is actually still high. However, tax collection from the MSME sector at the BUMN Mandiri Creative House is not an easy thing. Not only in Indonesia. In other countries, both developed and developing countries, the MSME sector is one sector that is hard to control in terms of tax compliance. The low tax compliance of the MSMEs, the Mandiri Creative House BUMN, is related to several things, namely the MSME actors are dominated by household business actors. Based on observations, most MSME actors from this group are less or less concerned with the problem of applicable regulations. The perpetrators of UMKM Mandiri Creative House BUMN are generally self-employed individuals. This type of business actor has the characteristics of being less compliant than employees, where the income earned has been taxed when it is paid (witholding). Self-employed individuals will report all income from their business activities in the SPT. However, the prevalence of MSME actors regarding taxation makes them fall into the non-compliant group. The perpetrators of the MSME Mandiri Creative House BUMN usually operate in the informal sector, so the existing records on MSME actors and the transactions they carry out are relatively non-existent. This creates difficulties for the tax administration to oversee the tax compliance of MSME actors. Because they work in the informal sector,

From the explanation that has been described with the UMKM container in the BUMN Mandiri Creative House, researchers are interested in knowing whether the BUMN Mandiri Creative Home referred to in the form of a developing forum has provided good information and how it affects knowledge. So the title adopted in this study is "The Effect of Knowledge and Information Technology Socialization of Taxation Against Tax Awareness of MSME Mandiri Creative House BUMN".

Framework

Taxpayer awareness is influenced by various factors, both from within the individual and from outside the individual. Taxpayer awareness can also be influenced by taxation socialization carried out by the government, knowledge of taxpayers who are subject to sanctions imposed by MSME taxpayers and taxpayers' perceptions of tax regulations including PP 46/Year 2013. The new regulations implemented starting in August 2013 affect there is little awareness of MSME taxpayers in fulfilling their tax obligations. Uneven knowledge of taxpayers regarding the new regulations will greatly affect the awareness of taxpayers. Tax Information Technology is a technology that can access tax administration information. This technology is designed to provide convenience for users (taxpayers) in processing the tax administration system. Knowledge of Tax Information Technology can encourage taxpayers to be more aware of taxes. Because by knowing the existence of observations regarding Tax Information Technology, taxpayers who have a perception about the difficulties of the tax administration system will take advantage of this tax information technology. However, if the taxpayer does not know about the benefits and procedures for using tax information technology, the taxpayer who has a perception of the difficulties of the tax administration system will not be motivated to be tax aware. Socialization of Tax Information Technology with Tax Awareness Socialization of Tax Information Technology is an effort that must be done by tax officials to increase the level of tax awareness. Considering the influence or function of the socialization of tax information technology, which can increase knowledge of tax information technology and will continue to increase tax awareness of taxpayers by disseminating knowledge information about Tax Information Technology.

However, tax awareness is not only influenced by the socialization of tax information technology knowledge. Tax awareness can arise because of regulations made by the government, or also by socializing knowledge about tax procedures. According to Muttaqin [3] the problem of awareness of paying taxes is determined by factors of knowledge of the provisions of tax legislation and the behavior of the public (taxpayers) against the provisions of tax legislation. So that the socialization of tax information

technology has an influence but not too significant on tax awareness. Tax awareness requires these two variables, namely the knowledge of taxation information technology and the socialization of taxation information technology **[7]**. Where tax information technology has the function of facilitating access to tax administration. So that from the knowledge about ease of access, taxpayers will be motivated to use it easily. And also by disseminating this knowledge, it will be able to increase the number of users of tax information technology systems. Tax awareness is not only influenced by the socialization of tax information technology knowledge. Tax awareness may arise because of the knowledge factor of the provisions of tax laws and the behavior of the public (taxpayers) towards the provisions of tax laws. The research framework model in the current study can be described in Figure 1.

Figure 1. Framework

The hypothesis is a guess or a temporary answer to the research objectives derived from the framework that has been made **[7]**. Therefore, the authors can draw the following hypothetical conclusions:

Hypothesis 1: Knowledge of Tax Information Technology affects MSME Tax Awareness

Hypothesis 2: Socialization of Tax Information Technology affects MSME Tax Awareness

Hypothesis 3: Knowledge and Socialization of Tax Information Technology together affect Tax Awareness on MSME Tax Awareness.

II. METHODS

The type of research used is exploratory descriptive research. Regarding the Effect of Knowledge and Socialization of Tax Information Technology on MSME Tax Awareness with data registered at the BUMN Mandiri Creative House. This research is a descriptive research with an explanatory survey method. This study aims to determine the effect of information technology socialization on tax awareness. Presika Jurnalisa **[8]**, explanatory survey research method is a method that aims to test hypotheses, which are generally research that explains phenomena in the form of relationships between variables. The type of research used in this study used primary data. The type of research data being researched is qualitative data, according to the thesis guidelines qualitative data is a type of research that produces findings that cannot be achieved (obtained) using statistical procedures or other methods of quantification (measurement). . The source of data needed to support this research is primary data, namely data obtained directly (from first hand), the data is obtained from the main source (UMKM) which is the object of research. The source of this research data was obtained by means of interviews and observations in the form of a questionnaire

To facilitate the analysis process, the authors first classify the research variables into two groups, namely as follows:

1. Independent Variable (X)
   Independent variables are variables that cause or change or influence other variables (dependent variables). This variable is also often called the independent variable, predictor, stimulus, exogenous or antecedent, Syofian Siregar (2015, 10). The variables in this study are Knowledge and Information Technology Socialization of Taxation.

2. Dependent Variable (Y)
   Dependent variable is a variable that is influenced or becomes a result of other variables (independent variables). These variables are also often called related variables, response or endogenous variables, Syofian Siregar (2015,10). The dependent variable in this study is Taxpayer Awareness.
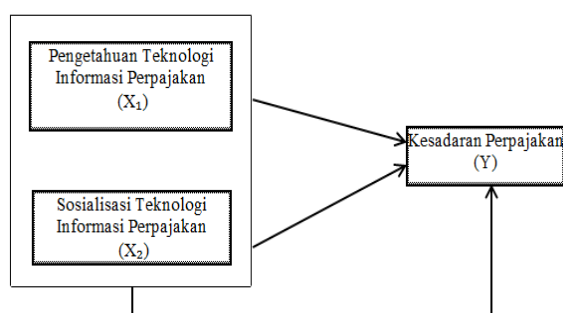
Table 1. Variable Operations The Effect of Knowledge and Socialization of Tax Information Technology Against MSME Tax Awareness

No	Variable	Indicator	Size	Scale
1	Independent Variable (X1) Knowledge of Tax Information Technology	E-Registration	a. Taxpayers already have knowledge of the use of registration facilities.	ordinal
			b. Taxpayers already have knowledge of the functions of the registration system.	ordinal
		E-SPT	a. Taxpayers already have knowledge of the function of the SPT system.	ordinal
			b. Taxpayers already have knowledge of using the SPT system.	ordinal
		E-Filling	a. Taxpayers already have knowledge of the function of the tax service system.	ordinal
			b. Taxpayers already have knowledge of the use of the e-filing system.	ordinal
		E-payment	a. Taxpayers already have knowledge of the function of the tax payment system.	ordinal
			b. Taxpayers already have knowledge of the use of the e-payment system.	ordinal
2	Independent Variable (X2) Information Technology Socialization of Taxation	Socialization	a. The Directorate General of Taxes already has socialization with seminars on information technology systems.	ordinal
3	Dependent variable (Y) Against Taxpayer Awareness	Tax Awareness	a. Taxpayers already have awareness in paying taxes.	ordinal

The type of research used is descriptive exploratory. The sampling method used is probability sampling, which is a sampling technique that provides equal opportunities for each member of the population to become a sample. With the simplest simple random sampling technique, samples can be taken at random, regardless of the level in the population (Lexy J. Moleong **[9]**). The population of this research is the BUMN Mandiri Creative House, there are 300 MSMEs, for descriptive research the research sample is obtained by 10% of the population (Gay, LR and Dhiel, **[10]**), so the sample used in this study is 30 MSMEs.

Method of collecting data

Data collection carried out by the author to complete, fulfill, and compose a thesis through several types of data and information collection procedures by:

1. Library Research

   Library research is carried out to obtain data in the form of theory by studying, reviewing, and researching various literatures such as books, notes, papers, and other data that can be used as references and relevant to the object of research being researched.

2. Field Research

   Field research was carried out by direct research to the BUMN Mandiri Creative House as the author's research location with the aim of obtaining primary data. This field research is carried out by:

   a. Interviews/interviews, namely data collection or data collection by asking questions to several related parties regarding the object being studied, so that the authors get a clear and detailed picture.

   b. Observation, namely data collection or data collection by observing directly to the company about the problems to be discussed according to the title, with a view to obtaining the necessary information and data.

   c. Documentation, namely conducting research by collecting data in the form of evidence and required documents, data relating to the socialization of tax information technology to increase taxpayer awareness.

Data Processing Method

In processing the data, this research uses descriptive qualitative and quantitative methods using descriptive statistics, namely statistics used to analyze data by describing or describing the data that has been collected as it is without intending to make conclusions that apply to the public or generalizations (Sugiyono **[11]**).

Qualitative and quantitative descriptive statistics explain the description of the results of data processing obtained from the questionnaire and the results of documentation and interview data conducted by researchers. Each item of each research variable is used as the basis for making a questionnaire. Questionnaires are used to measure the variables in question. To measure this variable, Sugiyono **[11]** uses a Likert scale, namely a score of 1 (STT = Very Don't Know), a score of 2 (TT = Don't know), a score of 3 (R = Doubtful), a score of 4 (T = Know), score 5 (ST = Very Know).

Data analysis method

Technical analysis of the data **[12] [13]** in this study is multiple linear regression analysis using statistical application software Statistical Product and Service Solution (SPSS) Version 23.0.

III. RESULTS AND DISCUSSION

The Effect of Knowledge on Tax Awareness

The results of statistical tests show that the significance value is 0.588 which is greater than 0.05 and tcount is 0.548 which is smaller than ttable is 2.05183. Knowledge does not affect tax awareness, this is thought to occur because the knowledge possessed by MSMEs is still lacking in knowing E-registration, E-filling, E-spt, E-payment online (paying taxes online). MSMEs must improve their knowledge. If MSMEs have good knowledge then MSMEs reflect a good personality to build the totality of the state to become citizens who are obedient to paying taxes and to produce quality MSMEs.

The Effect of Socialization on Tax Awareness

The results of statistical testing show that the significance value is 0.017 which is greater than 0.05 and tcount is 2.538 which is greater than ttable is 2.05183. The socialization provided by the Tax Office is very necessary for MSMEs at the BUMN Creative House in increasing their awareness of paying taxes. MSMEs are required to pay taxes properly to build infrastructure development. So that MSMEs can carry out their obligations professionally with an objective so that the state treasury produced is of high quality and can be accounted for. Thus, the higher the socialization provided by the Tax Office, the higher quality MSMEs will be.

The Effect of Knowledge and Socialization on Tax Awareness

The results of statistical testing show that the significance value is 0.048 which is smaller than 0.05 and Fcount is 3.411 which is greater than Ftable of 3.35. So that hypothesis 3 is accepted. Based on this analysis, if knowledge and socialization simultaneously/together experience an increase, it will have an impact on increasing tax awareness in BUMN Mandiri Creative Houses. Thus knowledge and socialization are needed by MSMEs to pay taxes correctly and understand the online system provided by the Directorate General of Taxes (DGT) in order to get good tax awareness.

Interpretation of Research Results

By testing hypotheses and statistics by the author at Rumah Kreatif Mandiri BUMN using the SPSS version 23 tool regarding the effect of knowledge and socialization of tax information technology on tax awareness, the authors interpret the research results which are strengthened by existing theories and research results. previously as follows:

The Effect of Knowledge on Tax Awareness

Based on the results of the study that knowledge has no effect on tax awareness. This is evidenced by statistical testing on the t test where the tcount value of 0.548 is smaller than ttable of 2.05183 or (0.548 < 2.05183). And the significance value is 0.588 which is greater than 0.05 or (0.588 > 0.55). Knowledge does not affect tax awareness, this is thought to occur because the knowledge owned by MSMEs is still lacking in carrying out their business so that it will have an impact on decreasing tax awareness generated. Because to increase awareness of taxation, MSMEs must increase their knowledge. If MSMEs have good knowledge, MSMEs must reflect a personality based on elements of honesty, courage, wisdom and responsibility to build trust in order to provide the basis for producing quality tax awareness.

Knowledge has no effect on tax awareness which shows that, because there are still many MSMEs who do not know about the existence of online tax information technology (due to the influence of age) where MSMEs at Rumah Kreatif Mandiri are mostly 31-40 years old and female (Housewife). This research is in line with Syarifah Shalicha [14] which states that the variable knowledge of taxation information technology has no effect on tax awareness.

The Effect of Socialization on Tax Awareness

Based on the results of the study that socialization has an influence on tax awareness. This is evidenced by statistical testing on the t-test where the tcount value of 2.538 is greater than tTable of 2.05183 or (2.538> 2.05183). And the significance value is 0.017 which is smaller than 0.05 or (0.017 < 0.55). The socialization of MSMEs is very necessary in their MSME professional work. MSMEs are required to always be guided by the facts found, free from conflicts of interest and the intervention or requests of certain or private parties in the decision-making process. So that MSMEs can carry out professional duties as entrepreneurs with an objective so that the resulting tax reports are of high quality and can be accounted for. The socialization provided by the tax office can make a significant contribution to the utilization of tax information technology for MSMEs. This research is in line with Habib Faisal [15] which shows that socialization has an influence on the effectiveness of the use of tax information technology for taxpayers.

The Effect of Knowledge and Socialization on Tax Awareness

Based on the results of the study that knowledge and socialization have an influence on tax awareness. This is evidenced by statistical testing on the f test where the value and Fcount of 3.411 are greater than Ftable of 3.35 or (3.411 > 3.35). And the significance value is 0.048 which is smaller than 0.05 or (0.048 < 0.55). Knowledge of tax information technology that influences the level of tax awareness of MSMEs. Tax awareness can be influenced by regulations made by the government, or also by socializing knowledge about tax procedures.

Tax Information Technology has the effect of facilitating taxpayers in the tax administration process. So that MSMEs make more use of tax information technology in the tax administration process. With the acquisition of knowledge about tax information technology by taxpayers, MSMEs will prefer a system that provides convenience in the tax administration process. And with the socialization of tax information technology, the number of taxpayers who use tax information technology is increasing. Based on this analysis, thatThis research is in line with Syarifah Shalicha [14] which shows that knowledge and socialization have an influence on awareness of taxation.

IV. CONCLUSION

Based on the previous discussion regarding the influence of knowledge and socialization of tax information technology on MSME tax awareness at the BUMN Mandiri Creative House, the following conclusions can be drawn: The research hypothesis that Knowledge of Tax Information Technology has an effect on tax awareness is not proven. This is indicated by a significance value of 0.588 which is greater than 0.05. Knowledge has no effect on tax awareness which shows that, because there are still many MSMEs who do not know about the existence of online tax information technology (due to the influence of age) where MSMEs at Rumah Kreatif Mandiri are mostly 31-40 years old and female (Housewife). The research hypothesis, namely the Socialization of Tax Information Technology, has an effect on tax awareness. This is indicated by a significance value of 0.017 which is smaller than 0.05. The socialization provided by the tax office can make a significant contribution to the utilization of tax information technology for MSMEs. The research hypothesis, namely Knowledge of Tax Information Technology and Socialization of Tax Information Technology together has an effect on tax awareness. This is indicated by a significance value of 0.048 which is smaller than 0.05. Tax Information Technology has the effect of facilitating taxpayers in the tax administration process. So that MSMEs make more use of tax information technology in the tax administration process.

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