

Optimizing Tax Apparatus Performance Management in Implementing a Modern Tax Administration System

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Abstract

Taxes play a vital role in overseeing state finances, and enhancing the performance management of tax officials is essential for achieving the efficiency and long-term viability of the tax system. This research aims to examine and determine the most effective approaches to managing the performance of the tax apparatus, particularly in implementing a contemporary tax administration system. This study employs a qualitative methodology utilizing descriptive techniques. The research findings indicate that implementing tax administration reform in Indonesia, mainly through using advanced information and communication technology such as e-registration, e-filing, and e-billing, has resulted in a favorable outcome by enhancing efficiency, responsiveness, and transparency in tax management. These measures facilitate endeavors to enhance taxpayer adherence and bolster tax revenues. In addition, enhancing the performance management of the Tax Apparatus, particularly Account Representatives, in implementing a contemporary tax administration system entail employing crucial tactics such as ongoing training, utilization of specific performance metrics, and integration of information technology such as CRM. Providing rewards and professional growth chances for strong performance can enhance motivation while implementing open feedback methods and constant review can serve as a foundation for improvement. Cultivating interpersonal skills is equally crucial for enhancing connections with taxpayers. Continuous monitoring ensures that performance management techniques stay up-to-date and adaptable to changes in the tax environment. This helps achieve optimal tax revenue goals and enhances taxpayer compliance within the framework of modern tax administration.

Keywords: Optimization, Performance Management, Tax Reform, Tax Administration System, Account Representative, Taxpayer

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Introduction

Taxes are crucial for maintaining the state's financial stability since they are the primary source of revenue that funds various governmental financing requirements (Setiyaji & Amir, 2005). Taxes fulfill regular obligations like paying employees and covering operational costs and play a crucial role in driving sustainable national development. From this viewpoint, taxes play a crucial role in attaining development objectives and constructing the necessary infrastructure for economic advancement and societal well-being (Anwar, 2022). Tax is a legal requirement imposed on individuals or entities by the government (Waluyo, 2009).

Taxation is implemented without directly benefiting taxpayers. However, the government utilizes the funds collected through taxes to cover general expenditures and facilitate developmental initiatives. Therefore, taxes are not solely a responsibility of individuals or legal companies but also a tangible contribution to the advancement and growth of society. An in-depth comprehension of taxation's function and fundamental nature is crucial for formulating equitable, productive, and proficient tax policies that foster economic development and social well-being (Samrotun & Suhendro, 2018). The government has implemented substantial reforms to enhance state revenues from taxation, particularly in tax administration. The primary objective of this endeavor is to establish a contemporary tax administration system under the management of the Directorate General of Taxes (Bawazier, 2018). One strategy that has been implemented is incorporating information technology-based services, such as e-registration, eSPT, e-filing, and e-payment. This measure will help taxpayers fulfill their tax responsibilities (Saputra, 2016). The Directorate General of Taxes aims to harness the capabilities of information technology in order to deliver more effective and expedient services to Taxpayers. E-registration enables the electronic registration process, while eSPT, e-filing, and e-payment offer the convenience of electronically submitting tax reports and making online tax payments (Napitupulu, 2014). Therefore, implementing information technology can promote higher levels of taxpayer adherence while maximizing tax revenues for the state. This strategy not only enhances the efficiency of the tax administration process but also fosters a transparent and responsive environment that caters to the needs of taxpayers, hence facilitating the establishment of a contemporary and efficient tax system (Rahayu & Lingga, 2009).

Human resources (HR) play a crucial role in reforming the tax administration system since they directly impact the functioning of the tax apparatus. The preparedness and proficiency of human resources in executing tax responsibilities, particularly in utilizing information technology and delivering efficient services to taxpayers, is a pivotal determinant in attaining reform objectives (Aprilia, 2021). Hence, engaging in skills development, training, and enhancing human resource capacity is crucial to ensure the ability to respond to technology advancements and the growing complexity of tax service requirements. By achieving optimal performance of the tax apparatus, tax administration reform can effectively maximize state revenues, enhance taxpayer compliance, and provide a contemporary and efficient tax system (Mayasari & Narsa, 2020). Performance measures how well a program, activity, or policy can meet the targets, objectives, vision, and mission set through the organization's strategic planning (Snambela & Sinambela, 2019). This is evident in the documented outcomes from different work roles or tasks during a specific timeframe. Within this framework, individuals or groups of employees must possess success criteria or standards established by the firm as performance benchmarks (Nursam, 2017). According to Jamaludin (2017), performance or work achievement can be defined as the outcome of an employee's efforts over a specific time frame. This can encompass attaining pre-established and mutually agreed-upon standards, targets, goals, or criteria. Hence, enhancing performance becomes essential in comprehending and overseeing the accomplishments of individuals or groups in attaining corporate objectives. Establishing explicit and mutually accepted standards for assessing employee performance is crucial as it is the foundation for subsequent growth and enhancement (Farchan, 2016). Through comprehending performance as a compilation of

quantifiable outcomes, firms can pinpoint possible enhancements, devise plans for human resource development, and inspire staff to attain elevated degrees of accomplishment. (Amalia & Fakhri, 2016)

The performance of personnel or equipment plays a crucial role in enhancing the efficiency and effectiveness of a business. The personnel comprising the organization are the fundamental building blocks that determine the organization's overall functioning (Halim & Satria, 2022). Understanding individual behavior is crucial in building an effective management control system and sustainable human resource (HR) management in this setting (Riniwati, 2016). The significance of personal performance as a fundamental component of organizational performance underscores the need to concentrate on cultivating proficiency, drive, and enhancement to attain shared objectives (Sunarsi, 2018). Gaining insight into human behavior enables the adoption of more precise and effective management control measures. It is the foundation for building HR development programs that align with individual and organizational requirements. Hence, it is crucial to enhance performance when there are shortcomings or barriers to attaining the required outcomes for employees (Suderajat, 2012).

This research aims to examine and determine the most effective approaches to managing the performance of the tax apparatus, particularly in implementing a contemporary tax administration system. The objective is to enhance the efficiency and efficacy of tax officials in carrying out their responsibilities, establish a work environment that is more receptive to the demands of society and the economy, and facilitate the establishment of a transparent and effective tax system. This research offers a comprehensive understanding of the difficulties and possible enhancements in managing the performance of the tax apparatus. It provides specific suggestions for optimization and aims to substantially contribute to enhancing the tax system overall.

Research Design and Method

This research adopts qualitative methods, especially literature study, to collect technical information. The research procedure involves reading, researching, studying, and analyzing various literature sources and regulations related to the research problem (Moleong, 2014). The analytical method applied is descriptive-qualitative, where the data is described in detail before analysis is conducted to reach conclusions. This research has descriptive characteristics, focusing on a detailed description of current conditions without attempting to manipulate the observed variables. Data was obtained through observation, conversation, and recording (Yuliana, 2022). After the data is collected, analysis is carried out by extracting information from various sources, organizing the data, analyzing the arguments used, and drawing up conclusions based on the results of the analysis of the problems that have been discussed.

Results and Discussion

Result

Modernization of the Tax Administration System as a Manifestation of Tax Reform

Taxation is a term that is widely recognized, although comprehending the intricate regulations around it remains a source of confusion for most individuals. While taxes are commonly seen as a regular aspect of daily life, many people need a comprehensive

understanding of the intricate consequences and immediate effects of the need to pay taxes (Jotopurnomo & Mangoting, 2013). People's adherence to paying taxes is crucial in supporting the country's development, extending beyond mere financial transactions. Hence, the Tax Extension profession is vital in imparting a comprehensive comprehension of the tax system to the public and emphasizing their duty as citizens to pay through taxes (Rohmawati & Rasmini, 2012). Since the inception of tax reform in 1983, Indonesia has undergone profound transformations encompassing the nation's tax industry. This reform covers multiple facets of tax policy by amending the Income Tax Law (UU PPh), the Value Added Tax and Luxury Goods Sales Tax Law, as well as the Land and Building Tax Law (UU PBB) (Prabowo & Indarto, 2018). These modifications aim to establish a clear and definite legislative framework for the Indonesian tax system, thereby establishing a robust basis for efficiently maximizing tax revenues. The primary areas of concentration in achieving the goal of tax reform are Tax Policy, Tax Administration, and Tax Regulations (Soemarso, 1998).

Tax administration reform is a significant and noticeable change that plays a vital part in collecting taxes. This update aims to enhance the efficiency and efficacy of tax administration management, emphasizing transparency, responsiveness, and sustainability (Madayanto, 2015). Indonesia is endeavoring to establish a tax administration structure that can effectively accommodate economic advancements and the ever-changing nature of fiscal policy. Substantial tax administration updates aim to develop a contemporary tax environment, simplify business entities' processes, enhance taxpayer adherence, and reinforce taxation as a fundamental driver of national economic progress (Heriyanto & Sari, 2021).

The importance of tax administration in effectively executing tax regulations is well acknowledged. Hence, it is imperative to implement tax administration reform in a manner that is both sustainable and efficient to ensure optimal services for the community (Kowel et al., 2019). An optimal tax administration reform should serve as a tool to enhance voluntary taxpayer compliance, bolster public trust, and improve the tax system's integrity. An effective administration system is expected to strengthen the government's ability to maximize tax revenues and enhance tax compliance (Hertati, 2021). Paradoxically, tax compliance in Indonesia remains relatively poor, as seen by the stagnant tax ratio that falls below the international norm, ranging from 12-13 percent. Indonesia's tax ratio achievement is lower than that of countries such as the Philippines (14 percent), Malaysia (16 percent), Thailand (17 percent), South Korea (25 percent), South Africa (27 percent), and Brazil (34 percent), as well as the average for lower-middle-income countries (17 percent). Enhancing tax compliance through tax administration reform is essential for sustaining state revenues and fortifying the fundamentals of fiscal policy. An emphasized aspect of tax reform is modernizing tax service management using information and communication technology. Using outdated cassette tape period technology in tax administration has not been deemed effective for producing the best outcomes in the present digital era. The upgrading is essential to help taxpayers (WP) fulfill their tax duties effortlessly. The inadequate level of taxpayer compliance is sometimes attributed to intricate, ineffectual, and wasteful administrative procedures, leading to substantial expenditures associated with compliance. By leveraging information and communication technology, such as online platforms for registration, report submission, and tax payment, the aim is to alleviate the administrative burden impeding progress. The upgrading offers convenience for taxpayers and enhances the efficiency and

effectiveness of tax officials' work. In addition, using technology can facilitate the execution of tax policy with greater transparency and accountability (Sarunan, 2016). Chaizi Nasucha (2004) outlines several fundamental ideas for successful tax administration reform. Streamlining the tax framework to enhance simplicity, adherence, and operational effectiveness is imperative. Complex tax structures frequently hinder the comprehension and execution of tax legislation. Thus, simplification can facilitate establishing a more cost-effective and understandable system for taxpayers. Moreover, it is necessary to formulate reform plans suitable for the specific local context and requirements.

e-Registration

The Directorate General of Taxes (DJP) has implemented a range of proactive measures as the leading entity in delivering services to taxpayers. An influential project that commenced in 2013 was adopting information and communication technology via the development of e-registration, an online method for registering taxpayers. This technology facilitates the registration of tax subjects as taxpayers without requiring them to physically visit the Tax Service Office (KPP) in their residence. This phase specifically caters to taxpayers with limited time to physically go to the KPP to acquire a Taxpayer Identification Number (NPWP). During the e-registration process, taxpayers must complete the form per the specified recommendations and digitally scan their original Resident Identity Card (KTP). However, this system still possesses vulnerabilities, one of which is the indeterminacy of the delivery timeframe for NPWP cards. Nevertheless, this measure demonstrates DGT's dedication to adopting technology-driven solutions to deliver more effective and easily accessible services to taxpayers. This endeavor demonstrates the long-term viability of employing technology to enhance the caliber of tax services. To optimize efficiency, it is necessary to consistently make enhancements, which should involve resolving any shortcomings, such as the uncertainty around the delivery time of NPWP cards. This program aligns with the ethos of utilizing technology to update tax administration, facilitate accessibility, and enhance taxpayer engagement in the tax process.

Tax e-Filing.

Tax e-filing is an administrative modernization initiative implemented by the Directorate General of Taxes (DJP) to enable online submission of Tax Returns (SPT) through the e-filing network site provided by the DJP or an authorized application service provider. The primary objective of this effort is to eradicate the necessity for taxpayers to manually complete and submit their tax returns and physically attend the Tax Service Office, which frequently entails lengthy waits and consumes a significant amount of time. By implementing e-filing, there is an expectation that the expenses associated with taxpayer compliance can be decreased. To initiate the online SPT reporting process, one must apply for an Electronic Filing Identification Number (EFIN) by visiting the local KPP. Once taxpayers have acquired an EFIN, they can proceed to register and electronically file their taxes via the tax filing system. By enrolling taxpayers in the tax e-filing system, they can complete their SPT online or offline using the e-SPT program. Afterwards, they can upload a CSV file as the output to the tax e-filing system. This approach has the benefit of reduced compliance expenses. Taxpayers are exempt from paying transportation expenses to travel and wait in line at the

KPP. Taxpayers can report from any location anytime, as long as they have an internet connection. In addition, tax e-filing is both cost-effective and ecologically conscious, embodying the principle of becoming green by eliminating the need for physical paper papers in the reporting process. Nevertheless, taxpayers still need to produce additional documents as they may be requested by the Account Representative (AR) at any time. In addition, the tax filing system simplifies determining the tax liability by automatically calculating the amount owed. Taxpayers need to input the necessary information using a user-friendly interface. The tax e-filing interface is designed to be visually appealing and may be quickly completed using either the wizard mode or the option for manual input. Taxpayers need not be concerned about the accuracy of the data they enter, as the system will verify the completion of the SPT.

However, tax e-filing in Indonesia still needs to be improved, precisely due to the lack of widespread internet access and the capacity of the DJP servers. This issue is most noticeable when the SPT reporting deadline is imminent. Most taxpayers typically wait until the deadline is near to file their taxes, causing the server to become overwhelmed and unable to handle taxpayer queries. This leads to difficulties accessing the networking site and delays getting proof of tax reporting. This leads to ambiguity and concern for taxpayers, mainly because of the risk of penalties resulting from failing to meet the SPT submission date. Another disadvantage of tax e-filing is that the system cannot handle the submission of individual yearly tax returns in the form of 1770, and there needs to be a provision for reporting income tax under Article 25.

e-Billing

Tax e-Billing enables taxpayers to conveniently make online tax payments, eliminating the need to visit the bank and wait in line physically. The tax e-billing system supplants the manual payment approach that relies on a Tax Payment Letter (SSP). The OnlinePajak eBilling program offers a complete and unified solution for making tax payments for your company. OnlinePajak simplifies the process for taxpayers to generate single or many electronic tax bills for different tax offices, tax consultants, and taxpayer identification numbers (NPWP) simultaneously. It allows users to make online tax payments swiftly and precisely, eliminating the need to wait in line at the bank or tax office. E-billing is included in the update of the Second-Generation State Revenue Module (MPN-G2). The MPN-G2 was created to facilitate the adoption of effective cash management practices by providing real-time information on government income through advanced technology. MPN-G2 handles all state revenue transactions, encompassing taxes, customs, excise, and Non-Tax State Revenue (PNBP). In addition, the MPN-G2 enables payments to be made conveniently and securely through e-billing, regardless of time or location. Taxpayers derive five advantages from utilizing e-billing. Firstly, streamline the data input for state payments and deposits. The process is simplified since taxpayers or depositors are not required to complete the tax deposit form manually. Additionally, it reduces the likelihood of errors resulting from human variables, such as human error. Furthermore, there is a high level of convenience and adaptability regarding the many payment and deposit options available through multiple alternative channels. Furthermore, it grants obligatory payers and depositors of Non-Tax State Revenue (PNBP) the ability to oversee the status or actualization of payments. Furthermore, it grants taxes or payers the autonomy to document deposit information autonomously.

Optimizing Tax Apparatus Performance Management in Implementing a Modern Tax Administration System

The most vital component of an organizational structure is the Human Resources (HR) department, which must possess expertise and integrity. Enhancing and optimizing HR systems and management aims to provide a more effective and transparent system, resulting in the development of high-quality human resources (Labola, 2019). The support of competency and performance-based HR systems and management enables the implementation of a Modern Tax Administration System. Enhanced and more transparent HR systems and management will yield favorable outcomes, particularly in augmenting HR productivity and professionalism. The enhancement of remuneration, which is the last step in the bureaucratic reform program, followed earlier changes in other areas to enhance the performance and accountability of the human resource management system. Therefore, these approaches collectively provide a comprehensive transformation to enhance the caliber of human resources within a contemporary tax administration setting (Saragih et al., 2019). A notable feature of the Modern Tax Administration System is the Account Representative's (AR) involvement. AR serves as an intermediary that connects Taxpayers with the Tax Service Office. Every taxpayer is assigned an Account Representative (AR) responsible for answering any questions the taxpayer poses. Within this framework, every Account Representative is responsible for overseeing and guiding many Taxpayers, considering the specific nature of their business and the geographical location in which they operate.

The Account Representatives at each Tax Service Office (KPP) must establish stronger connections, familiarize themselves with, and comprehend the circumstances of the Taxpayers they assist. This strategy enables the implementation of actions that are specifically designed to enhance tax collections more efficiently. Account Representatives can enhance their help by gaining a thorough understanding of the circumstances and requirements of each taxpayer. This will enable them to offer personalized and strategic assistance, leading to improved compliance with tax duties. Consequently, Taxpayers will become more aware of their tax responsibilities. It is anticipated that the effectiveness of this model will enhance the efficiency of tax administration and lead to a general increase in tax collections (Wulandari, 2019). Every Account Representative in the Modern Tax Administration System is expected to meet the demands of achieving optimal performance in their tasks. Performance, in this sense, pertains to the favorable outcomes of tasks executed by employees by agency regulations. When evaluating the effectiveness of an Account Representative, various key indications can be used. Firstly, delivering exceptional service to taxpayers is crucial, which involves promptly addressing their inquiries, offering concise and accurate information, and ensuring that their requirements are met to the highest degree (Praptadi, 2009). In addition, the Account Representative's ability to effectively maintain and enforce the employee code of ethics indicates high performance. This encompasses the values of honesty, expertise, and strong moral principles in all dealings with taxpayers. An Account Representative performs well when effectively fulfilling their obligations and responsibilities. This encompasses being prompt, precise, and effective in executing the protocols and regulations about taxation. The aim is to establish rigorous performance criteria using these indicators, with the expectation that Account Representatives will enhance the efficacy and efficiency of the Modern Tax

Administration System while also fostering more trust and compliance among Taxpayers (Yunas, 2018).

The following are several ways to optimize the performance management of tax officials, in this case, Account Representatives, in implementing the modern.

Training and development

Continuously training Account Representatives is essential to ensure they possess a comprehensive grasp of the most up-to-date tax regulations, information technology, and essential communication skills. This training can be structured in diverse formats, including in-house training facilitated by the pertinent organization, attendance at external workshops, or enrollment in online courses. Account Representatives can enhance the quality of service to taxpayers, adapt to changes in tax legislation, and optimize information technology use by maintaining uninterrupted access to the most up-to-date knowledge. This comprehensive training program also enhances the professional development of Account Representatives, equipping them with the necessary skills to effectively address the challenges of implementing a contemporary tax administration system.

Clear Performance Measurement System

Implementing precise and quantifiable performance metrics, such as the degree of Taxpayer contentment, duration of request fulfillment, and precision of tax data, is a crucial approach to enhancing the management of Account Representative performance. Tax agencies can assess performance objectively and efficiently by utilizing explicit indicators. Taxpayer satisfaction indicates the degree to which the services offered meet expectations. At the same time, the time taken to fulfill requests and the precision of tax information are crucial factors in evaluating the effectiveness and dependability of Account Representatives. A transparent performance measuring system also aids in identifying areas for improvement, facilitating the formulation of more suitable initiatives to enhance service quality and better fulfill the expectations of taxpayers. Hence, the utilization of precise and quantifiable performance indicators serves as an assessment tool and a crucial compass for driving enhancements and advancements in executing a contemporary tax administration system.

Application of Information Technology

Using information technology, namely customer relationship management (CRM) systems, to handle contacts with Taxpayers is a strategic measure to enhance the efficiency of Account Representative services. CRM enables tax agencies to methodically monitor the history of interactions, comprehend taxpayer preferences, and establish a database abundant in information. This enables Account Representatives to deliver a more customized and efficient service by comprehensively comprehending each Taxpayer's individual needs and preferences. CRM facilitates the identification of patterns in Taxpayer behavior, allowing tax authorities to adjust their service tactics accordingly. This technology enables the implementation of more precise and data-driven interactions, resulting in numerous advantages such as enhanced taxpayer satisfaction and improved efficiency in tax administration.

Motivation and Recognition Booster

Offering rewards, accolades, or professional growth prospects to acknowledge exemplary performance is a crucial measure in fostering and sustaining the commitment of Account Representatives. Providing incentives such as bonuses or quick prizes can offer tangible acknowledgment for employees' accomplishments, fostering a favorable environment in the workplace. In addition, offering career advancement prospects, such as more training or promotions, is an extra incentive to enhance the quality of service. Using this process, Account Representatives get a sense of appreciation and acquire opportunities for growth, enhancing their incentive to deliver exceptional service. This method not only serves as a source of motivation for individuals but also has the potential to enhance productivity and impact the overall objectives of a contemporary tax administration system.

Implementation of Feedback Mechanisms

Establishing a transparent and ongoing feedback system is crucial in effectively monitoring Account Representatives' performance. A productive communication channel can be established by allowing the Account Representative to contribute their insights on internal procedures and their interactions with Taxpayers. An ongoing assessment procedure including leaders and peers offers a thorough understanding of individual and team performance. This approach serves the purpose of identifying areas of improvement and offering a comprehensive perspective on qualities that can be further enhanced. Moreover, providing ongoing and uninterrupted feedback fosters a culture of perpetual learning among Account Representatives, motivating them to consistently enhance their skills, knowledge, and approach to delivering tax services. Hence, the feedback mechanism serves as the foundation for ongoing enhancement and ingenuity to enhance the efficiency and excellence of services in the contemporary tax administration system.

Soft Skills Skills Development

Enhancing the job of the Account Representative requires not only proficient technical skills but also the cultivation of soft skills, including proficient communication, empathy, and problem-solving capabilities. Proficient communication skills allow individuals to deliver tax information effectively and comprehensibly to taxpayers. Empathy plays a crucial role in comprehending the wants and concerns of taxpayers, fostering more robust connections, and establishing trust. Account Representatives rely on their problem-solving ability to effectively address intricate circumstances or inquiries by providing suitable and efficient answers. By cultivating these interpersonal abilities, Account Representatives can enhance their ability to communicate, build stronger connections with Taxpayers, and approach obstacles with a receptive and problem-solving mindset, thereby becoming an indispensable resource in executing their responsibilities within a contemporary tax administration system.

Continuous Monitoring and Evaluation

Consistently monitoring and assessing the performance of Account Representatives is essential in upholding service quality in a contemporary tax administration system. This procedure offers a comprehensive comprehension of an individual's achievements. It enables the tax agency to detect alterations in the tax landscape that might affect the Account

Representative's obligations and tasks. To maintain the relevance of performance management strategies, tax agencies might modify their approach to align with current developments, thereby enhancing the responsiveness of Account Representatives to changes in tax law or taxpayer needs. The ongoing monitoring and assessment procedure serves as the foundation for continual enhancement, guaranteeing that Account Representatives maintain optimal performance and adhere to the highest standards while carrying out their duties in contemporary tax administration.

Conclusions

Tax reform in Indonesia, which began in 1983, has experienced fundamental developments, especially in three main pillars: Tax Policy, Tax Administration, and Tax Regulations. The focus on tax administration reform is crucial to achieving booming tax revenues and increasing taxpayer compliance. Modernization of tax administration, primarily through information and communication technology, such as e-registration, e-filing, and e-billing, is a progressive step in increasing efficiency, responsiveness, and transparency in tax management. However, challenges such as low taxpayer compliance and limited internet access still need to be overcome to succeed. With technology adoption, tax services are becoming more affordable and modern, supporting Indonesia's vision to build an adaptive, effective tax standem that supports national economic development. Implementing a modern tax administration system involves several critical strategies in optimizing the performance management of Tax Apparatus, especially Account Representatives. Continuous training, implementing specific performance indicators, and utilizing information technology such as CRM are essential foundations for improving service quality. Recognition of good performance through incentives, rewards, and career development opportunities can be a powerful motivational driver. Open feedback mechanisms and continuous evaluation also provide a foundation for continuous improvement. Developing soft skills such as effective communication and empathy is essential in strengthening relationships with taxpayers. Lastly, ongoing monitoring ensures that performance management strategies remain relevant and responsive to changes in the tax environment. Optimizing Tax Apparatus performance management by combining these elements increases tax administration efficiency and strengthens the relationship between tax agencies, Account Representatives, and Taxpayers.

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