

# Several Factors Affecting Taxpayer Compliance During the Covid-19 Pandemic

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## ABSTRACT

The purpose of this study was to determine the effect of tax policies and business strategies on MSME actors during the pandemic in Kolaka City. This type of research includes quantitative descriptive research. The population in this study were SMEs in Kolaka District, Kolaka City. The method used in the selection of the sample is purposive sampling method and set a sample of 52 respondents based on the established criteria. The results of this study are Tax Policy has a Positive and Significant Effect on MSME Actors in the Pandemic Period in Kolaka City. The Tax Policy in question is Tax Incentives for Taxpayers affected by the 2019 Corona Virus Disease Pandemic. And the second is a Business Strategy that has a Positive and Significant Effect on MSME Actors during the pandemic in Kolaka City. The Business Strategy in question is online marketing. Based on the results of the discussion, it can be concluded that the tax policy in this case is tax intensive for MSME actors, it is felt to be very beneficial for MSME actors during the pandemic and this tax policy provides benefits for MSME actors to increase knowledge about taxation. By using a Business Strategy, online marketing is the right strategy for MSME actors to re-increase their business activities during the pandemic.



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## 1. Introduction

The Covid-19 pandemic has hit almost all countries in the world, including Indonesia. The social, economic, political and national security readiness and resilience of all countries are tested to overcome the various impacts arising from the pandemic. The impact that has occurred in Indonesia due to the COVID-19 pandemic is that Micro, Small and Medium Enterprises (MSMEs), corporations and the financial sector as well as households are also affected. Due to the protracted pandemic, which has caused a decline in industrial performance in terms of processing and workmanship, starting from the production of goods, the demand for new products, as well as related to employment, which resulted in many workers being laid off and being laid off.

Small and Medium Enterprises (SMEs) are one of the most important parts of the people's economy in a region or a country. Small and medium enterprises play a very important role in the Indonesian economy, for example small and medium enterprises played an important role during the 1998 monetary crisis and were seen as a savior in the Indonesian

economic process, encouraging economic growth and employment. Micro, Small and Medium Enterprises (MSMEs) are now starting to develop well and are able to generate profits. MSMEs are an economic sector that has a large enough role in the national economy. Unfortunately, when viewed from the side of MSME taxpayer compliance, it turns out that there are still many shortcomings. Many MSME taxpayers intentionally do not report and pay taxes due to several things, such as regulations that are difficult to understand. For MSME taxpayers who still use simple accounting calculations have not been able to compile detailed bookkeeping, this is also a factor in the weakening level of taxpayer compliance, especially MSMEs in Soppeng Regency and also there are still taxpayers who are not willing to pay taxes and do not consider taxes as a state obligation but a burden for taxpayers.

At the Tax Service Office (KPP) Pratama Soppeng Dua Regency held a Business Development Service (BDS) Program Activity for Micro, Small and Medium Enterprises (MSMEs) which aims to make businesses managed by taxpayers grow rapidly, especially through online marketing. In this activity, tax education was provided regarding the latest decrease in the MSME tax rate from 1 percent to 0.5 percent in accordance with Government Regulation Number 23 of 2018 which took effect from July 1, 2018.

Knowledge and understanding of taxpayers is very much needed to improve taxpayer compliance. Taxpayers will try to carry out their tax obligations in order to avoid tax sanctions in accordance with tax laws. Knowledge of taxation has an effect on taxpayer compliance. Meanwhile, Samrotun & Kustiyah (2015) prove that knowledge and understanding of taxes does not affect willingness to pay taxes. Many taxpayers have a negative perception of tax officers, especially on the low service to taxpayers. If the quality of tax service is good, the taxpayer's perception of the service will increase (Winerungan, 2013). However, Winerungan's research (2013) shows that the tax service does not affect taxpayer compliance. This research is supported by Gautama (2016) who proves that tax officials have no effect on willingness to pay taxes. So to achieve this, DGT will try to optimize socialization to the public by increasing the tax service service to taxpayers.

In addition to the above factors, a factor that is thought to be able to increase awareness is the implementation of a self-assessment system. In implementing the current self-assessment system, the position of the taxpayer is very important because taxpayers are required to carry out their taxes independently, such as tax calculations, tax payments and tax reporting. Thus a taxpayer is required to understand and understand not only tax regulations, but also administrative aspects and tax procedures.

Based on research conducted by Melfrianti (2020) doing business in the market even during a pandemic and the number of buyers and income has decreased by more than 50%. The factor that supports traders to continue their business is the awareness to continue to struggle to meet the needs of daily life. Meanwhile, the inhibiting factors are the decrease in the number of buyers, the income is decreasing to more than 50% and the fear of being exposed to the virus. Yuli (2018) whose research results state that sunset policy, tax amnesty, tax sanctions, knowledge and understanding of taxes, and tax services have no significant effect on taxpayer compliance. While the awareness of paying taxes has a significant effect on taxpayer compliance. While research conducted by Trisma (2020) found the results of research that the application of PP 23 of 2018 rules, namely awareness of paying taxes and financial conditions had a significant effect on fulfilling the tax obligations of Micro, Small and Medium Enterprises taxpayers at the West Makassar Pratama Tax Service Office.

This research is a development of research conducted by previous researchers regarding taxpayer awareness. The difference between this research and previous research lies in the object of research and adding new variables. The current study takes the object of

MSMEs in Soppeng Regency because it wants to know whether there are factors that influence taxpayer compliance during the current pandemic.

## 2. Literature Review

In this study, we use The Theory of Planned Behavior (TPB) which is a theory used to explain a person's intention to perform certain behaviors. The first formulation of this theory was Icek Ajzen in 1985 in an article entitled "From Intention To Action: A Theory Of Planned Behavior". TPB is a conceptual framework that aims to explain certain behavioral determinants. In the Theory of Planned Behavior (TPB) it is explained that the behavior caused by the individual arises because of the intention to behave. In TPB, attitudes, subjective norms, and perceptions of behavioral control are determined through key beliefs. Determinants of a behavior is the result of an assessment of the beliefs of individuals, both as positive and negative. Theory of Planned Behavior or TPB (Theory of Planned Behavior) is based on the assumption that humans are rational beings and use the information that is possible for them systematically. In this theory, the emergence of a desire to behave by several factors Mustikasari, (2007), namely behavioral beliefs, normative beliefs, and control beliefs.

### Taxpayer Compliance

Samira, ('2015) Compliance means submitting or obeying teachings or rules. So taxpayer compliance can be interpreted as being submissive, obedient and obedient to taxpayers in carrying out their tax rights and obligations in accordance with applicable tax laws. Tax compliance is a condition in which the taxpayer fulfills all tax obligations and exercises his taxation rights, so the context of compliance in the study means that the taxpayer tries to comply with the applicable tax law regulations, either fulfilling his obligations or exercising his tax rights.

### Fiscal Service

Service is a technique in serving (helping oversee or prepare all the needs someone needs). Fiscal services can be interpreted as a way for tax officers to help prepare every need that is needed by taxpayers. Arum & Zulaikha, (2012) in Mandowally, (2020). Fiscal services which include competency capabilities, namely having knowledge, experience, and expertise in tax policies, administration, and tax legislation as well as high motivation as a public servant Audina, (2020). One of the efforts to improve taxpayer compliance is to provide good service to taxpayers. Improving the quality and quantity of services is expected to increase the satisfaction of taxpayers as customers so as to increase compliance in the field of taxation.

Tax Sanctions, (2020) "Ministry of Finance Number KEP-95/PJ/2019. In the tax law, there are two sanctions, namely administrative sanctions and criminal sanctions. Threats for violations in a tax norm are threatened with administrative sanctions only, some are threatened with criminal sanctions, and some are threatened with administrative and criminal sanctions. Tax sanctions can also be said as punishment for taxpayers who violate their tax obligations and can be subject to administrative sanctions (in the form of fines, interest and increases), as well as criminal sanctions (in the form of confinement and imprisonment).

### The Effect of Fiscal Services on Taxpayer Compliance

Based on the Theory of Planned Behavior (TPB), Fiscal Services is related to normative beliefs. The existence of good tax services will affect the level of taxpayer compliance. Taxpayers will have confidence or choose tax-abiding behavior when there is good service from the tax authorities, as well as an effective and efficient tax system. Siregar et al., (2012), stated that the Fiskus service is the provision of services to the needs of people or communities

who have an interest in the organization in accordance with the procedures and basic rules that have been set. Pratiwi, (2014) states, if consumers are satisfied with the services that have been carried out by tax officers, the level of consumer tax compliance will also tend to increase. This statement is reinforced by the results of research from Mandowally, (2020) which concludes that tax service services have a positive and significant influence on taxpayer compliance. Research conducted by Samira, (2015) also concludes that the quality of tax service services has a positive and significant effect on taxpayer compliance.

H1: Fiscal service has a positive and significant effect on the level of taxpayer compliance.

Based on the Theory of Planned Behavior (TPB), tax sanctions are related to control beliefs. The existence of tax sanctions is used to encourage taxpayers not to ignore tax regulations. The Taxpayer's perception of how much tax sanction will be received can determine whether or not the Taxpayer complies. This tax sanction will be a guarantee that the laws and regulations regarding taxes can be implemented or obeyed properly Mardiasmo (2011) in Nasution, (2017). Tax sanctions are also a tool to suppress violations of tax regulations. Samira, (2015) also explains that sanctions are needed so that regulations or laws are not violated. Tax sanctions are a guarantee that the provisions of tax laws (tax norms) will be complied with/obeyed/obeyed, in other words, tax sanctions are a means of preventing taxpayers do not violate tax norms. The better the perception of taxpayers on the implementation of tax sanctions, it will also have an impact on the high level of taxpayer compliance. This statement is reinforced by the results of research from Rianty & Syahputepa, (2020) which concludes that tax sanctions affect the reporting compliance of individual taxpayers. Brata et al., (2017) also conclude that it shows that tax sanctions have a significant effect and have a positive relationship on taxpayer compliance.

H2: Tax Sanctions have a positive and significant effect on the level of taxpayer compliance.

### **3. Research Method and Materials**

The research will be conducted at the Watampone KPP Pratama located in Bone Regency. The time used to complete this, both in the data completion stage and the data processing process until the formulation of the research output was carried out from January 2022 to February 2022. The total population in this study was 18,484 Personal Taxpayers who had NPWP registered at KPP Pratama Watampone. In this case, the sample criteria used are individual taxpayers who are registered at KPP Pratama Watampone 2019 and have a TIN. Based on the results of the above formula, the sample used in this study was 100 respondents. The sampling technique used in this research is incidental sampling. Incidental sampling is a sampling technique based on chance, that is, anyone who coincidentally/incidentally meets a researcher can be used as a sample, if it is deemed that the person who happened to be met is suitable as a data source. random. Sugiyono, (2011). In this study, data analysis using the SPSS approach is Statistical Product and Service Solutions. SPSS is one of the most widely used application programs for statistical analysis in the social sciences. It is used by market researchers, survey companies, health researchers, governments, education researchers, marketing organizations and others. The original SPSS manual (Nie, Bent & Hull, 1970) has been described as one of "the most influential sociology books". Apart from statistical analysis, data management (case selection, reshaping files, creating derived data) and data documentation (a meta data dictionary stored in a data file) are features of the basic software.

## 4. Results and Discussion

### Descriptive Statistics Test Results

The variables used in this research are tax service, tax sanctions and taxpayer compliance. These variables will be tested with descriptive statistics. The results of descriptive statistics on the variables in this study, among others :

- Fiscal Service (X1): Based on table 7 above, X1 has a minimum value of 3, a maximum value of 5, and a mean of 4.3850 so that it is on a value scale that indicates the answer choices strongly agree. The standard deviation value indicates a deviation of 0.51422 from the average value of the respondents' answers.
- Tax Sanctions (X2): Based on table 7 above, X2 has a minimum value of 2, a maximum value of 5, and a mean of 4.0550 so that it is on a value scale that indicates the answer choices strongly agree. The standard deviation value indicates a deviation of 0.63919 from the average value of the respondents' answers.
- Taxpayer Compliance (Y): Based on table 7 above, Y has a minimum value of 3.2, a maximum value of 5, and a mean of 4.3420 so that it is on a value scale that indicates the answer choices strongly agree. The standard deviation value indicates a deviation of 0.47251 from the average value of the respondents' answers.

### Data Quality Test Results

#### Validity Test Results

Validity test (validity test) is a tool used to measure the validity/validity of the questionnaire. The validity test was carried out by testing the correlation between item scores and the total score of each variable, using Pearson correlation. Question items are said to be valid if the significance level is below 0.05.

The results of the validity test on four variables consisting of Fiscal Services (PF), Tax Sanctions (SP) and Taxpayer Compliance (KWP).

Based on the results of the validity test in table 1, it is known that the tax service variable, tax sanctions and taxpayer compliance have a significant value less than 0.05 so it can be concluded that all question items in this study are valid.

#### Reliability Test Results

Reliability test is a tool to measure a questionnaire which is an indicator of a variable or construct. This reliability test was conducted to test the consistency of answers from respondents through the questions given, using the Cronbach Alpha statistical method with a significance used of more than ( $>$ ) 0.6.

The test results show that the tax service variable, tax sanctions and taxpayer compliance have a Cronbach's alpha value greater than 0.6. This shows that the question items in this study are reliable. So that each question item used will be able to obtain consistent data and if the question is asked again it will get an answer that is relatively the same as the previous answer.

The results of testing the validity and reliability are as follows:

Table 1: Test data quality

Variable	Instrument	r-calculated	Cronbach Alpha	Result
X1	PF1	0,881**	0.925	Valid dan reliable
	PF2	0,924**		Valid dan reliable
	PF3	0,949**		Valid dan reliable
	PF4	0,860**		Valid dan reliable

X2	SP1	0,892**	0.909	Valid dan reliable
	SP2	0,855**		Valid dan reliable
	SP3	0,913**		Valid dan reliable
	SP4	0,912**		Valid dan reliable
Y	KWP1	0,683**	0,855	Valid dan reliable
	KWP2	0,754**		Valid dan reliable
	KWP3	0,874**		Valid dan reliable
	KWP4	0,838**		Valid dan reliable
	KWP5	0,868**		Valid dan reliable

## Hypothesis Test Results

### Multiple Linear Regression Analysis

After the results of the classical assumption test are carried out and the overall results show that the regression model meets the classical assumptions, the next step is to evaluate and interpret the multiple regression model.

Table 2: Regression equation model

Coefficients <sup>a</sup>						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.776	.423		6.563	.000
	Fiscal Service	.202	.091	.220	2.212	.029
	Tax Sanction	.168	.073	.227	2.285	.025

a. Dependent Variable: Kepatuhan Wajib Pajak

Source: Processed data, 2022

The regression equation formed in this regression test is:

$$Y = 2.776 + 0.202 X_1 + 0.168 X_2 + e$$

The constant value is 2.776. This indicates that, if the independent variable (Fiscal Service and tax sanctions) is zero (0), then the value of the dependent variable (taxpayer compliance) is 2.776 units.

The fiscal service regression coefficient (b<sub>1</sub>) is 0.202 and is positive. This means, the value of the Y variable will increase by 0.202 if the value of the X<sub>1</sub> variable increases by one unit and the other independent variables have a fixed value. The positive coefficient indicates that there is a unidirectional relationship between the tax service variable (X<sub>1</sub>) and the taxpayer compliance variable (Y). The better the tax service service provided by KPP Pratama Watampone, the higher the level of taxpayer compliance in paying taxes.

The regression coefficient for taxation sanctions (b<sub>2</sub>) is 0.168 and is positive. This means, the value of the Y variable will increase by 0.168 if the value of the X<sub>2</sub> variable increases by one unit and the other independent variables have a fixed value. The positive coefficient indicates that there is a unidirectional relationship between the tax sanctions variable (X<sub>2</sub>) and the taxpayer compliance variable (Y). The higher the tax sanction given by KPP Pratama Watampone, the higher the level of taxpayer compliance in paying taxes.

### R<sup>2</sup> Test (Coefficient of Determination)

The coefficient of determination test aims to determine how much the ability of the dependent variable can be explained by the independent variable.

Table 3: R<sup>2</sup> . test results

Model Summary <sup>b</sup>				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.360 <sup>a</sup>	.130	.112	.44528
a. Predictors: (Constant), Tax Sanctions, Fiscal Service				
b. Dependent Variable: Taxpayer Compliance				

Source: Processed data, 2022

From the test results, there is an R number of 0.360 which indicates that the relationship between taxpayer compliance with the two independent variables is less strong, because it is in a very strong definition whose numbers are between 0.201 - 0.4. While the R square value of 0.130 or 13% shows that the taxpayer compliance variable can be explained by the tax service variable and tax sanctions of 13% while the remaining 87% can be explained by other variables not found in this study.

#### Partial Test Results (t Test)

Partial test is used to see the effect of each independent variable on the dependent variable. The test is carried out with the t-test, namely by looking at the significance value of t-count. If the significance value of t-count is  $<0.05$ , it can be said that the independent variable has an influence on the dependent variable.

**Table 4: Partial test (t test)**

Coefficients <sup>a</sup>						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.776	.423		6.563	.000
	Fiscal Service	.202	.091	.220	2.212	.029
	Tax Sanction	.168	.073	.227	2.285	.025

a. Dependent Variable: Taxpayer Compliance

Source: Processed data, 2022

Through the t-test statistic consisting of Fiscal Service (X1) and Tax Sanctions (X2), it can be seen that the partial effect on Taxpayer Compliance (Y).

#### First Hypothesis Testing (H1)

The results of the t-test indicate that the tax service variable has a significant level of 0.029, which is smaller than 0.05. The value of the b1 coefficient which is +0.202 indicates the effect given is positive on the dependent variable. This means that H1 is accepted and Ho is rejected so that it can be said that the tax service has a positive and significant effect on taxpayer compliance.

#### Second Hypothesis Testing (H2)

The results of the t-test indicate that the tax sanctions variable has a significant level of 0.025, which is smaller than 0.05. The value of the coefficient b2 which is +0.168 indicates that the effect given is positive on the dependent variable. This means that H4 is accepted and Ho is rejected so that it can be said that tax sanctions have a positive and significant effect on taxpayer compliance.

#### Simultaneous Test Results (F Test)

Simultaneous test is used to test whether there is an overall effect of the independent variables on the dependent variable using the F test. This test uses 5%. With the provisions, if the significance of the calculated  $F < 0.05$  then the proposed hypothesis can be accepted.

**Table 5:** Simultaneous test (f test)

ANOVA <sup>a</sup>						
Model		Sum of Squares	Df	Mean Square		Sig.
1	Regression	2.871	2	1.436	.240	.001b
	Residual	19.233	97	.198		
	Total	22.104	99			
a. Dependent Variable: Taxpayer Compliance						
b. Predictors: (Constant), Tax Sanctions, Fiscal Service						

Source: Processed data, 2022

Simultaneous test results show that the significance level is less than 0.05, so it can be said that the tax service and tax sanctions simultaneously (together) have an effect on taxpayer compliance, with a probability of 0.001. Because the probability is much smaller than the significant value of 0.05, the regression model can be used to predict the level of taxpayer compliance.

#### The Effect of Fiscal Services on Taxpayer Compliance The

results of the hypothesis test show that the variable of Fiscal Service quality has a positive and significant effect on taxpayer compliance. This could be due to the very good quality of tax service provided by KPP Pratama Watampone so that taxpayers are motivated to pay taxes. So the better the service provided by the Watampone KPP Pratama officer, the more motivated taxpayers are to pay taxes. If the service provided by the tax officer is good, the taxpayer is motivated to pay taxes in the hope of getting good service from the KPP Pratama Watampone officer.

The tax officer (Fiskus) provides good service, provides information and explanations in a clear and easy to understand manner, pays attention to taxpayers for the taxes imposed and provides facilities on how to pay and pay taxes easily and efficiently.

A person will be obedient to pay taxes on time, if through his direct observation and experience, the results of the tax collection have made a real contribution to development in his area. Someone will also obey taxes if they have paid attention to tax services, both the tax authorities and the tax service system.

Based on the Theory of Planned Behavior (TPB), tax services are related to normative beliefs. The existence of good tax services will affect the level of taxpayer compliance. Taxpayers will have confidence or choose tax-abiding behavior when there is good service from the tax authorities, as well as an effective and efficient tax system.

The most dominant indicator in forming the tax service variable is taxpayer satisfaction, namely the ability to provide the promised service immediately and satisfactorily. The quality of tax services can be established through service systems and procedures implemented by the tax office as an institution and by the tax authorities as individuals. Fiskus is defined as a person or entity that has the task of collecting taxes or contributions to the community (WP), which is used for routine expenditures and national development, and to organize the government.

This study is also in line with research conducted by Mandowally et al., (2020) which concluded that the tax service has a positive and significant effect on taxpayer compliance.



This research is also supported by Samira, (2020) also concludes that the quality of tax service services has a positive and significant effect on taxpayer compliance.

#### The Effect of Tax Sanctions on Taxpayer Compliance

The hypothesis test results show that the tax sanctions variable has a positive and significant effect on taxpayer compliance. This can be caused because the sanctions given by KPP Pratama Watampone are very good and high so that taxpayers are motivated and obedient to pay taxes because taxpayers do not want to receive high sanctions if they are late or pay taxes. So the better the tax sanctions given by KPP Pratama Watampone, the more obedient taxpayers in paying taxes.

The imposition of tax sanctions on individuals who try to hide their tax objects and do not fulfill their tax obligations can lead to the fulfillment of tax obligations by taxpayers so as to increase taxpayer compliance in paying taxes. This happens because the taxpayer will feel afraid and burdened by the sanctions that will be imposed on him for neglecting his tax obligations. Taxpayers will comply with their tax payments if they perceive that the sanctions will harm them more

. Based on the Theory of Planned of Behavior (TPB), tax sanctions are related to control beliefs. The existence of tax sanctions is used to encourage taxpayers not to ignore tax regulations. The Taxpayer's perception of how much tax sanction will be received can determine whether or not the Taxpayer complies.

This tax sanction will be a guarantee that the laws and regulations regarding taxes can be implemented or obeyed properly Mardiasmo (2011) in Nasution, (2017). Tax sanctions are also a tool to suppress violations of tax regulations. Samira, (2020) also explains that sanctions are needed so that regulations or laws are not violated. Tax sanctions are a guarantee that the provisions of tax laws (tax norms) will be complied with/obeyed/obeyed, in other words, tax sanctions are a means of preventing taxpayers do not violate tax norms. The better the perception of taxpayers on the implementation of tax sanctions, it will also have an impact on the high level of taxpayer compliance.

The most dominant indicator in forming the tax sanctions variable is the sanctions in accordance with the applicable provisions and regulations, the sanctions given provide a deterrent effect. That the punishment received by the taxpayer when the taxpayer is unable to carry out his tax obligations, where the tax sanction must be able to provide a deterrent effect for the taxpayer so that it will not repeat it again.

This study is in line with research conducted by Rianty & Syahputepa, (2020) which concluded that tax sanctions affect the reporting compliance of individual taxpayers. This study is also supported by Brata et al., (2017) also concludes that it shows that tax sanctions have a significant effect and have a positive relationship on taxpayer compliance.

## 5. Conclusion

Based on the data that has been collected and hypothesis testing with multiple linear regression analysis has been carried out, the conclusion of this study is that the Fiscal Service has a positive and significant effect on taxpayer compliance. The better the Fiscus service provided by KPP Pratama Watampone, the taxpayer compliance will increase and tax sanctions have a positive and significant effect on taxpayer compliance. The higher the tax sanction given by KPP Pratama Watampone, the higher the level of taxpayer compliance in paying taxes. Based on these conclusions, suggestions that can be given for further research are the sample in this study is small and only limited to taxpayers who are registered at KPP Pratama Watampone. It is recommended that further research can increase and expand the

area and number of samples. Further research should increase the number of new variables in addition to this study in order to better know what factors can affect taxpayer compliance. Because there are other variables that affect taxpayer compliance in addition to this research variable, such as modernization of the taxation system, tax knowledge, and others, this research is expected to provide input and consideration for the related KPP Pratama Watampone to further improve the quality of tax services. This is related to the tax service, and tax sanctions and has a positive and significant effect on taxpayer compliance. In addition to using questionnaires, further research can also use direct interviews with respondents and further research should conduct research at the right time in distributing questionnaires.

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