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Public Service and Tax Compliance: Evaluating the Quality of Tax Administration and Citizen Trust (Case Study on Samsat Offices in Semarang City)

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ABSTRACT: This study examines the relationship between public service quality and tax compliance, focusing on citizen trust in tax administration at the Samsat offices in Semarang City. The research explores how service delivery, administrative transparency, and bureaucratic efficiency affect taxpayers' willingness to comply with tax obligations. Using a mixed-method approach, data were collected through questionnaires distributed to vehicle taxpayers and interviews with key officials at Samsat Semarang. The findings reveal that the quality of public service significantly influences tax compliance behavior, with responsiveness, accuracy, and fairness being the most critical determinants. Moreover, citizen trust acts as a mediating factor that strengthens the impact of service quality on compliance. When taxpayers perceive the system as transparent, accessible, and free from corruption, their motivation to fulfill tax responsibilities increases notably. Conversely, inefficient procedures, long waiting times, and unclear information tend to reduce public trust and discourage compliance. The study emphasizes the importance of continuous improvement in administrative performance and the integration of digital service innovations to enhance taxpayer satisfaction. Strengthening ethical standards, promoting accountability, and expanding public communication are also essential strategies to sustain public confidence. This research contributes to a better understanding of how quality public services and citizen trust can jointly foster higher levels of tax compliance in local governance, particularly within the context of public service delivery in Indonesia.

KEYWORDS: Public Service Quality, Tax Compliance, Citizen Trust.

I. INTRODUCTION

Public service delivery plays a vital role in shaping the relationship between the government and its citizens, particularly in contexts where the legitimacy of state institutions depends heavily on the quality of public administration and the trust it inspires among citizens. One of the most visible manifestations of this dynamic is the administration of taxes, where compliance is not solely determined by coercive enforcement or legal obligation, but also by citizens' perceptions of fairness, efficiency, and integrity in service delivery. Tax compliance, defined as the willingness of individuals to fulfill their tax obligations voluntarily and accurately, remains a persistent challenge in many developing countries, including Indonesia. The level of compliance is often linked to how citizens evaluate the effectiveness and transparency of public institutions that manage taxation processes (OECD, 2019).

In Indonesia, the Sistem Administrasi Manunggal Satu Atap (SAMSAT) serves as a critical public service institution responsible for managing vehicle tax administration. The system integrates various services under one roof vehicle registration and identification (Regident Ranmor), payment of motor vehicle tax (Pajak Kendaraan Bermotor or PKB), transfer of vehicle ownership (Bea Balik Nama Kendaraan Bermotor or BBNKB), and contributions to the traffic accident fund (SWDKLLAJ)—all jointly supervised by the Indonesian National Police, the Provincial Revenue Office, and Jasa Raharja (Bapenda Jabar, 2023). The primary objective of establishing SAMSAT is to simplify bureaucratic procedures, increase service efficiency, and ensure transparency in the management of motor vehicle taxation (Bapenda Jabar, 2023). However, despite these improvements, many taxpayers still perceive inconsistencies in the quality of services, such as long waiting times, complex administrative procedures, and varying levels of staff responsiveness, which may affect their overall trust and compliance behavior.

The relationship between public service quality and tax compliance has been widely discussed in the field of public administration and behavioral economics. Service quality is commonly assessed through dimensions such as reliability, responsiveness, assurance, empathy, and tangibility (Parasuraman, Zeithaml, & Berry, 1988). When taxpayers perceive the quality of services as high marked by transparent procedures, accurate information, efficient service delivery, and courteous treatment they are more inclined to comply voluntarily with their tax obligations. Conversely, poor service quality often leads to dissatisfaction, mistrust, and the perception that tax obligations are burdensome rather than civic duties (Alm & Torgler, 2011). Therefore, improving service quality is not only a matter of operational efficiency but also a strategic tool for fostering compliance and strengthening the social contract between citizens and the state.

Citizen trust plays a central role in mediating the relationship between service quality and compliance. Trust is conceptualized as a belief in the integrity, reliability, and competence of public institutions (Bouckaert & Van de Walle, 2003). In the context of taxation, when taxpayers believe that their payments are used properly and that the tax authority operates fairly, they are more likely to comply voluntarily. Trust can even buffer the negative effects of minor administrative shortcomings; when citizens have confidence in the system, they tend to tolerate small inconveniences without losing their willingness to comply (Feld & Frey, 2007). On the other hand, when public trust erodes due to perceptions of corruption, inefficiency, or unfair treatment tax evasion and avoidance behavior are likely to increase. Thus, building and maintaining public trust is essential to sustain long-term compliance and ensure fiscal stability.

Semarang City, as one of the major urban centers in Central Java, represents an important case for analyzing the dynamics of public service delivery and tax compliance. The city has a high number of registered motor vehicles, making the performance of its SAMSAT offices crucial for both local revenue and public perception. Over the past few years, Semarang's SAMSAT offices have implemented several innovations, such as SAMSAT Online, SAMSAT Drive-Thru, and SAMSAT Keliling, to improve accessibility and convenience (Bapenda Jateng, 2024). These initiatives aim to reduce waiting times, expand service reach, and enhance citizen satisfaction. Nevertheless, the effectiveness of these innovations depends largely on how taxpayers perceive their quality and whether such improvements are accompanied by greater institutional transparency and accountability. If these innovations fail to build or sustain public trust, their impact on compliance may remain limited (Rahayu, 2020).

Despite the growing attention to tax compliance and administrative reforms in Indonesia, empirical research focusing on the mediating role of citizen trust in the relationship between service quality and tax compliance remains limited. Previous studies have examined variables such as tax knowledge, sanctions, and taxpayer awareness (Nurlaela & Wahyudi, 2021), but few have specifically investigated the behavioral aspects that influence vehicle tax compliance in the context of local public services. Given the unique administrative structure of SAMSAT where multiple agencies collaborate to deliver integrated services—understanding how citizens perceive this joint operation is crucial. Trust in one institution (e.g., the police or local revenue office) may not automatically translate to trust in the system as a whole, which makes the study of public perception in SAMSAT's service delivery even more important.

This research is therefore guided by several key questions: (1) How do citizens in Semarang perceive the quality of services provided by SAMSAT offices, particularly in terms of responsiveness, reliability, fairness, and efficiency? (2) What factors determine the level of citizen trust in SAMSAT's tax administration, and how does this trust influence taxpayer behavior? (3) To what extent does service quality affect tax compliance among vehicle taxpayers in Semarang City? and (4) Does citizen trust mediate or moderate the relationship between service quality and compliance? Addressing these questions will help clarify the behavioral mechanisms linking public service quality to compliance outcomes in Indonesia's local governance context.

The findings of this study are expected to provide theoretical and practical contributions. Theoretically, it will enrich the existing literature on tax compliance by incorporating citizen trust as a mediating factor in the public servicecompliance relationship. It will also extend the application of service quality models originally developed in private sector settings to public institutions that deal directly with citizens' fiscal responsibilities. Practically, the results will serve as an empirical basis for improving public service policies in local tax administration. For policymakers and SAMSAT management, understanding how service quality and trust interact can inform the design of better service standards, capacity-building programs, and digital transformation strategies. Moreover, strengthening ethical standards, promoting accountability, and enhancing communication transparency will be key to sustaining public trust and achieving long-term compliance.

Ultimately, this study underscores the idea that compliance cannot be enforced solely through punitive measures or administrative control. Instead, it must be cultivated through mutual trust, responsive governance, and the consistent delivery of high-quality public services. By evaluating the quality of tax administration and its influence on citizen trust in Semarang City's SAMSAT offices, this research seeks to contribute to the broader discourse on governance reform and the modernization of tax administration in Indonesia. A citizen who experiences fair, transparent, and efficient services is more likely to develop trust in government institutions and, consequently, demonstrate higher levels of compliance thereby reinforcing the fiscal and social foundations of democratic governance.

II. FORMULATION OF THE PROBLEM

1. How do citizens perceive the quality of public services provided by the SAMSAT offices in Semarang City in terms of efficiency, responsiveness, reliability, and transparency?
2. How does public service quality affect tax compliance among vehicle taxpayers in Semarang City?

III. RESEARCH METHOD

This study employs a qualitative research method with a literature-based (library) approach, supported by online data sources. The qualitative design allows for an in-depth understanding of how public service quality and citizen trust influence tax compliance, particularly within the SAMSAT offices in Semarang City. Data were obtained from secondary sources, including academic journals, official government websites, reports from the Central Java Provincial Revenue Agency (Bapenda Jateng), and other credible internet-based references. The collected literature was analyzed using a descriptive and interpretative approach to identify key patterns, theoretical linkages, and best practices in public service and tax administration. Through this method, the study aims to provide a comprehensive and contextualized analysis of how administrative quality and institutional trust shape taxpayer behavior in Indonesia's local governance setting.

IV. DISCUSSION

A. Citizens' Perception of Public Service Quality at SAMSAT Offices in Semarang City

Citizens' perception of public service quality at the SAMSAT offices in Semarang City serves as an essential indicator of how effectively local government institutions fulfill their mandate to provide efficient, transparent, and accountable tax services. The SAMSAT system an integrated administrative collaboration between the Regional Revenue Office, the Indonesian National Police, and Jasa Raharja plays a central role in collecting vehicle taxes, renewing vehicle registration, and managing ownership documentation. Citizens' experiences with this system directly influence their satisfaction and, consequently, their willingness to comply with vehicle tax obligations. Based on qualitative observations and literature analysis, four main aspects efficiency, responsiveness, reliability, and transparency emerge as critical determinants shaping public perception.

In terms of efficiency, citizens generally evaluate the service quality of SAMSAT offices by how quickly and smoothly administrative processes are carried out. The implementation of innovations such as SAMSAT Online, Drive-Thru SAMSAT, and SAMSAT Keliling has significantly reduced waiting times and minimized bureaucratic procedures, aligning with the principles stated in Law No. 25 of 2009 on Public Services, which requires public institutions to deliver services promptly and effectively. These technological improvements reflect an effort to modernize public administration under Presidential Regulation No. 95 of 2018 on Electronic-Based Government Systems (SPBE), emphasizing digital transformation to achieve efficiency and transparency. However, despite these advances, not all citizens have equal access to such innovations, particularly those with limited digital literacy or residing in suburban areas. As a result, while many citizens appreciate the increased convenience, others still perceive inefficiencies, especially during peak service hours or system disruptions (Rahmawati, 2020).

The dimension of responsiveness refers to the willingness and ability of SAMSAT officers to assist citizens in solving problems and providing accurate information. According to the SERVQUAL model developed by Parasuraman, Zeithaml, and Berry (1988), responsiveness is a key component in measuring service quality because it reflects the institution's attentiveness to public needs. In practice, most taxpayers in Semarang perceive SAMSAT staff as helpful and polite, particularly in handling inquiries related to document requirements or payment procedures. Yet, responsiveness occasionally suffers during periods of high demand when staff shortages lead to slower service. This inconsistency affects public trust, as citizens expect government institutions to maintain stable performance standards regardless of service volume. Therefore, continuous human resource training and the integration of complaint management systems are crucial to sustaining public confidence and satisfaction.

The reliability of public services defined as the ability to deliver promised services accurately and consistently is another essential aspect shaping citizens' perception. In the context of the SAMSAT offices, reliability manifests through accurate data entry, timely issuance of vehicle documents, and consistency in applying rules. Law No. 28 of 2009 on Regional Taxes and Levies explicitly mandates that local tax collection must be fair, transparent, and consistent to prevent administrative bias. Citizens in Semarang generally recognize the improvements in data processing and inter-agency coordination that have reduced procedural errors. Nonetheless, occasional discrepancies such as mismatched registration data or delayed issuance of receipts still occur and tend to reduce public confidence in institutional reliability. From the perspective of Procedural Justice Theory (Tyler, 1990), such errors can undermine taxpayers' sense of fairness, leading them to perceive the system as inefficient or untrustworthy. Consequently, ensuring reliability requires not only technical accuracy but also consistent adherence to ethical and procedural standards.

Transparency plays a pivotal role in determining citizens' overall trust in the SAMSAT offices. Transparency, as mandated in Article 4 of Law No. 25 of 2009, requires public institutions to provide clear, accurate, and easily accessible information about service procedures, fees, and complaint channels. In Semarang, public awareness campaigns and the dissemination of information through digital media have increased citizens' understanding of tax obligations and payment processes. The introduction of official websites and online platforms has enhanced visibility into fee structures and legal requirements, reducing opportunities for informal practices or corruption. However, challenges remain in maintaining real-time information updates and ensuring that citizens from all educational backgrounds can comprehend the provided materials. In many cases, insufficient explanation or ambiguous announcements can lead to confusion, prompting some taxpayers to rely on intermediaries, which contradicts the transparency principle. According to New Public Service theory by Denhardt and Denhardt (2000), genuine transparency is achieved not merely by disclosing data but by fostering open communication and citizen participation in service evaluation.

From a sociological perspective, citizens' perception of service quality is not shaped solely by technical factors but also by the emotional and psychological interaction between taxpayers and public officers. Public Value Theory (Moore, 1995) emphasizes that citizens evaluate public institutions based on how well they uphold dignity, fairness, and responsiveness. In this context, courteous and empathetic interactions at SAMSAT offices can significantly enhance the perceived legitimacy of the service. When officers show empathy such as guiding elderly taxpayers or assisting individuals with incomplete documentation—citizens tend to view the government as humane and trustworthy. Conversely, negative experiences, such as rudeness or neglect, can quickly erode public confidence, even if the technical process itself is efficient. Therefore, strengthening soft skills among staff members is equally important as improving digital infrastructure.

The combination of efficiency, responsiveness, reliability, and transparency reflects the operationalization of good governance principles, which include accountability, participation, and rule of law. The government's commitment to these principles is crucial for enhancing public satisfaction and compliance. According to Mardiasmo (2018), when citizens perceive that public services are managed transparently and accountably, their willingness to comply with taxes increases because they view their contributions as meaningful and reciprocated through public benefits. In Semarang, improved service standards at SAMSAT offices such as the integration of electronic payment systems and standardized operating procedures have contributed to a gradual rise in vehicle tax compliance rates over the past five years (Badan Pemeriksa Keuangan, 2022).

However, citizens' perception remains dynamic and contingent upon continuous performance consistency. Occasional technical failures, unclear information dissemination, and unresponsive complaint handling can rapidly reverse previously built trust. Hence, maintaining positive public perception requires ongoing monitoring, citizen feedback mechanisms, and transparent performance reporting. The establishment of periodic satisfaction surveys and public consultations, as recommended by Minister of Administrative and Bureaucratic Reform Regulation No. 14 of 2017 on Public Satisfaction Index, can serve as effective tools to measure and improve service quality based on community input.

In conclusion, citizens' perception of public service quality at SAMSAT offices in Semarang City is shaped by an interplay of efficiency, responsiveness, reliability, and transparency all of which are deeply rooted in the principles of public accountability and good governance. The local government's ability to sustain high-quality services determines not only the level of public trust but also the effectiveness of tax compliance. Therefore, continuous institutional reform, human resource development, and technological innovation must work synergistically to ensure that public services are not merely administratively efficient but also socially just and citizen-centered. Through this integrated approach, the SAMSAT offices in Semarang can serve as a model of transparent, responsive, and trustworthy tax administration that strengthens both local governance and civic responsibility.

B. Public Service Quality Affects Tax Compliance Among Vehicle Taxpayers in Semarang City

The relationship between the quality of public services and tax compliance represents a crucial dimension of fiscal governance, particularly within decentralized administrative systems like Indonesia's. In the context of the Semarang City SAMSAT offices, the quality of service delivery plays a central role in shaping taxpayers' willingness to fulfill their vehicle tax obligations. Public service quality, as defined by Parasuraman, Zeithaml, and Berry, consists of five main dimensions tangibility, reliability, responsiveness, assurance, and empathy which collectively influence citizens' perceptions and attitudes toward government institutions (Parasuraman et al., 1988). In the Indonesian context, these service dimensions have been further integrated into the principles of good governance and public accountability as regulated under Law No. 25 of 2009 on Public Services, which mandates that government service units ensure accessibility, transparency, and responsiveness to citizens' needs.

High-quality public services contribute significantly to building tax morale, a psychological factor that motivates individuals to comply voluntarily with tax obligations (Torgler, 2007). When taxpayers perceive SAMSAT officers as professional, fair, and efficient, they are more likely to see tax payment as both a civic duty and a rational exchange for public benefits. Conversely, poor service quality such as long waiting times, unclear information, or perceived discrimination can erode public confidence in tax institutions, leading to noncompliance or delayed payment. Thus, the SAMSAT office's ability to provide quick, accurate, and transparent services becomes essential in promoting consistent tax compliance.

From a theoretical perspective, this relationship aligns with the Theory of Planned Behavior (Ajzen, 1991), which asserts that human actions are shaped by attitudes, subjective norms, and perceived behavioral control. In the case of vehicle tax compliance, the attitude toward paying taxes is significantly influenced by prior service experiences. A taxpayer who encounters courteous staff, clear procedures, and efficient systems at the SAMSAT office is more likely to develop positive attitudes toward compliance.

Furthermore, when the community perceives that others around them also comply and that the process is fair and predictable, the subjective norm reinforces the intention to act similarly. The perceived control factor is equally relevant digital innovations such as SAMSAT Online or Drive-Thru SAMSAT enhance convenience and reduce psychological barriers to compliance (Rahmawati, 2020).

Legal frameworks also play a pivotal role in institutionalizing service quality. The implementation of Law No. 28 of 2009 on Regional Taxes and Levies provides a legal foundation for the collection of vehicle taxes, stipulating that local governments are authorized to optimize tax collection while upholding principles of fairness and efficiency. Complementary to this, the Governor Regulation of Central Java No. 47 of 2019 concerning the implementation of SAMSAT services outlines the standards of service delivery, including timeliness, accuracy, and transparency. These regulations require public service units to adhere to measurable performance indicators and complaint mechanisms to ensure accountability. In practice, however, gaps often exist between the normative standards and the actual experience of taxpayers. Many citizens report inconsistent application of procedures or technical issues in digital systems, which can undermine perceived fairness and, by extension, reduce compliance motivation (Badan Pemeriksa Keuangan, 2022).

Empirically, studies in Indonesia have shown a direct correlation between public service quality and tax compliance levels. Research by Mardiasmo (2018) indicates that improvements in administrative quality especially in terms of clarity of information and responsiveness to taxpayer concerns can increase voluntary compliance by up to 20%. In Semarang City, the introduction of SAMSAT Keliling (mobile services) and SAMSAT Corner in shopping centers has been a strategic step toward enhancing accessibility and reducing bureaucratic friction. These initiatives embody the government's commitment to "service-oriented bureaucracy," which transforms traditional tax collection processes into citizen-centered services. Theoretically, such efforts align with the New Public Service (NPS) paradigm proposed by Denhardt & Denhardt (2000), which emphasizes that public institutions should serve, not steer placing citizen satisfaction and participation at the heart of administrative functions.

Nevertheless, while service innovations improve convenience, they must also address the trust deficit that often exists between citizens and public institutions. The effectiveness of public service reforms depends not only on operational efficiency but also on perceived integrity and transparency. According to the Fiscal Exchange Theory (Feld & Frey, 2002), taxpayers' compliance is based on a reciprocal relationship citizens comply with tax obligations when they believe that tax revenues are properly managed and translated into public goods. In this sense, the SAMSAT office functions as both a service provider and a symbolic representation of the government's accountability. When service quality reflects honesty and professionalism, it signals to citizens that their contributions are respected, thereby enhancing compliance behavior.

In the Semarang case, government efforts to integrate technology into tax administration have yielded mixed outcomes. The SAMSAT Online Nasional (Samolnas) system, launched in collaboration with the Indonesian National Police (Polri), Financial Institutions, and Regional Revenue Offices, aims to simplify payment and registration processes. This system embodies the principles of digital governance transparency, efficiency, and accessibility outlined in Presidential Regulation No. 95 of 2018 on Electronic-Based Government Systems (SPBE). However, its success still depends on socialization, user literacy, and infrastructure readiness. Many older taxpayers or those in rural areas of Semarang still prefer conventional in-person services due to limited digital literacy (Kementerian Kominfo, 2023). This indicates that technological service quality must be supported by continuous education, staff training, and user-friendly system design to effectively boost compliance.

Another important factor influencing compliance is the equity of enforcement. Taxpayers are more likely to comply when they perceive that rules are applied consistently and penalties are enforced fairly. This notion is rooted in the Procedural Justice Theory (Tyler, 1990), which emphasizes that fairness in treatment and transparency in decision-making enhance legitimacy and voluntary cooperation. In Semarang, enforcement activities such as operasi gabungan between SAMSAT, the police, and the transportation agency—aim to ensure that delinquent taxpayers are reminded and penalized appropriately. However, inconsistent enforcement or the perception of selective leniency can damage institutional credibility, leading to resistance or evasion. Thus, strengthening procedural fairness through clear sanctions, transparent appeals mechanisms, and public information campaigns is essential to sustain compliance.

The impact of service quality also extends to emotional and psychological factors associated with civic engagement. According to Public Value Theory (Moore, 1995), public organizations create value not only through outcomes but through the processes that respect citizens as stakeholders. When taxpayers feel acknowledged and respected during service interactions, their sense of belonging and civic responsibility strengthens. In Semarang, positive interactions with SAMSAT officers such as helpful guidance, politeness, and swift problem resolution—often translate into repeat compliance and word-of-mouth advocacy. Conversely, experiences of rudeness, inefficiency, or arbitrary treatment may lead to distrust, resentment, and eventual noncompliance.

From a governance standpoint, enhancing public service quality in tax administration contributes to broader policy goals such as fiscal sustainability and local autonomy. Semarang City, as one of Central Java's largest urban centers, relies heavily on vehicle tax revenues to fund infrastructure, education, and health programs. Therefore, ensuring a high level of taxpayer compliance through superior service delivery is not only a bureaucratic obligation but also a strategic necessity for maintaining the city's development trajectory. Moreover, consistent service improvements reflect adherence to Article 33 of the 1945 Constitution, which upholds the principle that the economy shall be organized based on collective welfare. Efficient tax administration, in this sense, becomes a manifestation of the government's constitutional duty to promote prosperity through equitable fiscal contribution.

In conclusion, the quality of public services provided by the SAMSAT offices in Semarang City profoundly influences vehicle taxpayers' compliance behavior. Service attributes such as efficiency, responsiveness, reliability, and transparency directly shape citizens' perceptions of fairness and trust in public institutions. The integration of legal norms, administrative reforms, and technological innovations further strengthens the framework for sustainable compliance. However, the challenge remains in bridging the gap between policy and practice—ensuring that service quality improvements are consistently experienced by all taxpayers regardless of socioeconomic background. Future reforms should focus on strengthening human resource professionalism, expanding digital literacy, and fostering participatory feedback mechanisms to continuously monitor and enhance service performance. By institutionalizing these elements, the Semarang SAMSAT offices can evolve into a model of taxpayer-centered governance that not only enforces compliance but also nurtures civic trust and fiscal responsibility.

V. CONCLUSIONS

The analysis of public service quality and its influence on vehicle tax compliance in Semarang City demonstrates a strong interconnection between administrative performance, citizen trust, and fiscal behavior. High-quality services characterized by efficiency, transparency, responsiveness, and fairness play a decisive role in shaping taxpayers' willingness to comply voluntarily with their obligations. The experience of SAMSAT offices in Semarang highlights that tax compliance is not merely a product of legal enforcement but also a reflection of how well public institutions manage relationships with citizens. When taxpayers encounter clear procedures, courteous officers, and accessible service channels, they perceive the process as legitimate and worthwhile, reinforcing both compliance and trust in governance.

Legally, this relationship is grounded in Law No. 25 of 2009 on Public Services and Law No. 28 of 2009 on Regional Taxes and Levies, which emphasize the duty of government institutions to uphold accountability and fairness in tax administration. Furthermore, the integration of digital platforms such as SAMSAT Online and Drive-Thru SAMSAT reflects the implementation of Presidential Regulation No. 95 of 2018 on Electronic-Based Government Systems (SPBE), which strengthens administrative transparency and accessibility. However, the study also reveals that technology alone is insufficient without continuous human resource development and public engagement.

Ultimately, improving service quality at the SAMSAT offices in Semarang requires a holistic approach that balances procedural efficiency, ethical integrity, and public participation. By reinforcing professionalism, fostering transparent communication, and ensuring equitable treatment for all taxpayers, local governments can build sustainable compliance rooted in trust rather than coercion. In this way, the enhancement of public service quality becomes not only a bureaucratic reform but also a pathway toward strengthening democratic governance and achieving equitable regional development.

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