**Sep by step Development**

CodeIgniter was used as the framework for development. This was because it uses MVC model. One of the challenges faces was the link presentation. In the documentation, the link was presented as {{baseUrl}}/programming/challenge/auth/login. However, the actual link was {{baseUrl}}/programming/challenge/webservice/auth/login. The fully working services include login and logout. Edit taxpayer and delete taxpayer are not functional.