

**The Effect of Publishing Reprimand Letter, Forced Letter, and  
Confiscation Letter on Tax Arrears Disbursement:**

**Case Study at KPP Tasikmalaya**

**A THESIS**

**Presented as Partial Fulfillment of the Requirements  
to Obtain the Bachelor Degree in Accounting Department**



By:

**Muhammad Naufan Sidiq**

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**DEPARTMENT OF ACCOUNTING  
INTERNATIONAL PROGRAM  
FACULTY OF ECONOMICS  
UNIVERSITAS ISLAM INDONESIA  
YOGYAKARTA**

**2020**

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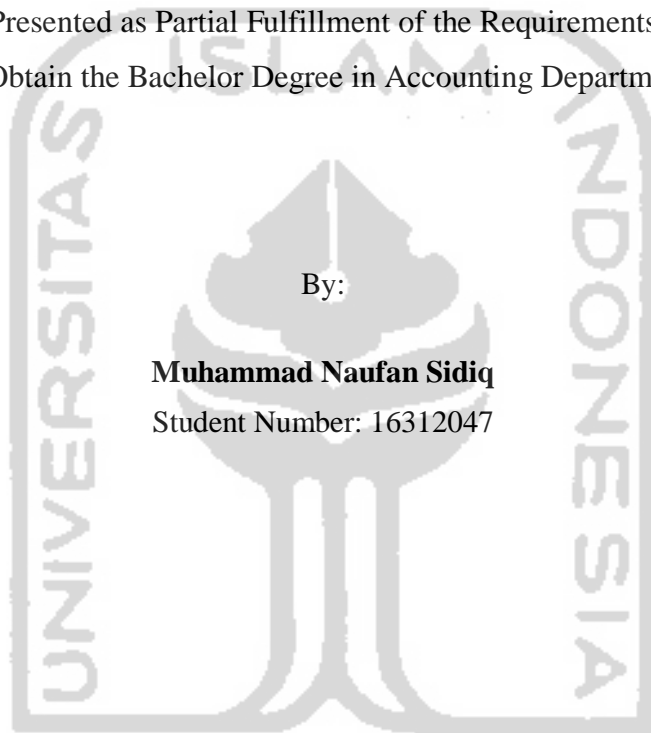
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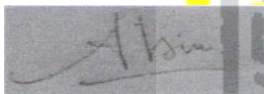
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February 28<sup>th</sup>, 2020

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**A BACHELOR DEGREE THESIS**

By:

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Student Number: 16312397

Defended before the Board of Examiners  
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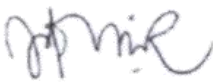
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(Jaka Sriyana, S.E., M.Si. Ph.D.)

## DECLARATION OF AUTHENTICITY

Here in I declare the originality of the thesis; I have not presented anyone else's work to obtain my university degree, nor have I presented anyone else's words, ideas or expression without acknowledgement. All quotations are cited and listed in the bibliography of the thesis.

If in the future this statement is proven to be false, I am willing to accept any sanction complying with the determined regulation or its consequence.

Yogyakarta, February 28<sup>th</sup>, 2020



Muhammad Naufan Sidiq

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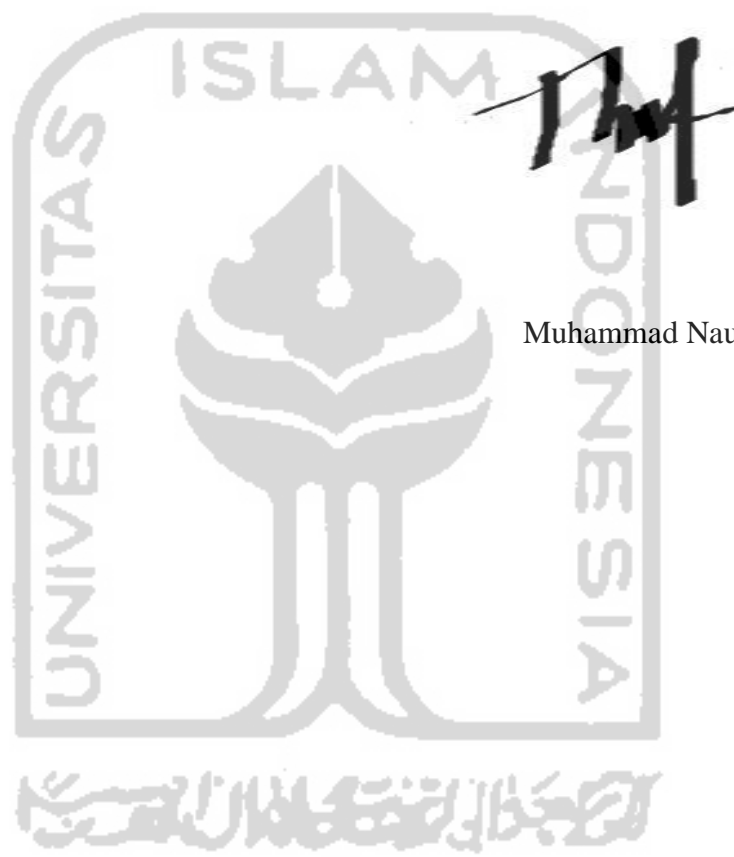
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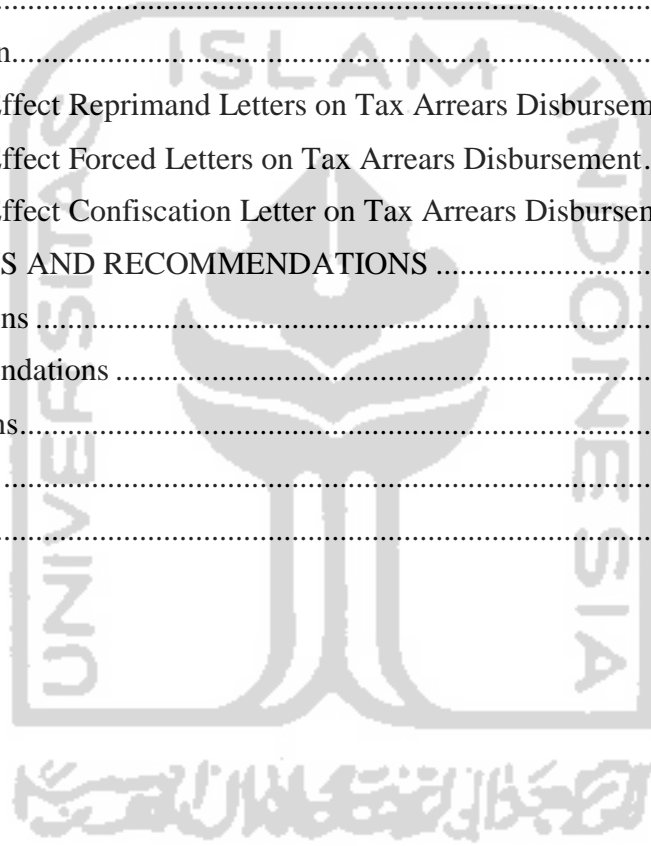
Muhammad Naufan Sidiq

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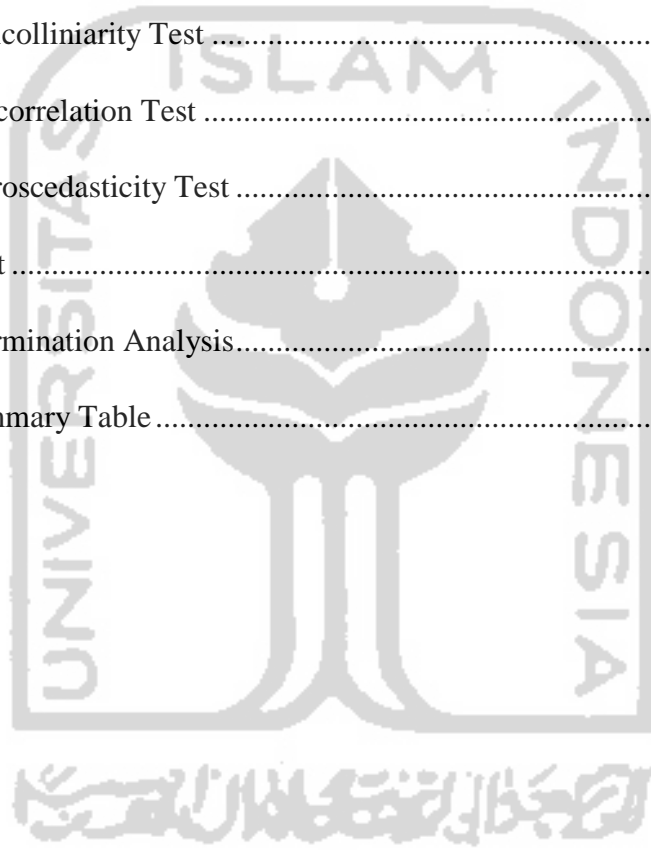
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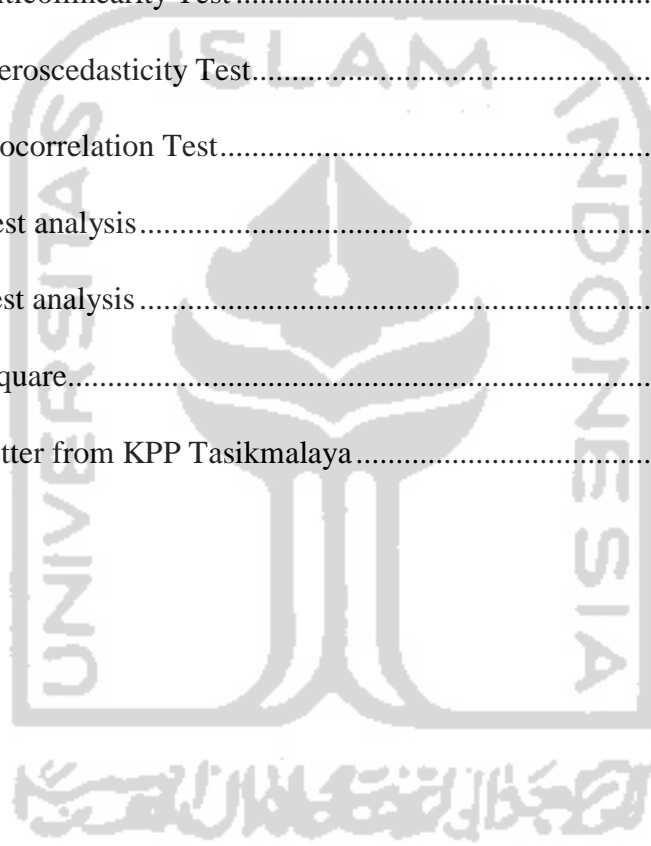
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## ABSTRACT

The purpose of this study was to determine the effect of publishing reprimand letter, forced letter, and confiscation letter on tax arrears. This study used multiple regression to analyze the data. The data used were monthly data from 2014 to 2018. Type of data was secondary data taken from KPP Tasikmalaya. The result of this study found that reprimand letter and confiscation letter has positive significant effect on tax arrears. However, forced letter hasn't significant effect on tax arrears. The implication of this research was suggested to KPP Pratama Tasikmalaya as assessment performance and consideration in taking decision on tax disbursement.

**Keywords:** Reprimand Letter, Forced Letter, Confiscation Letter, Tax Arrears Disbursement.





## ABSTRAK

*Tujuan dari penelitian ini untuk melihat efek penerbitan dari surat teguran, surat paksa dan surat melakukan penyitaan terhadap tunggakan pajak. Penelitian ini menggunakan regresi berganda untuk menganalisis data. Data yang diambil adalah data bulanan dari tahun 2014 – 2018. Data diperoleh dari KPP Pratama kota Tasikmalaya dan jenis data yang digunakan adalah data sekunder. Hasil dari penelitian ini menemukan bahwa efek penerbitan surat teguran dan surat melakukan penyitaan memiliki efek signifikan dan positif terhadap tunggakan pajak di KPP Pratama Tasikmalaya. Sedangkan surat paksa tidak memiliki efek yang signifikan terhadap tunggakan pajak di KPP Pratama Tasikmalaya. Implikasi dari penelitian ini diharapkan dapat membantu kantor pelayanan pajak di Kota Tasikmalaya sebagai acuan dan informasi agar dapat mengambil keputusan yang tepat dalam penagihan pajak.*

**Keywords:** *Surat Teguran, Surat Paksa, Surat Sita, Penagihan Tunggakan Pajak.*



# CHAPTER I

## INTRODUCTION

### 1.1. Background of the Study

The main source of government revenue for development and government expenditure is taxes. This is reflected in the state budget of Indonesia (APBN), which makes tax a major contributor to State income. Directorate General of Taxes serves as body that is responsible for collecting tax from individuals or organization in Indonesia.

The Government through the Directorate General of Taxes has carried out reforms in the field of taxation in 1983. The reform is the system tax collection has experienced significant changes, which is *official assessment system* becomes a *self-assessment system*. the *self-assessment system*, is a system in which taxpayer is given full trust to calculate, deposit and report the amount of tax owed, so that taxpayer compliance in calculating, depositing and reporting the amount of tax payable correctly in accordance with the provisions of the taxation law is the key to the success in achieving the tax revenue target. Failure of achievers the tax revenue target raises tax arrears for those who have not carried out these obligations.

Tax revenue in Indonesia 2017 was Rp 1.147,5 Trillion or 89.4 % from the target Rp 1.283,6 Trillion. In 2018, the tax revenue increased to 92% or Rp

1.315,9 Trillion from Rp 1424 Trillion. From the data above the ratio of tax rose from 10.7% in 2017 to 11.5% in 2018 (cnbc.2018). It indicates the system implemented by of Directorate General of Taxes are succeeded but didn't achieve the target. The high amount of tax arrears will result in reduced tax revenue. Therefore, an active billing action against tax arrears should be taken by Directorate General of Taxes.

Tax arrears actually be collected by active billing. According to Mardismo (2016, p.125), billing actions that have the potential to provide tax arrears disbursement include active tax collection carried out by the tax bailiff. Active tax collection begins with the issuance of letters of reprimand sent to taxpayers who have tax debt and do not pay it within seven days after the issuance of a tax assessment letter or tax bill. The Letter of reprimand sent is intended to reprimand or warn the taxpayer to pay his tax debt. Tax collection with warning letters is expected to have an effect on the effectiveness of tax arrears disbursement. But if the taxpayer still does not pay his tax debt, a forced letter will be issued.

According to Mardiasmo (2016, p.121), a forced letter is a warrant to pay tax debt and tax collection costs. A forced letter has an executive power and a legal position similar to a court decision that has permanent legal force. The law governing billing by force letter is Law Number 19 of 2000 which is a renewal

of Law Number 19 of 1997. With the existence of this law, it is expected to provide legal certainty and justice. This law is also expected to encourage public awareness and compliance of the community in fulfilling their tax obligations in order to reduce or minimize tax arrears. By doing so, state revenue and national development financing from the tax sector can be optimized. However, if the forced letter still cannot force the taxpayer to pay off his tax debt, the confiscation will be carried out.

According to Law no. 19 of 2000 concerning Collection with Forced Letter, confiscation is an act of a tax seizure to control goods under tax protection, in order to be used as a guarantee to pay off tax debt according to statutory regulations. During this time, confiscation was carried out on confiscated objects in the form of movable or immovable property. Confiscation is carried out with caution regarding potential confiscated objects that can be disbursed and ownership status must be taken care of so as not to cause problems at a later time. This action is expected increase the quality of tax compliance and also increase tax revenue whether Individual and body tax payer.

The phenomenon that exists at the KPP Pratama Tasikmalaya is the number of tax arrears keep. According to my data, the amount of arrears tax in 2017 was Rp 5,028,834,677 and the amount of tax arrears in 2018 massively increased to Rp 28,789,261,464.

Tax arrears are increasing year by year, forcing the tax authority to carry out tax collection as the authorized party. In tax collection, tax authorities must consider that if tax payers have passed a certain period of time, a taxation duty is considered to have been missed or withdrawn. The tax authority must be more involved in billing before the tax obligations of expire. Lack of public awareness, tax payer compliance in paying his tax debt can be a factor on affect increasing tax arrears (Azizah, Saifi & Rifqiansyah, 2014: 15). Preventing the maturity date of tax collection often means saving the country's tax revenue. Disbursement of tax arrears is one part of the tax collection program by the Directorate General of Taxes. Tax revenues from the tax sector may be raised if it can be resolved in arrears.

According the results of previous studies that discuss reprimand letters, forced letters and confiscation letters have inconsistency results on tax arrears disbursement in many case study KPP Pratama in Indonesia. Alam (2016) found reprimand letters have significant effect on tax disbursement. While, forced letters and confiscation letters have significant effect on tax disbursement in KPP Pratama Surabaya. Leinaro (2016) found reprimand letters and forced letters have significant effect on tax disbursement in KPP Madya Makassar. Destriyana, Sudjana & Dwiatmanto (2014:3) found reprimand letter and confiscation letters isn't effective yet. While, forced letters is quite effective towards tax arrears disbursement at KPP Malang Selatan. Therefore, the researchers want to

reexamine the inconsistency independent variables from previous study in different study case in small city like Tasikmalaya. Moreover, no one previous researchers that discuss this topic on Tasikmalaya City and also researchers want to know there is different result between case study in big city and small city in Indonesia.

Based on the study background above this study investigates **“The effect of publishing of reprimand letter, force letter, and confiscation letters on tax arrears disbursement.”**

### **1.2. Problem Formulation**

Based on the background of the problem described above, the research problems are formulated as follows:

1. Does reprimand letters affect the tax arrears disbursement at KPP Pratama Tasikmalaya?
2. Does forced letters affect the tax arrears disbursement at KPP Pratama Tasikmalaya?
3. Does confiscation letters affect the tax arrears disbursement at KPP Pratama Tasikmalaya?

### **1.3. Research Objectives**

The objectives of this study are as follows:

1. To analyze the influence Reprimand Letters to effect tax arrears disbursement at KPP Tasikmalaya.
2. To analyze the influence forced letters to effect tax arrears disbursement at KPP Tasikmalaya.
3. To analyze the influence confiscation letters to effect tax arrears disbursement at KPP Tasikmalaya.

#### **1.4. Research Benefits**

The contributions expected from this research are:

1. Theoretical Contribution

Theoretically, this research study would make a significant contribution to field of accounting, especially in the field of taxation related to tax collection. Furthermore, it can be a reference for further researchers to conduct related studies.

2. Practical Contribution

This study also provides an overview of the effectiveness of active billing tax arrears so that it can be a reference for relevant agencies in making policies and also the KPP Pratama Tasikmalaya, can take advantage of the research findings as a reference in decision process to improve performance.

#### **1.5. Systematics of Writing**

This research consists of five chapters written by following the systematics below:

## **CHAPTER I: INTRODUCTION**

This chapter includes general description of the research by explaining the background of the study about the effect reprimand letters, forced letters and confiscation letters on tax arrears disbursement, problem formulation, research contributions, and systematics of writing.

## **CHAPTER II: LITERATURE REVIEW**

This chapter includes the analysis of previous studies that can include in-depth research information and can relate to the theories. It thus contains, in this study, literature review, fundamental theory as a foundation for the effect reprimand letters, forced letters and confiscation letters on tax arrears disbursement, the theoretical model and the production of hypotheses suggested.

## **CHAPTER III: RESEARCH METHOD**

This chapter describes the research object and source data, data collection techniques, variable research, data analysis method.

## **CHAPTER IV: DATA ANALYSIS AND DISCUSSIONS**

This chapter presents descriptions of the research object, analysis results data and description of the results of hypothesis testing and discussion of research result.

## **CHAPTER V: CONCLUSIONS AND RECOMMENDATIONS**

Finally, the last chapter of this research answers the problem formulation and research objectives and summarizes the research contents into conclusion section. It will also contain recommendations and suggestions for future studies.



## **CHAPTER II**

### **LITERATURE REVIEW**

#### **2.1 Literature Review**

##### **2.1.1 Definition and Purpose of Tax**

According to law no 28 of 2007 “Tax is a mandatory contribution to the state owned by individuals or entities that are formed based on the Act, with no direct compensation and is used for state purposes for the magnitude of people’s prosperity.”

Widyaningsih (2013) cited from Lienardo (2016) stated “Tax is a people's contribution to the State treasury based on the law so that it can be imposed by not receiving direct compensation. Taxes are levied by the authorities based on legal norms to cover the cost of producing collective goods and services to achieve general welfare”

Based on the definitions tax is collected by the government, that it is people's duty and responsibility to the state treasury, thus, tax can be so imposed by not being directly compensated. Basically, the fiscal purpose of taxes is to provide people with welfare., there are several tax functions of tax:

1. As Budget

Tax serves as a source of state revenue used to finance government spending and state development, it can be seen in the State Budget (APBN).

## 2. As a Regulator

Tax serves as a regulator in the social and economic sectors. In order to achieve faster economic growth, tax providing income distribution and economic stability.

## 3. Purpose of Democracy

Today, the function of democracy is more often associated with one's right to obtain services from the government. If, according to the provisions, one has paid taxes to the state, then one has the right to obtain good service from the government. If not, the tax payer can protest to the government

## 4. Purpose of Redistribution

Tax can lead to justice in society. For example, implementation of progressive tax rates that impose higher taxes on the community that owns big incomes and small taxes on people with low incomes.

### **2.1.2 Requirement of Tax Collection**

Widyaningsih (2013) cited in Leinarado (2016) stated that are a few requirements in tax collection:

#### 1. Tax collection must be fair

As any other legal product, collecting taxes should be fair creating justice. Fair in law and fair in collecting tax. Such as:

- a. By regulating the rights and obligations of taxpayers.

b. Taxes apply to every citizen who meets the taxpayer requirements.

c. Sanctions for tax violations are imposed in accordance with general procedures with the severity of the violation.

2. Law – based tax arrangements

Law Article 23 years 1945, states: “Taxes and levies for the purposes of the State shall be regulated by law”. There are several things to be considered in the preparation of the tax law, namely:

a. Tax collection is performed by the State on the basis of the law. Regularity must be ensured.

b. Constitutional guarantees that taxpayers will not be treated in a general manner.

c. Confidentiality of taxpayer’s data will be guaranteed by the constitution.

3. Tax collection is not an economic disruption

Tax collection must be initiated so as not to disturb economic conditions, both production, trade and services. Tax collection should not be harmful to community interests and hamper the community to pay taxes, especially for small and medium classes.

#### 4. Efficient

Costs must be calculated. Do not let the tax received is lower than the cost of handling the tax. Therefore, the tax collections system must be simple and easy to implement. Thus, taxpayers will not face difficulties in paying tax both in terms of calculation and in efficiency.

#### 5. Simple

A simple system will make it easier for taxpayers to calculate the tax burden that needs to be covered so that taxpayer's knowledge of paying taxes will have a positive effect. In comparison n, people will be more unwilling to pay taxes if the collection system is complicated.

### **2.1.3 Tax Collection System**

Printara (2013) cited in Amiah (2017) stated tax collection includes collecting taxes and determining the amount, which are:

#### 1. Official Assessment system

In this tax collection system in which the authority to measure the amount of tax owed by a person is determined by the tax collector or apparatus. In this case the taxpayer is passive and awaits the decision of the tax apparatus. Debt only occurs when a tax assessment letter is received from the tax apparatus. So whether effective tax collection or not is very dependent on the tax apparatus because the initiative's activities and dominant role are in the tax apparatus.

## 2. Self-Assessment system

In This Taxation system the taxpayer is authorized to calculate the amount of tax, depositing, and reporting the tax amount.

## 3. With Holding system.

This system gives third parties the confidence to collect tax on tax objects received or received in business activities or work by taxpayers. Third parties are allowed to withhold or collect such taxes and deposit and report to tax officers. Tax official only has the authority to predetermine tax reporting to control or supervise the tax deduction or collection for implementation.

### **2.1.4 Arise of Tax Debt**

Mardiasmo (2011) cited in Leinarado (2016) stated there are two principles that regulate the emergence of tax debt, which are:

1. Formal Principle, the tax debt arises due to the issuance of a tax assessment letter by government. This principle is applied to the official assessment system.
2. Material Principle, this principle state the tax debt exists when tax policies are implemented. Someone will be charged tax because of circumstances or actions that may raise tax debt. This principle is consistent with the framework of self-assessment systems.

### **2.1.5 End of Tax Debt**

There are several things that cause the removal of tax debt.

1. Payment

Tax debt is removed after the payment has been made by the taxpayer to the tax office or to places approved by the finance minister

2. Compensation for the same type of tax.

Unpaid tax debt can be removed by making payment of compensation for overpayment of taxes and unpaid debt tax. Compensation is like a kind of overpayment of tax against the tax due next period as long as during the type of the paid tax is the same as the type of tax for which the compensation is intended.

3. Expired

The expiry mentioned here is the collector's expiry meaning this can happen when the tax apparatus does not play an active role in the tax debt repayment efforts. In KUP law Article 22. A tax The billing has expired The billing action cannot be carried out and it could be recommended that it be removed.

4. Write-off tax debt

Write-off tax debt is made on account of, for example, the taxpayer declared bankrupt by approved parties, the circumstances of the taxpayer concerned.

### **2.1.6 Tax Arrears**

Taxpayers who fail to pay tax on time will raise tax arrears. Tax arrears are tax debt which has not been paid to the state or that the tax guarantor has not paid for over the period of time determined in accordance with the statutory regulations-invitation. A person or entity responsible for payment taxes, including members exercising rights and dealing with mandatory tax obligations under tax law.

### **2.1.7 Definition of Tax Disbursement**

According Law no 19 years 2000 states that;

"Tax Collection is a series of actions so that the tax guarantor repays the tax debt and tax collection costs by reprimanding or warning, carrying out billing at once and at the same time, notifying forced letters, proposing deterrence, carrying out seizure, carrying hostage, selling confiscated goods."

### **2.1.8 Tax Disbursement Phase**

According ministerial of financial decree no 561/KMK/04/2000 About the procedures for Immediate and Mass Billing and Implementation Forced Letter, the stages of tax collection are as follows:

1. The billing act ends with a letter of reprimand being given by the official or representative appointed by the official after 7 (seven) days from maturity. There was no letter of reprimand against taxpayers who agreed to pay in installments or delay his tax payment.

2. If the amount of tax debt accrued is not paid by tax bearer after 21 (twenty-one) days have passed since issuance of a reprimand, the official immediately issued a forced letter.
3. If the tax guarantor does not pay the amount of tax debt accrued after passing 2 x 24 (twenty-four) hours after he was informed by the Forced Letters, the official immediately issued a Confiscation Later.
4. If the tax debt and billing charges that are still to be paid were not repaid by the tax guarantor after 14 (fourteen) days from the date of confiscation, the official shall immediately conduct announcements of the auction.
5. If the tax guarantor fails to pay the unpaid tax and fees payable after 14 (fourteen) days from the date of the declaration of the auction, the official shall immediately perform the selling of the confiscated goods from the taxpayer through the Auction Office.
6. Forced letters may be released without waiting for a grace period of 21 (twenty-one) days after the Reprimand letter has been issued if it is done instantaneously and immediately against the person in charge.

### **2.1.9 Reprimand Letters**

Submission of a letter of reprimand signals the beginning of the tax authorities action to inform taxpayers who do not pay their tax debt. According ministerial decree no 561/KMK.04/2000 stated the act of carrying out tax collection begins with a letter of reprimand, a warning letter or other similar



letter by the official or official representative after 7 days from when payment is due.

#### **2.1.10 Forced Letters**

Priantara (2013) cited in Amiah (2017) stated Forced later is a tax debt settlement order and tax collection fees. In addition to conditions where the amount of tax debt is not paid off by the tax issuer after 21 (twenty-one) days after the date of the letter of reprimand submitted, a Forced Letter may also be issued in consideration of:

1. The tax guarantor made the instant billing and all at once; or
2. The tax guarantor does not fulfill the provisions as stated in the decision to approve installments or delay payments tax.

#### **2.1.11 Confiscation Letters**

According to law 19 of 2000 article 14 paragraph 1 stated Confiscation is carried out on the properties of the Tax Insurer residing in the place of residence, place of business, place of domicile, or in another place, including those whose control is in the hands of other parties or that is pledged as certain debt repayments, which may take the form of:

1. movable property including cars, jewelry, cash, and time deposits, savings, current account balances, current accounts, or other equivalent forms, stock

bonds or other securities, accounts receivable, and equity participation in other companies; and or

2. immovable property including land, buildings and ships with certain gross contents.

In addition, law 19 of 2000 article 14 paragraph 1 stated “Confiscation of Corporate Tax Insurers can be carried out on company property, management, head of representative, head of branch, person in charge, capital owner, both in the place of domicile, in their residence or at another place.”

## **2.2 Theoretical Framework**

### **2.2.1 Deterrence Theory**

Deterrence theory is part of Jeremy Betham's utilitarian philosophy that the penalty is not a form of revenge but of crime prevention. The purpose, according to utilitarianism, is to at least prevent or minimize losses. Searching for a balance between the need for punishment and the expense of punishment is one of the main elements. Setiyani (2008) cited in Alam (2016) state that if the benefits outweigh the penalty costs, then a penalty is required. Otherwise, if the deterrence effect of the sentence is not there, then the punishment does not need to exist.

Deterrence theory can be divided into 2 groups according to Setiyani (2008) cited from Alam (2016):

1. Special deterrence is the enforced penalty which is intended to have a protective effect after the punishment has been served, so as not to commit similar crimes in the future.
2. General deterrence (general prevention), is the expected preventive effect that happens before the penalty is handed down. So, preventive actions are done through warning both in the oral & written word.

Penalty is a potential loss arising from unlawful acts that have been committed. Determining a penalty is decided in part by preventive consideration and in part by justice considerations this will lead to better results with less mistakes compared with the condition if there are no penalties, especially in the context of creating deterrent effects for those involved. Attitude of taxpayers who are essentially unable to voluntarily pay taxes (voluntary compliance) can be stopped by sanctions. Penalty is a potential loss arising from unlawful acts that have been committed

Tax officials can apply the theory of deterrence to enforce taxpayers. This theory describes a model which takes into account the costs and potential benefits to be obtained from a chosen action.

### 2.2.2 Attribution Theory

Attribution theory explains how to determine the causes one's motive behavior. This theory was developed by Heider (1958) cited in Gunarso (2016) who argued that someone's behavior is determined by a combination of internal forces (internal forces) are the factors that arise from within an individual, such as skills, experiences or efforts, and external forces (external forces), mainly factors that arise from outside, such as job or fortune, opportunity and environment (Gunarso, 2016).

According to Harold's & Kelly's theory (Grasela, 2019), internal & external quality is determined by three factors.

1. Consistency

Consistency is the similarity of ones's behavior in different times at the same situation. If someone has the same behavior in the past at the same situation, it can be assumed as high consistency, which implies the behavior is included in the external causality. However, if the individual does not have the same behavior in the past at the same situation, then it can be said that low consistency which means the behavior is included in internal causality.

2. Consensus

Consensus is a comparison of the behavior of one party to another when dealing with the same situation. If a person's behavior is the same as another person's when faced with the same situation, it may be said that the behavior has

a high level of consensus or, it implies the conduct is caused by external causality. However, if an individual's behavior differs from others when faced with the same situation, it can be said that that the behavior has a low level of consensus, it indicates that the behavior is caused by internal causality.

### 3. Uniqueness

Uniqueness is the similarity of an individual's actions as they deal with different situations. If one behaves the same in dealing with different situations, it can be said the behavior has low uniqueness meaning behavior is included in internal causality, but if one behaves differently in dealing with different conditions, it can be said to be a high uniqueness, which means the behavior is included in internal causality.

The attribution mechanism is of great importance to explain tax payer behavior in relation to tax collection. An individual's behavior can be examined on the basis of agreement, consistency and singularity. Tax avoidance may be caused by external causality arising from the government / taxpayer mechanism itself, such as the involvement of the Directorate General of Taxes to bill to taxpayers to encourage them to pay tax arrears immediately before the due date.

### 2.3 Previous Research

There are several studies which discuss the effect of active tax billing towards tax arrears. However, there are only few studies which specifically investigate the relationship between active tax billing towards tax arrears especially with the Reprimand Letters, Forced Letters and Confiscation Letters as the independent variables.

Leinardo (2016) conducted his studies in KPP Madya Makassar. He found that reprimand and forced letter issued affect the disbursement of tax arrears. In addition, he also found those two kind of letters issued simultaneously affect the disbursement of tax arrears.

The same findings were also revealed by Amiah (2017). Based on a partial test (t- test), its proven that the number of reprimand and forced letters issued affect the disbursement of tax arrears. This study was conducted in KPP Pratama Makassar Selatan.

Alam (2016) who conducted his studies in KPP Pratama Pabean Cantikan Surabaya, found that letter of reprimand doesn't partially affect the disbursement of tax arrears. Meanwhile, he found forced and confiscation letter partially affects disbursement tax arrears. In addition, he also found those three kind of letters simultaneously affect disbursement of tax arrears.

Grasela (2019) found that, reprimand and forced letters haven't negative effect tax compliance. However, she found different findings on confiscation letters that have positive effect tax compliance in KPP Pratama Yogyakarta.

Karniati (2016) conducted her studies in KPP Pratama Palembang. She found the effectiveness level of active billing tax by reprimand and forced letters in 2013 – 2015 didn't fulfil the criteria of being effectiveness. Then, reprimand letters also didn't give enough contribution to the total realization of tax arrears disbursement in 2013 – 2015. Meanwhile, in 2013 and 2014 tax arrears disbursement by forced letters worked well. In contrast, in 2015 forced letters didn't give enough contribution to the total realization of tax arrears disbursement

A study on tax billing was also conducted in KPP Pratama Medan Kota (Keliat, 2018). He found that the tax payers didn't participate and fulfil their tax obligations, due to lack of knowledge on taxation. Then, final purpose in billing tax isn't to confiscate or auction but to pay debt tax. He also found that during billing action have much obstacle which is the bailiff can't found property of tax payer and during billing action, tax officer should follow base law that applied. Active billing tax will not occur if the taxpayer pays his taxes on time.

Another research entitled "The Effect of Active Tax Billing on Tax Arrears Disbursement" was conducted in KPP Pratama Makassar Barat (Sartika, 2015).

She found that, active tax billing has a significant influence on tax disbursement in KPP Pratama Makassar Barat.

At KPP Pratama Pare – Pare, Palili (2015) investigated “The Effect of Tax Billing with Reprimand Letter and Forced Letter on Tax Revenue.” The research findings revealed that billing tax using reprimand and forced letters increased from 2013 to 2014, both of amount tax arrears and letter issued. Then, billing tax using reprimand and forced letters was not effective both in amount of tax arrears and letters that issued. Moreover, the contribution of billing tax using reprimand and forced letter is classified as low.

Riska (2018) conducted “Effectiveness Billing Tax with Confiscation Letter of Tax Arrears Disbursement at KPP Pratama Medan Timur.” The effectiveness level of confiscation letters at KPP Pratama Medan Timur based on the criteria of effectiveness is categorized as not effective. Second, contribution tax arrears disbursement using confiscation letters at KPP Pratama Medan Timur based on criteria of contribution is categorized as medium level.

Mamusu, Elim (2017) investigated “Analysis of Active Tax Collection Using Reprimand Letters and Forced Letters in KPP Pratama Poso.” The effectiveness level of active tax collection using reprimand letters is categorized



as not effective. Second, tax collection using forced letters is categorized as lack of effectiveness.

Azizah, Saifi & Rifqiansya (2014: 15) found that, Effectiveness of tax billing rate is still not effective and the contribution of active tax billing actions towards disbursement of tax arrears is still lacking during 2011-2013 at KPP Malang Utara.

A study on tax billing was also conducted in KPP Pratama Batu (Awa & Sitinjak, 2018:3). They found that the effectiveness of tax arrears collection that demonstrates the ability of the collection of tax arrears based on the amount of tax revenue over the billing section targeted isn't effective yet during 2012-2015 at KPP Batu.

Naution & Aliffioni (2016:13) who conducted his studies in KPP Bekasi Utara, found that tax arrears disbursement through forced letters and confiscation letters in 2015 – 2017 categorize not effective.

Destriyatna, Sudjana & Dwiatmo (2014:3) investigated “Effectiveness Tax Arrears Disbursement Using Reprimand Letters, Forced Letters and Confiscation Letters in KPP Malang Selatan.” The effectiveness rate of tax collection with Reprimand Letter is not effective, that Forced Letter is quite effective, and Confiscation Letter is not effective during 2012-2013 at KPP Malang Selatan.

Maryana & Sagala (2019:12) conducted “Effect Billing Tax with Reprimand Letters and Forced Letters of Effectivity Tax Arrears Disbursement at KPP Majalaya.” Effectiveness tax arrears disbursement through reprimand letters and forced letters is significant during 2016-2018 every month at KPP Majalaya.

Kardianti, Hidayat & Pratiwi (2017:8) conducted his studies in KPP Kuala Tunggal. He found that the collection of taxes with reprimand letters and forced letters in 2015-2016 are classified as ineffective and has given less contribution to the tax revenue.

Azizah, Saifi & Rifqiansya (2014: 15) found that, The result of this study case, in KPP Pratama Ambon the level of effectiveness of disbursement tax with foreclosure action is still not quite effective. It is because of to the lack of the public awareness of Ambon City to pay off the taxes and the liabilities. That is why KPP Pratama Ambon especially to tax collector departman have to more improve the optimalize the activities of technical of taxation.

*Table 2. 1 Previous Research*

No	Name and Year	Variable	Result
1.	(Leinardo, 2016)	Reprimand Letters, Forced Letters, Tax Arrears Disbursement	The results show publishing reprimand letters and forced letters have significant effect on tax arrears disbursement in KPP Madya Makassar.

2.	(Amiah, 2017)	Reprimand Letters, Forced Letters, Tax Arrears Disbursement	The results reveal a publishing reprimand letters and forced letters have significant effect on tax arrears disbursement in KPP Pratama Makassar Selatan.
3.	(Alam, 2016)	Reprimand Letters, Forced Letters, Confiscation Letters Tax Arrears Disbursement	The results show publishing reprimand letters haven't significant effect on tax disbursement. While, forced letters and confiscation letters have significant on tax disbursement in KPP Pratama Pabean Cantikan Surabaya.
4.	(Grasela, 2019)	Reprimand Letters, Forced Letters, Confiscation Letters, Tax Compliance	The result was found reprimand letters and forced letters haven't negative effect on tax compliance. In contrast, confiscation letters have positive effect on tax compliance in KPP Pratama Yogyakarta.
5.	(Karniati, 2016)	Reprimand Letters, Forced Letters, Tax Arrears Disbursement	The research results reprimand letters and forced letters lack effectiveness on tax arrears disbursement. Then, the contribution of reprimand letters on tax arrears is low level. In contrast, forced letters only in 2015 have high level of contribution on tax arrears disbursement and 2014,2013 the contribution of forced letters on tax arrears disbursement in low level at KPP Pratama Madya Palembang.
6.	(Keliat, 2018)	Implementation Billing Tax by Forced Letters. Tax Compliance	The research results show tax payers have lack of knowledge in taxation, The Final purpose in billing tax isn't to confiscate or auction but to pay debt tax. Forced letters have significant effect on tax compliance, its

			indicates in success of billing tax in KPP Pratama Medan Kota.
7.	(Sartika, 2015)	Active Billing, Tax Arrears	Active billing action have significant influence on tax disbursement, which are Reprimand Letters, Forced Letters and Confiscation Letters at KPP Pratama Makassar Barat.
8.	(Palili,2015)	Reprimand Letters, Forced Letters, Tax Revenue	Reprimand letters and forced letters has increased both of amount of tax arrears and amount of letters that issued and the effectiveness of reprimand and forced letters categorize in low level in KPP Pratama Pare - Pare.
9.	(Riska,2018)	Confiscation Letters, Tax Arrears Disbursement	The effectiveness of confiscation letters on tax disbursement categorize in low level and the contribution of confiscation letters toward tax arrears disbursement categorize in medium level in KPP Pratama Medan Timur.
10.	(Mamusu & Elim, 2017)	Reprimand Letters, Forced Letters, Active Billing	Effectiveness level of active tax collection using Reprimand Letters is categorize not effective.Tax Collection using Forced Letters is categorize lack of effectiveness in KPP Pratama Poso.

11.	(Azizah, Saifi & Rifqiansya, 2014:15)	Active Billing, Tax Arrears Disbursement	Effectiveness of tax billing rate is still not effective and the contribution of active tax billing actions to disbursement of tax arrears is still lacking at KPP Malang Utara.
12.	(Awa & Sitinjak, 2017:3)	Tax Collection, Tax Arrears	The effectiveness of tax arrears collection that demonstrates the ability of the collection of tax arrears based on the amount of tax revenue over the billing section targeted isn't effective yet at KPP Batu.
13.	(Nasution & Aliffioni, 2018:13)	Forced Letter, Confiscation Letter, Tax Revenue	Tax arrears disbursement through forced letters and confiscation letters in 2015 – 2017 categorize not effective at KPP Bekasi Utara
14.	(Destriyatna, Sudjana & Dwiatmo, 2014:3)	Forced Letters, Confiscation Letters, Reprimand Letters, Optimization Tax Revenue	The effectiveness rate of tax collection with Reprimand Letter is not effective, that Forced Letter is quite effective, and Confiscation Letter is not effective at KPP Malang Selatan.
15.	(Maryana & Sagala, 2019:12)	Reprimand Letters, Forced Letters, Tax Arrears Disbursement	Effectiveness tax arrears disbursement through reprimand letters and forced letters is significant at KPP Majayala.
16.	(Kardianti, Hidayat & Pratiwi, 2017)	Reprimand Letters, Forced Letters, Tax Revenue	The results show that the collection of taxes with reprimand letters and Forced Letters in 2015-2016 are classified as ineffective and has given less contribution to the tax revenue at KPP Kuala Tungkal.

17.	(Walewangko, 2016:4)	Confiscation Letters , Tax Arrears	The result of this study case, in KPP Pratama Ambon the level of effectiveness of disbursement tax with Confiscation Letters is still not quite effective at KKP Ambon.
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## 2.4 Hypothesis Formulation

This research will examine the effect of publishing reprimand letters, forced letters, and confiscation letters on tax arrears disbursement.

### 2.4.1 The Effect of Reprimand Letters on Tax Arrears Disbursement

Letter of reprimand is a letter published by a tax officer 7 days after payment is due to reprimand or to remind to taxpayers to pay tax arrears. Leinardo (2016) in his research entitled The effect of billing tax arrears with reprimand letters, and forced letters on Tax arrears disbursement in KPP Madya Makassar stated that Reprimand Letters has positive effect on Tax Arrears Disbursement. Similarly, Amiah (2017) in her research entitled The Effect billing tax arrears with Reprimand Letters, and Force Letters on Tax arrears disbursement in KPP Pratama Makassar Selatan stated that Reprimand letters has a positive effect on disbursement of tax arrears. Moreover, Maryana & Sagala (2019:12) also found, effectiveness tax arrears disbursement through reprimand letters is positive during 2016-2018 every month at KPP Majayala.

General deterrence (general prevention), is the expected preventive effect that happens before the penalty is handed down. So, preventive actions are done through warning both in the oral & written word.

Attribution Theory argued that one's behavior is determined by a combination of internal and external forces (internal forces). Internal force are the factors that arise from within an individual, such as skills, experiences or efforts, while external forces (external forces), are the factors that arise from outside, such as job or fortune, opportunity and environment. External factor in this research is a Reprimand Letter.

By issuing reprimand letters, it is expected that taxpayers willing to pay their on paying their tax arrears. Based on the explanation, hypothesis 1 is proposed:

*H1: Reprimand letters has positive effect on tax arrears disbursement*

#### **2.4.2 The Effect of Forced Letters on Tax Arrears Disbursement**

If tax payment has not been made paid within 21 days of the issuance of Reprimand letter, a forced letter will be issued, a warrant that is more assertive for the payment of the tax debt and the collection of the tax.

Alam (2016) in his research entitled the effect of publishing reprimand letters, forced letters and confiscation letters on tax arrears in KPP Pratama Surabaya stated that Forced Letters has positive effect of tax arrears. Meanwhile,

Amiah (2017) found that force letters have positive effect on disbursement of tax arrears. Maryana & Sagala (2019:12) also found, effectiveness tax arrears disbursement through forced letters is positive during 2016-2018 every month at KPP Majayala.

General deterrence (general prevention), is the expected preventive effect that happens before the penalty is handed down. So, preventive actions are done through warning both in the oral & written word.

Attribution Theory argued that one's behavior is determined by a combination of internal and external forces (internal forces). Internal force are the factors that arise from within an individual, such as skills, experiences or efforts, while external forces (external forces), are the factors that arise from outside, such as job or fortune, opportunity and environment. External factor in this research is a Forced Letter.

It is expected that taxpayers are full more pressured to pay tax obligations by such firmer measures through forced letters. Based on the explanation above, hypothesis 2 is proposed:

*H2: Forced Letters has a positive effect on tax arrears disbursement*

#### **2.4.3 The Effect of Confiscation Letters on Tax Arrears Disbursement**

In 2x24 hours, a confiscation letter will be released for the confiscation of certain taxpayer's assets if the tax debt has not yet been settled after the



issuance of forced letters were published. Special deterrence in Deterrence theory stated that the enforced penalty is intended to have a protective effect after the punishment has been served, so as not to commit similar crimes in the future.

Alam (2016) in his research entitled the effect of publishing reprimand letters, forced letters and Confiscation letters on Tax arrears in KPP Pratama Surabaya stated that confiscation letters have positive effects Disbursement of tax arrears at KPP Pratama Pabean Cantikan Surabaya. Grasela (2019) in her research titled the effect of billing tax arrears with reprimand letters, force letters, and confiscation letters on tax compliance stated that Confiscation Letters has positive effect on tax compliance and tax arrears as well.

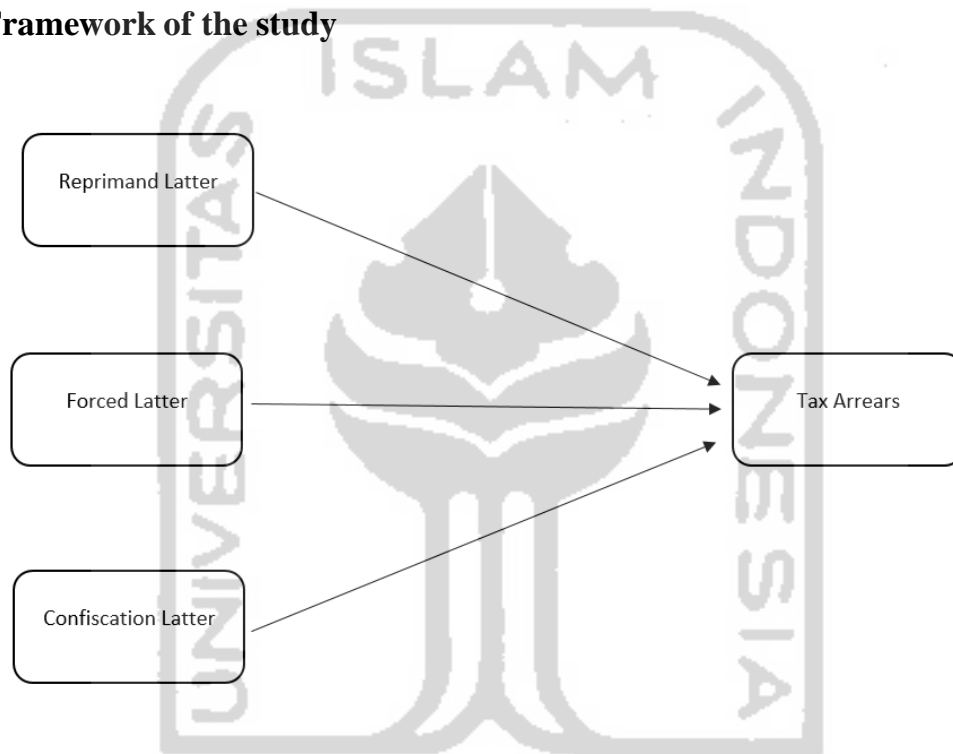
Special Deterrence in Deterrence theory stated the enforced penalty is intended to have a protective effect after the punishment has been served, so as not to commit similar crimes in the future. Penalty in this research is Confiscation Letter.

Attribution Theory argued that one's behavior is determined by a combination of internal and external forces (internal forces). Internal force are the factors that arise from within an individual, such as skills, experiences or efforts, while external forces (external forces), are the factors that arise from outside, such as job or fortune, opportunity and environment. External factor in this research is a Confiscation Letter.

By using a confiscation letters taxpayers will feel pressured and pay off their tax debt as soon as possible. Hypothesis 3 is then proposed as follows:

*H3: Confiscation Letters has a positive effect on tax arrears disbursement.*

### 2.5 Framework of the study



**Figure 2. 1 Framework of the study**

## CHAPTER III

### RESEARCH METHOD

#### 3.1 Research Object and Data Source

By using data in the form of figures collected from KPP Tasikmalaya, this research uses a quantitative approach. The data are monthly data from 2014 to 2018. This research study has independent and dependent variables. The independent variable includes Forced Letters, Reprimand Letters, and Confiscation Letters, while the dependent variable is Tax Arrears Disbursement. The data source is from internal sources and secondary data is the type of data used. The internal source refers to KPP Pratama Tasikmalaya. The data is in the form of ratio scale measurement.

The population in this study is the taxpayers registered for the period 2014 to 2018 (every month) in the KPP Tasikmalaya. This study chose the KPP Tasikmalaya as a research place because the work area of the KPP includes the central business district or businesses run by individuals.

The location of this research was carried out at Jl Sutisna Senjaya Tasikmalaya Tax Service Office, 29-31 Tasikmalaya. All taxpayers enrolled in the Tasikmalaya Primary Tax Office are the population in this study. Furthermore, a purposive sampling technique was used to choose samples by taking into account specific characteristics with several requirements.

### 3.2 Data Collection Method

To collect data in this research, there are a few techniques used

1. Library Research

Library research is performed to obtain theories relevant to the research.

This research is carried out by reading and studying books, scientific journals, laws and other sources related to research material

2. Documentary data

The data used in this research are documentary data in the form of time series data relating to tax collection acts such as Reprimand letters, forced letters and letters of confiscation collected from the KPP Pratama Tasikmalaya office's tax collection division

3. Interview

Interviews conducted in this study are used to clarify the data obtained. Some interviews were conducted with employees from the Tax Office of Tax Collection Pratama Tasikmalaya to clarify research data related to the billing actions carried out

### **3.3 Variable of the Research**

In this research the dependent variables used is tax arrears, while the independent variables used are Reprimand letters, forced letters and confiscation letters.

#### **3.3.1 Independent Variable**

1. Reprimand Letters (X1)

It is an independent variable that is defined as a letter issued by the Tax Office (KPP) after 7 days of maturity of tax debt payment to give taxpayers a warning in order to pay tax arrears. This variable can be calculated against the total amount of money disbursed after KPP issue the Reprimand Letters.

2. Forced Letters (X2)

It is an independent variable that is defined as a letter issued by the Tax Service Office (KPP) which is forcing taxpayers immediately to pay their tax arrears if the tax hasn't been paid after 21 days after the date the Reprimand letters is issued. This variable can be measured from the nominal amount of money paid after the forced letter is issued by the KPP.

3. Confiscation Letters (X3)

It is an independent variable that is defined as a letter issued by the Tax Service Office (KPP) to confiscate against taxpayer goods if the tax arrears are not repaid within 2x24 hours after the issuance of the forced letter was issued. This variable

can be measured from the nominal amount of money paid after the confiscation letter is issued by the KPP

### **3.3.2 Dependent Variable**

This research uses tax arrears as the dependent variable. Tax arrears are taxpayers who fail to pay taxes on time. In this study tax arrears (Y) can be measured by the total amount of arrears in nominal rupiah.

### **3.4 Data Analysis Method**

After the data is collected, data analysis is performed. The process of data analysis is an attempt to obtain answers to the research issues. Analysis data used this in research uses a software for the management of application number systems which is *EVIIEWS* 10. For the forms of data analysis testing, are: descriptive statistic, classic assumption test, multi linear regression, coefficient determination test, and hypothesis testing. In addition, the population and sample data of this research are sourced from the annual report of billing in tax department in Tasikmalaya Tax Office (KPP Tasikmalaya), such as the nominal money that paid after Reprimand Letter, Forced Letter and Confiscation Letter issued by KPP Tasikmalaya, and last is the total amount of money Tax arrears at KPP Tasikmalaya.

### **3.4.1 Descriptive Statistic**

According to Ghozali (2016) cited in Grasela (2019) stated descriptive analysis is the most basic analysis used to describe the data that has been collected. Descriptive use aims to provide a description of a data that can be seen from the average value, standard deviation, maximum and minimum. In addition, the population and sample data of this research is sourced from the annual report of tax billing in tax department in Tasikmalaya Tax Office (KPP Tasikmalaya), such as the nominal money that paid after Reprimand Letter, Forced Letter and Confiscation Letter issued by KPP Tasikmalaya, and last is the total amount of money Tax arrears at KPP Tasikmalaya.

### **3.4.2 Classic Assumption Test**

This test aim is to determine whether in the model examined there is a classic assumption problem or not. The classic assumption test in this study consists of a Multicollinearity test normality test, autocorrelation test and heteroscedasticity test.

#### **1. Normality Test**

Normality test is performed to determine whether the data has normal or abnormal regression results

#### **2. Multicolliniarity Test**

Multicollinearity test is performed to test whether there is a relationship between independent variables in a model of multiple linear regression equations.

Regression models can be said good if there is no relationship between independent variables

### **3. Autocorrelation Test**

The autocorrelation test is aimed at determining whether there is an unequal variance with other observations of the residuals of the same tests in the regression model. Then, if the variance is constant it's called homoscedasticity and if it's different then heteroscedasticity is a concern. It's necessary if the characteristic of data is time series data and if the characteristic data is cross section is not necessary conducting autocorrelation test.

### **4. Heteroscedasticity Test**

Heteroscedasticity aims to determine inequality in the regression model from the residuals of one observation to another observation. If the variant is fixed, it is called homoscedasticity which means the regression model is good.

### **3.5. Multilinear Regression**

The analysis in this study makes use of multilinear regression. Regression analysis is a method of analyzing research hypotheses to test whether there is influence between one variable and another in the form of mathematical equations. This analysis serves to find the effect of two or more independent variables (X) on the dependent variable (Y). Thus, the multilinear regression equation would be:



$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e$$

Where:

Y = Tax Arrears

X<sub>1</sub> = Reprimand Letter

X<sub>2</sub> = Forced Letter

X<sub>3</sub> = Confiscation Letter

$\alpha$  = Constanta

e = error

### 3.5.1 T Test

The t test is used to test whether there is a significant effect of each independent variable on the dependent variable. At significance  $\alpha = 0.005$  (5%) it indicates other independent variables are constant. This test compares between t arithmetic t table with using the hypothesis  $H_0: b_i \neq b$  and  $H_a: b_i = b$ . If t counts greater than t table, then  $H_0$  is rejected and  $H_a$  is accepted concluded the dependent variable affects the variable independent.

### 3.5.2 Coefficient Determination ( $R^2$ )

This test is used to determine the level of closeness of the relationship between the independent variable and the dependent variable indicated by the magnitude of  $R^2$ . Higher value of  $R^2$  means that the regression model used is

getting better, because most of the variances of free variables can explain variance of the dependent variable. In this respect, what to find out is the extent to which the independent variables influence the dependent variable. The coefficient of determination is between 0 and 1. The greater 0 the greater the regression determination, the smaller the effect of the independent variable on the dependent variable, and vice versa.



## CHAPTER IV

### DATA ANALYSIS AND DISCUSSIONS

#### 4.1 Description of The Research Object

The research object in this research is taxpayers listed in KPP Pratama Tasikmalaya, both individual and body tax payers that suit with the criteria in this study. The criteria are tax payers that are given reprimand letter, forced letters, and confiscation letter in the total currency. Based on the criteria, the details of the research object are obtained as follow:

**Table 4. 1 Description of The Research Object**

No	Evidence	Total
1	Tax Payers receive Reprimand Letters in 2014 - 2018 by KPP Pratama Tasikmalaya	Rp70,223,677,515.00
2	Tax Payers receive Forced Letter in 2014 - 2018 by KPP Pratama Tasikmalaya	Rp50,145,279,365.00
3	Tax Payers receive Confiscation Letter in 2014 -2018 by KPP Pratam Tasikmalaya	Rp40,581,330,982.00
4	Total	Rp160,950,287,862.00

Source: KPP Pratama Tasikamalaya

#### 4.2 Descriptive Statistic

Descriptive Statistic analysis aims to know the description of a data that can be seen from mean, median, maximum, minimum and standard deviation.

The result can be viewed in the table below:

**Table 4.2 Data Descriptive**

	Tax Arrears	Reprimand Letters	Forced Letters	Confiscation Letters
Mean	2.68E+09	8.36E+08	1.17E+09	6.76E+08
Median	1.06E+09	74948103	2.54E+08	0.00
Maximum	1.75E+10	1.24E+10	1.08E+10	1.56E+10
Minimum	0.00	0.00	0.00	0.00
Std. Dev.	3.96E+09	2.13E+09	1.96E+09	1.56E+10

Source: Secondary data processed, 2020

Based on the table above the results can be concluded as:

- a) The minimum value of Y (Tax Arrears) is 0 during 2014 – 2018 while the maximum value is 1.75E + 10 during 2014 -2018. The average value of Y (Tax Arrears) is 2.68E+09 and the value of Std. Dev is 3.96E+09.
- b) The minimum value of X1 (Reprimand Letter) is 0 during 2014 – 2018 while the maximum value is 1.24E+10 during 2014 – 2018. The average value of X1 (Reprimand Letter) is 8.36E+08 and the value of Std. Dev is 2.13E+10.
- c) The minimum value of X2 (Forced Letter) is 0 during 2014 – 2018 while the maximum value is 1.08E+10 during 2014 – 2018. The average value of X2 (Forced Letter) is 1.17E+09 and the value of Std. Dev is 1.96E+09.
- d) The minimum value of X3 (Confiscation Letter) is 0 during years 2014 – 2018 while the maximum value is 1.56E+10 during 2014 – 2018. The average value of X3 (Confiscation Letter) is 6.76E+08 and the value of Std. Dev is 2.23E+09.

### 4.3 Classic Assumption Test

This test aims to determine whether in the model examined there is a classic assumption problem or not. The classic assumption test in this study consists of a Multicollinearity test normality test, autocorrelation test and heteroscedasticity test. The distribution of data from KPP Pratama Tasikmalaya its not normal during Classic Assumption testing. Transformation data using log can modify data which was distributed abnormally to be close to normal distribution. Therefore, normality test, a Multicollinearity test, autocorrelation test, and heteroscedasticity test using log in both independent and dependent variables are close to normal distribution.

#### 4.3.1 Normality Test

**Table 4. 3 Normality Test**

Series	Sample	Observation	Probability
Residuals	56	15	0.624362

Source: Secondary data processed, 2020

Normality test aims to test whether or not the standard residual value is normally distributed in a regression model. Residual values are normally distributed in this method if the probability value of the Jarque-Bera  $> 0.05$ . Based on the table above of normality testing after using log, the jarque-bera

probability value  $0.624362 > 0.05$ . Therefore, based on normality tests, residual values are normally distributed and the regression analysis is feasible to use.

#### 4.3.2 Multicollinearity Test

**Table 4. 4 Multicollinearity Test**

Variable	Coefficient Variance	Uncentered VIF	Centered VIF
Reprimand Letters	0.003082	82.86697	1.107601
Forced Letters	0.001473	36.08007	1.046525
Confiscation Letters	0.007107	206.3013	1.060140

Source: Secondary data processed, 2020

The multicollinearity test aims to test whether there is a high correlation between the independent variables in a multiple linear regression model. If such a correlation occurs, then the relationship between the independent variables and the dependent variable is disturbed. Based on the results above, the Centred VIF value of X1, X2 and X3 is around 1.0 – 1.1 in which the value is less than 10, it means that there is no multicollinearity problem in the prediction model.

### 4.3.2 Autocorrelation Test

**Table 4. 5 Autocorrelation Test**

F- Statistic	Obs* R-squared	Prob. F(2.9)	Prob. Chi-Square (2)
1.478774	3.710059	0.2784	0.1564

Source: Secondary data processed, 2020

The autocorrelation test aims to test whether in the regression model there is an unequal variance of the residuals of the same observations with other observations. If the variance is constant it is called homoscedasticity and if it is different then there is a problem of heteroscedasticity. The Prob Chi Square value (2) is the p value of the Breusch-Godfrey Serial Correlation LM test, which is  $0.1564 > 0.05$  so that it accepts  $H_0$  or, which means there is no serial autocorrelation problem. It's necessary if the characteristic of data is time series data and if the characteristic data is cross section is not necessary conducting autocorrelation test.

### 4.3.2 Heteroscedasticity Test

Heteroscedasticity aims to determine inequality in the regression model from the residuals of one observation to another observation. If the variant is fixed, it is called homoscedasticity which means the regression model is good.

**Table 4. 6 Heteroscedasticity Test**

F - Statistic	Obs* R- squared	Scaled explained SS	Prob. F ( 3,11)	Prob. Chi- square (3)	Prob. Chi- square (3)
0.255297	0.976414	0.344536	0.8560	0.8070	0.9514

Source: Secondary data processed, 2020

Heteroscedasticity test is used to determine whether or not there is a classic assumption deviation. Heteroscedasticity is the variance of the residual inequality for all observations in the regression model. Based on the Prob. Chi- Square (3) of 0.8070 then there is no problem found in heteroscedasticity, this is because the Prob. Chi-Square (3)  $0.8070 > 0.01$ , this proves that there is no problem in heteroscedasticity.

#### **4.4 Multilinear Regression**

Regression analysis is a method of analyzing research hypotheses to test whether there is an influence between one variable and another in the form of mathematical equations. This analysis serves to find the effect of two or more independent variables (X) on the dependent variable (Y). The distribution of data from KPP Pratama Tasikmalaya is not normal during Multilinear Regression testing. Transformation data using log can modify data which was distributed abnormally to be close to normal distribution. Therefore, T test, F test and  $R^2$  test using log in both independent and the dependent variables are close to normal distribution.



#### 4.4.1 T Test

**Table 4.7 T Test**

Variable	Coefficient	Std. Error	t-statistic	Prob.
Reprimand Letters	0.174948	0.055517	3.151223	0.0092
Forced Letters	0.060243	0.038381	1.569622	0.1448
Confiscation Letters	0.474555	0.084303	5.629148	0.0002

Source: Secondary data processed, 2020

In this analysis, the independent variable and the dependent variable are compared individually. In T-test analysis, H1 will be accepted if the P-value is greater than the level of signification ( $\alpha$ ) or 5% from value of *t table* is .1.753. Meanwhile, in the table prob. H1 will be accepted if the P-value is lower than the level of signification ( $\alpha$ ) or 5% from value. The direction variable will be determined by coefficient if the value is positive, so the direction is also positive and vice versa. According to the table of analysis above by using Eviews10, it can be concluded that:

- a. Reprimand Letter=  $t \text{ statistic} > t \text{ table}$  means that H1 is accepted and H0 is rejected. In in other words Reprimand Letters (X1) has significant effect on the tax arrears (Y). The direction of the Reprimand Letter is positive.
- b. Forced Letter =  $t \text{ statistic} < t \text{ table}$  means that H1 is rejected and H0 is accepted which means that Forced Letters(X2) has an insignificant effect on the tax arrears (Y). The direction of the Forced Letter is positive

c. Confiscation Letter=  $t$  statistic  $>$   $t$  table means that  $H_1$  is accepted and  $H_0$  is Rejected on in other word means that Confiscation Letters ( $X_3$ ) has significant effect on the tax arrears ( $Y$ ). The direction of the Confiscation Letter is Positive

#### 4.4.2 Determination Analysis ( $R^2$ )

Determination Analysis Test is a test to find out how much influence all independent variables have on the dependent variable.

**Table 4. 8 Determination Analysis**

R- squared	0.766627
Adjusted R-squared	0.702980

Source: Secondary data processed, 2020

According to the table above, the value of the R-Square ( $R^2$ ) 0.766627 or +/- 76.66%. This number means that the variation of all independent variables (Reprimand Letters, Forced Letter, and Confiscation Letters) can affect the dependent variable (Tax Arrears) by 76.66% (0.766627), while the remaining 23.33% (0.233373) is influenced by other variables excluded in this research.

#### 4.5 Hypothesis Testing

##### 4.5.1 $H_1$ : Reprimand letters has positive effect on tax arrears disbursement

The first hypothesis in this study is reprimand letters has a positive effect on tax arrears disbursement. Table 4.7 shows reprimand letters has greater than the level of signification ( $\alpha$ ) or 5% from value of  $t$  table is .1.753 (3.151223  $>$  1.753) its indicate reprimand letters has positive effect on tax arrears

disbursement. It is line with the previous research that found the reprimand variable has a positive effect or significant effect on tax arrears disbursement (Leinardo, 2016; Amiah, 2017; Sartika, 2015; Maryana & Sagala 2019:12). While, the previous research has contrast with researchers that reprimand letters have negative effect on tax arrears disbursement (Kardianti, Hidayat & Pratiwi, 2017; Destriyatna, Sudjana & Dwiatmo, 2014:3; Karniati, 2016) its causes from different case study and time that taken by previous researchers can effected of the result. Hence, H1 shows reprimand letters has a positive effect on tax arrears disbursement.

#### **4.5.2 H2: Forced letters has negative effect on tax arrears disbursement**

The second hypothesis in this study is forced letters has a negative effect on tax arrears disbursement. Table 4.7 shows forced letters has lower than the level of signification ( $\alpha$ ) or 5% from value of *t table* is .1.753 ( $1.569 < 1.753$ ) its indicate reprimand letters has negative effect on tax arrears disbursement. It is contrast with the previous research that found the forced letters variable has a negative effect or significant effect on tax arrears disbursement (Alam, 2016; Amiah, 2017; Sartika, 2015; Maryana & Sagala 2019:12). While, previous research found same result that forced letters has negative on tax arrears disbursement (Kardianti, Hidayat & Pratiwi, 2017; Destriyatna, Sudjana & Dwiatmo, 2014:3; Nasution & Aliffiono, 2018:13) its causes from case different

study and time that taken by previous researchers can effected of the result. Hence, H2 shows forced letters has a negative effect on tax arrears disbursement.

#### **4.5.2 H3: Confiscation letters has positive effect on tax arrears disbursement**

The third hypothesis in this study is confiscation letters has a positive effect on tax arrears disbursement. Table 4.7 shows reprimand letters has greater than the level of signification ( $\alpha$ ) or 5% from value of *t table* is .1.753 ( $5.629 > 1.753$ ) its indicate confiscation letters has positive effect on tax arrears disbursement. It is line with the previous research that found the confiscation letters variable has a positive effect or significant effect on tax arrears disbursement (Leinardo, 2016; Amiah, 2017; Sartika, 2015). While, the previous research has contrast with researchers that confiscation letters have negative effect on tax arrears disbursement (Walewangko, 2016:4; Destriyatna, Sudjana & Dwiatmo, 2014:3; Nasution & Aliffioni, 2018:13) its causes from case different study and time that taken by previous researchers can effected of the result. Hence, H3 shows confiscation letters has a positive effect on tax arrears disbursement.

#### **4.6 Discussion**

This section discusses about the findings by comparing the test results along the theories and the concepts that are relevant and the results of the

previous research. The results of hypotheses testing are summarized in table 4.10 below:

Table 4. 10 Summary Table

Hypothesis	Independent Variable	Coefficient Regression	T- Statistic	Information
H1	Reprimand Letter	0.174948	3.151223	Supported
H2	Forced Letter	0.060243	1.569622	Not Supported
H3	Confiscation Letter	0.474555	5.629148	Supported

Source: Secondary data processed, 2020

#### 4.6.1 The Effect Reprimand Letters on Tax Arrears Disbursement

The research results show reprimand letters have significant effect or positive effect on tax arrears. Based on the data, reprimand letters have inconsistency value (in Currency) during 2014-2018 at KPP Pratama Tasikmalaya. It could happen because reprimand letter is a product of law with persuasive nature and in the Tasikmalaya tax payer have high awareness and have fear if they don't pay after issuing reprimand letter.

Based on Deterrence Theory in General Deterrence stated is the expected preventive effect that happens before the penalty is handed down. So, preventive actions are done through warning both in the oral & written word. This prevention is in the form of reprimand letters that serve as a warning to taxpayers

to pay tax as soon as possible after 7 days of the due date. This research finding corroborates deterrence theory that reprimand letters has a significant effect for tax payers in Tasikmalaya to pay their tax.

The research findings also strengthen prior studies that found reprimand letters have a significant effect on tax arrears disbursement (Leinando (2016), Amiah (2017), Sartika (2015), Maryana & Sagala (2019:12)). Nevertheless, other studies found contradictory results, that reprimand letters do not have a significant influence on tax arrears disbursement (Alam (2016), Grasela (2019), Karniati (2016), Palili (2015), Riska(2018), Azizah, Saifi & Rifqiansya, (2014:15), Destriyatna, Sudjana & Dwiatmo, (2014:3),and Mamusu,Elim(2017)).

#### **4.6.2 The Effect Forced Letters on Tax Arrears Disbursement**

The research findings reveal that forced letters haven't significant or negative effect on tax arrears disbursement. Based on the data, forced letters have inconsistency value (in currency) during 2014 – 2018 at KPP Pratama Tasikmalaya. It could happen because forced letter is a product of law that has persuasive nature. Therefore, Forced Letter can't arise tax payer awareness to pay their obligation as soon as possible.

According to Attribution Theory, the compliance of tax payers to pay Tax Arrears can be affected by external factors in the form of forced letter. However,

in this research forced letter as the external factor is not effective to push tax payer to pay their obligations.

Based on Deterrence Theory in General Deterrence, stated is the expected preventive effect that happens before the penalty is handed down. So, preventive actions are done through warning both in the oral & written word. The prevention is in the form forced letters that serve as a warning for taxpayers to pay tax as soon as possible after the issuance of 21 days of reprimand letter. These research findings are not supported by Deterrence theory that Reprimand Letter as preventive haven't a significant effect on tax payer in Tasikmalaya.

The previous researchers Alam (2016) shows the different results that forced letters have a significant effect on Tax Arrears Disbursement at KPP Pratama Surabaya. Amiah (2017) also has different results forced letters have a significant effect on Tax Arrears Disbursement at KPP Pratama Makassar Selatan. It could happen because the differences of the research objects and also the years when the research took place. In addition, Sartika (2015) and Maryana & Magala (2019) found different result that forced letter has positive effect toward tax arrears disbursement at KPP Makassar Barat and KPP Majalaya.

Several previous researchers also supported or have similar results on forced letters that have not a significant effect on tax arrears disbursement. They are Grasela (2019) at KPP Pratama Yogyakarta, Karniati (2016) at KPP Pratama

Madya Palembang, Palili (2015) at KPP Pratama Pare – Pare, Mamusu, Elim (2017) at KPP Pratama Poso, Azizah, Saifi & Rifqiansya, (2014:15) at KPP Malang Utara. It might happen because forced letters serve as a warning for tax payers to pay their obligation as soon as possible, so forced letter is not enough to push the willingness of taxpayers.

#### **4.6.3 The Effect Confiscation Letter on Tax Arrears Disbursement**

The research findings show reprimand letters have significant or positive effect tax arrears. Based on the data, reprimand letters have inconsistency value (in Currency) during 2014-2018 at KPP Pratama Tasikmalaya. It could happen because Confiscation Letter is the last action for tax office to collect tax arrears. According to law 19 of 2000 article 14 paragraph 1, confiscation is carried out on the property of the tax insurer located in the place of residence, place of business, place of domicile, or in another place, including those whose control is in the hands of other parties or that is pledged as certain debt repayments. The confiscation by tax office with property of tax payer as guarantee may evoke the tax payer's fears. The fear arises because of auction action on tax payer's property. Furthermore, the tax payer will be more likely to pay more as their property value has high rate, so they have no choice to fulfil their tax arrears in 14 days. However, if they pay their tax arrears, the property would be given back by tax office.



According to Deterrence Theory in Special Deterrence, the enforced penalty is intended to have a protective effect after the punishment has been served, for preventing committing similar crimes in the future. This penalty in here is a confiscation letters and auction action to give punishment for the tax payer to fulfil their obligation as soon as possible in 14 days after the issuance of the letter. This research finding supports deterrence theory that confiscation letter has a significant effect on tax arrears.

The previous researchers Alam(2016) shows the similar result on confiscation letters that have a significant effect on Tax Arrears at KPP Pratama Surabaya. Grasela (2019) also revealed that confiscation letters have a significant effect on tax arrears at KPP Pratama Yogyakarta.

The different result found by Riska(2018) who revealed that confiscation letter don't have a significant effect on tax arrears at KPP Medan Timur. Walewangko (2017:4) also found confiscation letters have less effectiveness toward tax arrears disbursement at KPP Ambon. It might happen the tax payers can't pay the obligation and prefer to allow bailiff to confiscate and auction their property.

## CHAPTER V

### CONCLUSIONS AND RECOMMENDATIONS

#### 5.1 Conclusions

This study aims to determine the effect of issuing warning letters, forced letters and confiscation letters on tax arrears at the KPP Pratama Tasikmalaya. a few conclusions can be drawn as follows.

1. Based on data analysis, it shows that the reprimand letter (X1) has an effects on tax arrears disbursement (Y) on the Pratama Tasikmalaya tax office. This is in accordance with the general deterrence in the theory of deterrence, which states that the preventive effect is expected to occur before the penalty is enforced as the warning is only in the form of a Reprimand letter that forces the taxpayers to pay off their tax arrears.
2. Based on data analysis, the forced letters (X2) on KPP Pratama Tasikmalaya hasn't effect on tax arrears disbursement (Y). This does not suit general deterrence in the theory of deterrence which states that the preventive effects are expected to occur before the sentence is given. Warnings only that are in the form of forced letters do not seem make it effective to pay off tax arrears.
3. Based on data analysis, the confiscation letter (X3) on KPP Pratama Tasikmalaya has an effect on tax arrears disbursement (Y). This is in accordance with the special deterrence in the theory of deterrence, the enforced penalty is intended to

have a protective effect after the punishment has been served, for preventing committing similar crimes in the future.

## **5.2 Recommendations**

There are some suggestions that can be used for future possible studies.

1. It is expected that the tax authorities take strict action against uncooperative tax payers according to the existing provisions of the taxation which applied in Indonesia.
2. It is recommended that next researchers expand the scope of the study by increasing the number of samples or adding more independent variables.

## **5.3 Limitations**

In this study there are several limitation during arranging this research. First, the researchers purpose the data on KPP Tasikmalaya in December 2019, at that time KPP Tasikmalaya is very busy because it is end of the year. Therefore, researcher take a long time in waiting data from KPP Tasikmalaya. Second, the researchers purpose the data in yearly on KPP Tasikmalaya. KPP Tasikmalaya only have the data from 2014, because KPP just conduct the digitalization data storage from 2014. Therefore, researcher decide to change the data from yearly into monthly since 2014 until 2018.

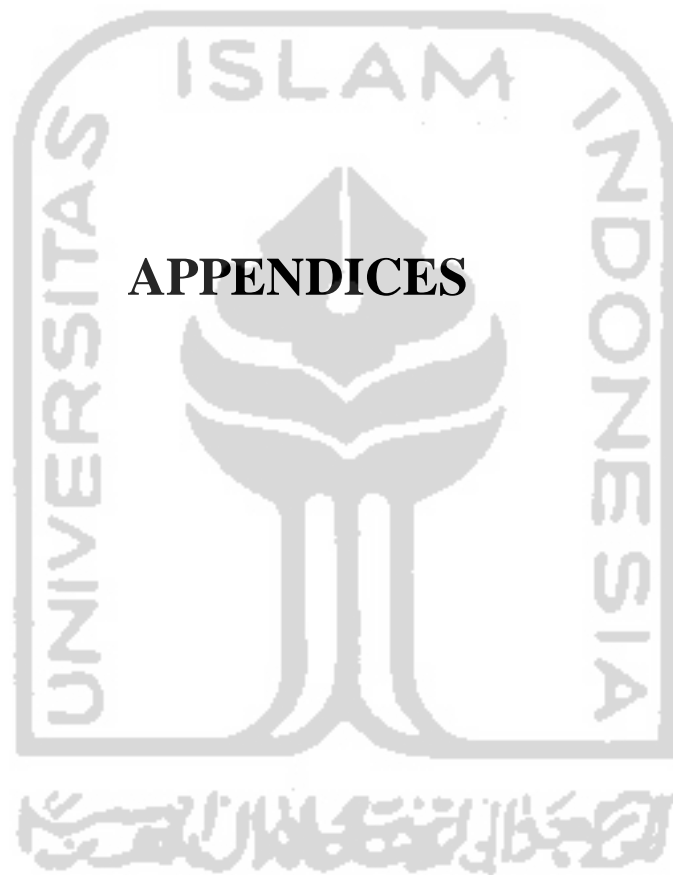
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**APPENDICES**

### Appendix 1 Data from KPP Pratama Tasikmalaya

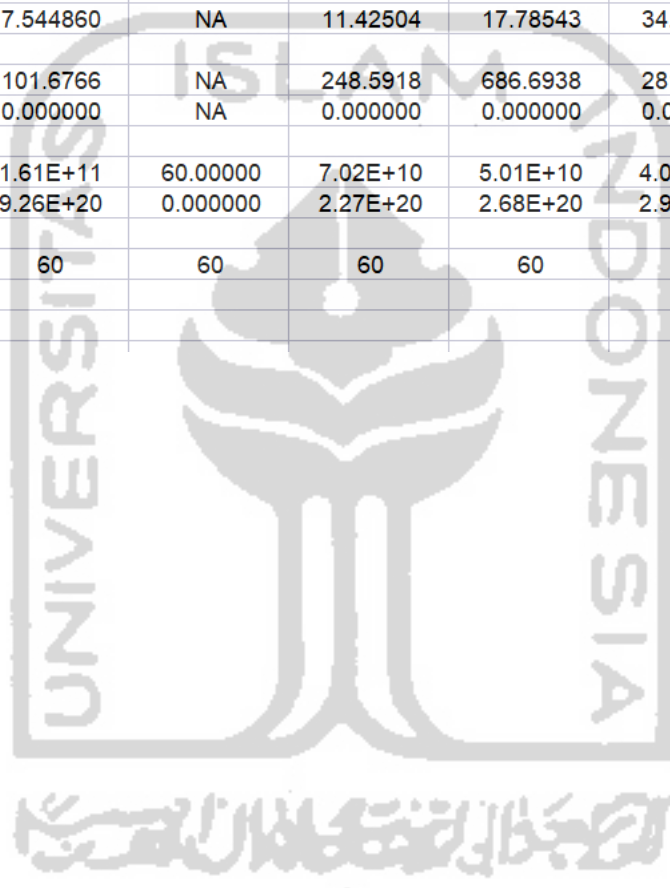
2014	Surat Teguran	Surat Paksa	Surat Sita	Tunggakan Pajak
Keterangan	Jumlah Nominal	Jumlah Nominal	Jumlah Nominal	Jumlah Nominal
January	Rp 330,108,114	Rp -	Rp -	Rp 330,108,114
February	Rp 68,261,378	Rp -	Rp -	Rp 68,261,378
March	Rp 493,577,256	Rp 509,425,499	Rp -	Rp 1,003,002,755
April	Rp 5,321,369,416	Rp -	Rp -	Rp 5,321,369,416
May	Rp 1,245,338,642	Rp 136,100,000	Rp 48,655,811	Rp 1,430,094,453
June	Rp 5,851,898,840	Rp -	Rp 499,812,242	Rp 6,351,711,082
July	Rp 1,500,000	Rp 10,000,000	Rp -	Rp 11,500,000
August	Rp 4,348,038,940	Rp 5,993,698,840	Rp -	Rp 10,341,737,780
September	Rp -	Rp 4,325,442,624	Rp -	Rp 4,325,442,624
October	Rp 788,830,816	Rp 100,000	Rp 4,041,492,680	Rp 4,830,423,496
November	Rp 416,422,214	Rp 842,616,361	Rp 124,862,173	Rp 1,383,900,748
December	Rp 93,464,175	Rp -	Rp -	Rp 93,464,175
2015				
January	Rp 32,400,000	Rp -	Rp -	Rp 32,400,000
February	Rp 893,080,951	Rp 395,946,298	Rp -	Rp 1,289,027,249
March	Rp 2,244,284,279	Rp 108,744,704	Rp 1,226,426,332	Rp 3,579,455,315
April	Rp 280,021,570	Rp 491,173,260	Rp -	Rp 771,194,830
May	Rp 1,199,575,855	Rp 567,556,634	Rp 330,100,049	Rp 2,097,232,538
June	Rp 228,907,618	Rp 22,382,961	Rp -	Rp 251,290,579
July	Rp 21,429,073	Rp 1,101,156,449	Rp -	Rp 1,122,585,522
August	Rp 49,858,455	Rp 843,893,241	Rp -	Rp 893,751,696
September	Rp 550,602,148	Rp 1,329,803,518	Rp 4,532,790,525	Rp 6,413,196,191
October	Rp 2,148,868,335	Rp -	Rp -	Rp 2,148,868,335
November	Rp 2,013,838,970	Rp 11,362,105	Rp 735,069,384	Rp 2,760,270,459
December	Rp 484,772,920	Rp 1,212,161,725	Rp -	Rp 1,696,934,645
2016				
January	Rp 5,098,776,534	Rp 12,356,924,857	Rp -	Rp 17,455,701,391
February	Rp 4,395,147,219	Rp 281,446,140	Rp -	Rp 4,676,593,359
March	Rp 40,846,121	Rp 313,446,096	Rp -	Rp 354,292,217
April	Rp 430,071,755	Rp 7,841,956,516	Rp 5,522,497,733	Rp 13,794,526,004
May	Rp 4,406,929,560	Rp 578,632,584	Rp 425,836,110	Rp 5,411,398,254
June	Rp 1,833,215,649	Rp 100,000	Rp 223,296,995	Rp 2,056,612,644
July	Rp 15,814,900	Rp -	Rp 654,770,000	Rp 670,584,900
August	Rp 821,496,819	Rp 5,227,424,477	Rp 603,733,654	Rp 6,652,654,950
September	Rp 1,000,000	Rp -	Rp 835,595,972	Rp 836,595,972
October	Rp 181,566,353	Rp 772,757,703	Rp -	Rp 954,324,056



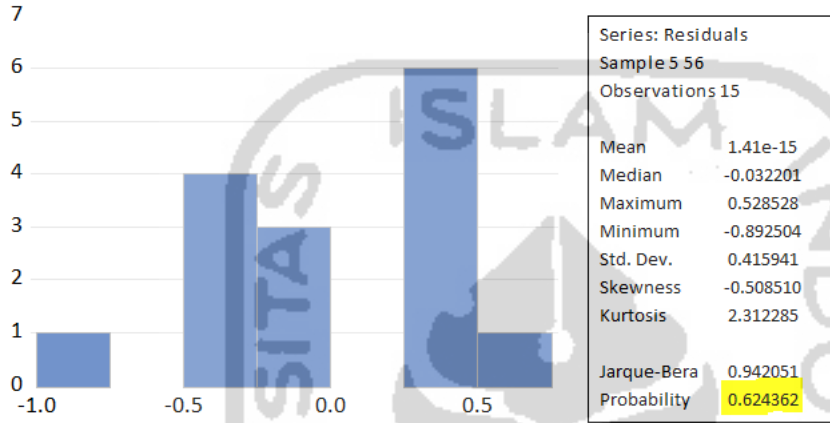
November	Rp 111,608,834	Rp 53,869,451	Rp15,556,206,309	Rp15,721,684,594
December	Rp -	Rp -	Rp -	Rp -
2017				
January	Rp 302,000	Rp 523,153,579	Rp 1,039,224,526	Rp 1,562,680,105
February	Rp 756,535,566	Rp 100,000	Rp -	Rp 756,635,566
March	Rp 59,304,991	Rp 153,972,753	Rp -	Rp 213,277,744
April	Rp 40,900,000	Rp -	Rp -	Rp 40,900,000
May	Rp 208,240,767	Rp 740,989,456	Rp -	Rp 949,230,223
June	Rp 105,042,490p	Rp -	Rp -	Rp 105,042,490
July	Rp 180,639,581	Rp -	Rp -	Rp 180,639,581
August	Rp 101,873,331	Rp 219,072,427	Rp 590,146,380	Rp 911,092,138
September	Rp 80,223,618	Rp -	Rp 86,111,096	Rp 166,334,714
October	Rp 26,734,046	Rp -	Rp -	Rp 26,734,046
November	Rp 33,018,543	Rp 11,965,000	Rp -	Rp 44,983,543
December	Rp 70,684,527	Rp -	Rp 600,000	Rp 71,284,527
2018				
January	Rp 506,389,057	Rp 109,715,049	Rp -	Rp 616,104,106
February	Rp 1,613,659,921	Rp -	Rp -	Rp 1,613,659,921
March	Rp 83,254,466	Rp 193,048,571	Rp -	Rp 276,303,037
April	Rp 1,789,435,920	Rp -	Rp -	Rp 1,789,435,920
May	Rp 2,528,116,483	Rp 310,278,063	Rp -	Rp 2,838,394,546
June	Rp -	Rp -	Rp -	Rp -
July	Rp -	Rp 96,026,755	Rp -	Rp 96,026,755
August	Rp 29,573,458	Rp 334,525,192	Rp 1,338,249,607	Rp 1,702,348,257
September	Rp 2,298,943,072	Rp -	Rp 138,287,011	Rp 2,437,230,083
October	Rp 155,328,672	Rp -	Rp -	Rp 155,328,672
November	Rp10,757,744,427	Rp 2,124,310,477	Rp -	Rp12,882,054,904
December	Rp 2,354,808,870	Rp -	Rp 2,027,566,393	Rp 4,382,375,263

## Appendix 2 Descriptive Analysis Result Using Eviews 10

	Y	C	X1	X2	X3
Mean	2.68E+09	1.000000	1.17E+09	8.36E+08	6.76E+08
Median	1.06E+09	1.000000	2.54E+08	74948103	0.000000
Maximum	1.75E+10	1.000000	1.08E+10	1.24E+10	1.56E+10
Minimum	0.000000	1.000000	0.000000	0.000000	0.000000
Std. Dev.	3.96E+09	0.000000	1.96E+09	2.13E+09	2.23E+09
Skewness	2.236901	NA	2.667179	3.743948	5.384236
Kurtosis	7.544860	NA	11.42504	17.78543	34.79871
Jarque-Bera	101.6766	NA	248.5918	686.6938	2817.795
Probability	0.000000	NA	0.000000	0.000000	0.000000
Sum	1.61E+11	60.00000	7.02E+10	5.01E+10	4.06E+10
Sum Sq. Dev.	9.26E+20	0.000000	2.27E+20	2.68E+20	2.93E+20
Observations	60	60	60	60	60



**Appendix 3 Normality Test Using Eviews 10**



#### Appendix 4 Multicollinearity Test

Variance Inflation Factors  
 Date: 02/08/20 Time: 14:27  
 Sample: 1 60  
 Included observations: 15

Variable	Coefficient Variance	Uncentered VIF	Centered VIF
C	6.075659	413.8912	NA
LOGX1	0.003082	82.86697	1.107601
LOGX2	0.001473	36.08007	1.046525
LOGX3	0.007107	206.3013	1.060140

#### Appendix 5 Heteroscedasticity Test

Heteroskedasticity Test: Breusch-Pagan-Godfrey  
 Null hypothesis: Homoskedasticity

F-statistic	0.255297	Prob. F(3,11)	0.8560
Obs*R-squared	0.976414	Prob. Chi-Square(3)	0.8070
Scaled explained SS	0.344536	Prob. Chi-Square(3)	0.9514

Test Equation:  
 Dependent Variable: RESID^2  
 Method: Least Squares  
 Date: 02/08/20 Time: 14:20  
 Sample: 5 56  
 Included observations: 15

## Appendix 6 Autocorrelation Test

Breusch-Godfrey Serial Correlation LM Test:  
Null hypothesis: No serial correlation at up to 2 lags

F-statistic	1.478774	Prob. F(2,9)	0.2784
Obs*R-squared	3.710059	Prob. Chi-Square(2)	0.1564

Test Equation:  
Dependent Variable: RESID  
Method: Least Squares  
Date: 02/02/20 Time: 10:27  
Sample: 5 56  
Included observations: 15  
Presample and interior missing value lagged residuals set to zero.

## Appendix 7 T-test analysis

Dependent Variable: LOGY  
Method: Least Squares  
Date: 02/08/20 Time: 14:21  
Sample (adjusted): 5 56  
Included observations: 15 after adjustments

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	7.555727	2.464885	3.065347	0.0107
LOGX1	0.174948	0.055517	3.151223	0.0092
LOGX2	0.060243	0.038381	1.569622	0.1448
LOGX3	0.474555	0.084303	5.629148	0.0002

Appendix 8 F-test analysis

F-statistic	12.04497
Prob(F-statistic)	0.000845

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Appendix 9 R-square

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R-squared	0.766627
Adjusted R-squared	0.702980
S.E. of regression	0.469245
Sum squared resid	2.422095
Log likelihood	-7.608448
F-statistic	12.04497
Prob(F-statistic)	0.000845

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## Appendix 10 Letter from KPP Tasikmalaya

**KEMENTERIAN KEUANGAN REPUBLIK INDONESIA**  
**DIREKTORAT JENDERAL PAJAK**  
**KANTOR WILAYAH DJP JAWA BARAT I**  
**KANTOR PELAYANAN PAJAK PRATAMA TASIKMALAYA**  
JL. SUTISNA BENJAYA NO. 154 TASIKMALAYA 49134  
TELEPON (0265) 331851; FAKSIMILE (0265) 331852; SITUS : www.pajak.go.id  
LAYANAN INFORMASI DAN KELUHAN KRING PAJAK (021) 1500200  
EMAIL : pengaduan@pajak.go.id informasi@pajak.go.id

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**SURAT KETERANGAN**  
Nomor : KET- I /WPJ.09/KP.07/2020

Yang bertanda tangan dibawah ini, saya :

**N a m a** : Adriana Hermawati Koraag  
**NIP** : 19670219 199202 2 001  
**Jabatan** : Kepala Kantor  
**Unit Kerja** : KPP Pratama Tasikmalaya

menerangkan bahwa mahasiswa yang namanya tersebut dibawah ini :

**N a m a** : Muhamamd Naufal Sidiq  
**NIM** : 16312047  
**Program Studi** : Akuntansi (Program Internasional)  
**Universitas** : Universitas Islam Indonesia

Telah melaksanakan pengambilan data pada Kantor Pelayanan Pajak Pratama Tasikmalaya sesuai Surat Permohonan Dekan Fakultas Ekonomi Universitas Islam Indonesia Nomor 130/DEK/10/IP/X/2019 tanggal 29 Oktober 2019 Hal : Permohonan untuk mengambil data penelitian.

Demikian Surat Keterangan ini dibuat, untuk dapat dipergunakan sebagaimana mestinya.

Tasikmalaya, 14 Februari 2020  
Kepala Kantor

  
Adriana Hermawati Koraag