ABSTRACT

The Influence of Delinquent Tax Collection With Distress Warrant to The Payment of Delinquent Tax on Small Tax Office KPP Bandung Cicadas

This study aims to determine the development of delinquent tax by distress warrant, knowing growth of the settlement of delinquent tax, and to investigate the effect of delinquent tax by distress warrant forcibly against the settlement of delinquent tax to the Small Tax Office (KPP) Bandung Cicadas.

The method used in research is descriptive method with quantitative approach. To determine the effect of the delinquent tax collection distress warrant against the settlement of delinquent tax used statistical tests. The test statistic used is the use of linear regression, Pearson correlation coefficient, determination coefficient, hypothesis test and also using SPSS 13.0 for windows applications to strengthen calculation manually.

From the results obtained by calculating the correlation coefficient r = -0.223, which means the relationship created by the delinquent tax collection with distress warrant against the settlement of delinquent tax of low correlation at KPP Bandung Cicadas. Correlation values indicate a negative number means that the collection relationship with the delinquent tax forced the letter of the settlement of delinquent tax is the opposite which means that if the collection of delinquent tax by letter have increased the forced settlement of delinquent tax will be reduced at the STO of Bandung Cicadas, meaning that the hypothesis that authors disclose delinquent tax collection with distress warrant influence on the settlement of delinquent tax is not proven. T test results show the value of -0.724 <2.228 or t <t table. This value implies that Ho received or collection of delinquent tax by letter force has no significant effect on the settlement of delinquent tax. Effect of delinquent tax collection with distress warrant against the settlement of delinquent tax amounting to 5%, while the remaining 95% is influenced by factors other than collection of delinquent tax with such force that the distress warrant was an appeal of tax the insurer, is being appealed against, and / or apply for in installments make payment of delinquent tax.

Keyword : Delinquent Tax with Distress Warrant, Delinquent Tax Collection