

## ABSTRACT

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*Advertisement tax is a tax on the implementation of the billboard, while billboards are objects, tools, manufacturing, or media that according to the shape and characteristics is intended for commercial purposes and used to introduce, suggest, or introduce positively goods, services or persons, or to attract attention common to the goods, services or people who are placed or can be seen, read, or heard of a place by the public. Unless that is done by the government. Advertisement tax rates set by local regulations with provisions for a maximum of 25%. The amount of tax payable to be paid by the taxpayer billboard is by multiplying the tariff bases. Agency tax services as government agencies that manage resources in the field of state income tax revenues provide an important role for the state and local revenue. At the present time the tax service offices (disyanjak) still use manual calculation. Along with the development of technology, the solution in dealing with this problem is made an application that helps calculate the tax revenue specifically advertisement tax in the city of Bandung. This created a web-based application using php and mySQL database. With the waterfall method. This application can manage the manufacturing of licensing taxes, tax payments, and report the advertisement tax revenue. This application also handles payments in the calculation of the overpayment and underpayment made by the taxpayer.*

*Keywords: Advertisement tax, Tax Agency (Disyanjak), Php, MySQL*