

ABSTRACT

Taxes are the most dominant source of state income when compared with revenues from other sectors. However, in reality the realization of tax revenue target is still not reached. There are still many tax arrears that have not been offset by its liquefaction activities is one of the causes. To overcome the problem is with the activity of active tax collection with Warning Letter and Forced Letter which has a force of law force, so it can potentially in optimizing disbursement of tax arrears.

This study aims to determine the effect of active tax collection with Warning Letter and Forced Letter either simultaneously or partially to the Effectiveness of Disbursement of Tax Arrears in KPP Pratama Majalaya.

The method of analysis in this study is descriptive verification with quantitative approach in looking at the relationship between variables with the object to be examined more causal (clausal). Population and sample in this research is report of target amount and payment realization of Warning Letter and Forced Letter as well as report of target and realization of disbursement of tax arrears of 20 rtriwulan during year 2012-2016.

The results showed that active tax collection with Warning Letter and Forced Letter both simultaneously have a significant effect and partially have a significant effect toward the positive towards the Effectiveness of Disbursement of Tax Arrears. Although the three variables have a percentage of effectiveness values are in the category of less than 60% or not effective.

Based on the results of the research in order to achieve Efektivitas Liquidation of Tax Arrears, the things that must be done KPP Pratama Majalaya is to continue to increase the effectiveness of active tax collection with Warning Letter and Forced Letter by improving the competence of the Jurusita through education and training activities taxation so that the implementation of tax collection can continues to grow for the better in subsequent periods.

Keywords: *Warning Letters, Force Letters, Effectiveness Of The Disbursement Of Tax Arrears*