

ABSTRACT

The purpose of this study is to analyze the collection of taxes by a forced mail against the effectiveness of the disbursement of tax arrears in the Tax Office Primary Kayu Agung. The method used in this research is quantitative descriptive method by using the effectiveness analysis that analyzes the data of the issuance of the forced letter and its acceptance in the year 2012-2016. The data used in this research is sourced from the tax collection section of KPP Pratama Kayu Agung. The results of this study indicate that the collection of tax with the letter of force against the effectiveness of tax arrears disbursement in KPP Pratama Kayu Agung in 2012-2016 after being tested using effectiveness formula is not effective, because the percentage is good seen from the number of pieces of forced mail, and also nominal show that the effectiveness rate is below 60%.

Keywords: tax collection, forced mail, effectiveness of disbursement of arrears