

**THE EFFECT OF BILLING TAX AND TAX FORCED LETTER FOR
INCOME TAX RECEIPTS PERIOD 2009 -2018
(Case Study at KPP Pratama Tasikmalaya)**

**LUTHFI YAZID
163403016**

**Accounting Departement, Economic and Business Faculty
Siliwangi University
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ABSTRACT

This study aims to determine (1) Tax Collection, Tax Forced Letter and Income Tax Receipt Period 2009 - 2018 on KPP Pratama Tasikmalaya, (2) Effect of Tax Collection and Tax Forced Letter partially and simultaneously on Tax Revenue Period 2009 - 2018 on KPP Pratama Tasikmalaya. This research was conducted with descriptive quantitative approach methods. The data obtained is secondary data which is processed data, where the research was conducted at KPP Pratama Tasikmalaya during the period 2009 - 2018. The analysis technique used to manage data is a multiple regression test using the SPSS program. The test results showed that (1) Tax Collection, Tax Forced Letter and Income Tax Receipts for the Period 2009 - 2018 generally fluctuated annually in KPP Pratama Tasikmalaya, (2) Partial Tax Collection had no significant effect on Income Tax Receipts Period 2009-2018 on KPP Pratama Tasikmalaya, Tax Forced Letter partially had no significant effect on Income Tax Receipts Period 2009-2018 on KPP Pratama Tasikmalaya, Tax Forced Letter partially has no significant effect on Income Tax Revenue Period 2009-2018 on KPP Pratama Tasikmalaya, Tax Collection Effect and Tax Forced Letter simultaneously significantly affect Income Tax Revenue Period 2009-2018 on KPP Pratama Tasikmalaya.

Keywords: Tax Collection, Tax Forced Mail, Income Tax Receipts