

ABSTRACT

One way to disburse tax arrears was with the activities of tax collection. Tax collection aims to make the Taxpayer pay off the tax debts. It is due to activity of tax collection has the forceful law power. Activity of tax collection which has potential to provide disbursement of tax arrears through active tax collection carried out by the Tax Confiscator by Warning Letter and Force Letter which have delivered to Taxpayer who has tax debts.

This research uses a quantitative approach in viewing the connection between variabel and the object that under study is more cause and effect, so in this research there are independent and dependent variabel to be tested. In this research, design of verification research used for to know the connection of Warning Letter and Force Letter as a free variabel between the effectivity of tax arrears as a dependent variabel. Population and sample for the test is the number of Warning Letter and Force Letter also the report of tax arrears every quarterly in KPP Pratama Bandung Cibeunying at 2010-2014 period. The data analited by analysis of multiple regressions.

The result of this research partially showing significant value of tax billing with Warning Letter as $0,012 < 0,05$, so that result can explained that the tax billing with Warning Letter take a significant effect to tax arrears melt. Tax billing with a Force Letter dan Warning Letter simultanously make the effect to effectivity of tax billing melt because of the probability value is smaller than the significant degree is $0,001 < 0,05$.

Keyword: Warning letter, force letter, and the effectiveness of the disbursement of tax arrears