

ABSTRAK

Nama : Nurkumaladewi
Program Studi : Ilmu Administrasi Fiskal
Judul : Analisis Upaya Mengatasi Kendala Pencairan Tunggakan Pajak
Pada Kantor Pelayanan Pajak Depok (Periode 2005-2006)

Skripsi ini membahas upaya mengatasi kendala pencairan tunggakan pajak pada Kantor Pelayanan Pajak Depok periode 2005-2006. Penelitian ini adalah penelitian kualitatif dengan desain deskriptif. Hasil penelitian menyarankan pentingnya koordinasi internal Kantor Pelayanan Pajak Depok; koordinasi eksternal dengan pemerintah daerah; pendaftaran wajib pajak perlu dilakukan penelitian lapangan agar dapat dibuktikan keberadaannya; pemeriksa pajak wajib membuat daftar harta kekayaan wajib pajak dan daftar harta kekayaan penanggung pajak dalam laporannya; *visibilitas* pemenuhan kewajiban perpajakan dalam setiap Laporan Hasil Pemeriksaan; sosialisasi perundang-undangan yang berlaku kepada masyarakat; serta pembenahan sistem jaringan.

Kata Kunci :
Tunggakan pajak, Koordinasi, Sosialisasi

ABSTRACT

Name : Nurkumaladewi
Study Program: Fiscal Administratives science
Title : Analysis of efforts to overcome constraints in collection of tax payable at depok tax office (Period 2005-2006)

This research study about efforts to overcome constraints in collection of tax payable at depok tax office period 2005-2006. This research is qualitative research with descriptive design. Result of this research are to suggest improving internal coordination at depok tax office; improving external coordination with local government; the registration of tax payer have to pass the field research, so that can be proved the existence of the tax payer; tax auditors have to make list of tax payer properties on their tax audit report; *visibility* accomplishment of taxation on tax audit report by tax auditors; socialization of Indonesian tax law to the citizen; and completion of network system.

Keywords :
Tax Payable, Coordination, socialization