

Legal Analysis of Tax Collection Implementation Through Forced Collection Letters

Dewi Tjandraningsih

Master of Law, Postgraduate Program, Syekh Yusuf Islamic University, Tangerang, Indonesia

Email: dtjandraningsih@unis.ac.id

Abstract

This study aims to analyze the process of implementing tax collection through Forced Collection Letters at KPP Madya Tangerang in accordance with applicable legal regulations and identify the factors that hinder its successful execution. The research adopts an empirical juridical legal method. The findings indicate that the implementation of tax collection through *Surat Paksa* at the KPP Madya Tangerang has been conducted in a structured manner and adheres to the prevailing tax laws. However, several obstacles were identified in the process, which can be classified into three main factors: **Law Enforcement Personnel:** There is a shortage of law enforcement officers, particularly tax bailiffs, within the collection division. **Facilities and Resources:** The limited budget allocated by the government through the State Budget restricts the resources necessary for executing asset seizures effectively. **Taxpayers:** A significant issue is the inability to locate taxpayers, which hampers the delivery of information regarding outstanding tax arrears. This remains the most substantial challenge in the tax collection process.

Keywords: Tax Collection, Forced Collection Letters, Implementation, Tax Law

A. Introduction

The tax collection system in Indonesia has undergone significant changes, transitioning from the official assessment system to the self-assessment system. Unlike the official assessment system, the self-assessment system entrusts taxpayers to calculate, pay, and report their taxes independently. The government has also implemented reforms related to tax policies, tax administration, and tax laws, all of which are interconnected to achieve optimal tax revenue targets. Additionally, the state has entrusted the Directorate General of Taxes (DGT) with the responsibility of acting as a law enforcement agent, which includes conducting audits, investigations, and collections. These enforcement measures are designed to increase tax revenues, in addition to relying on voluntary tax payments. However, the optimization of tax revenue continues to face various challenges. In the short term, one significant obstacle is the high number of tax arrears, which arise both from tax avoidance and the taxpayers' inability to settle their tax debts.

Under the self-assessment system adopted in Indonesia, taxpayers are responsible for calculating, paying, and reporting their tax obligations. This system, however, creates opportunities for tax violations, including taxpayers' reluctance to pay their tax liabilities, leading to tax arrears. Tax arrears occur when the tax authorities issue a Tax Assessment Notice (*Surat Ketetapan Pajak*). Tax arrears refer to unpaid tax obligations owed by taxpayers. Such arrears arise due to taxpayers' failure to settle their tax obligations on time, resulting in administrative sanctions in the form of

interest, fines, or penalties. These sanctions typically follow the issuance of tax determinations after audits, verifications, or tax appeals conducted by the Directorate General of Taxes in accordance with prevailing tax regulations. Consequently, tax arrears continue to increase annually.

One key factor in successfully implementing tax laws is improving taxpayers' understanding of their rights and obligations. Higher levels of understanding lead to increased tax compliance and payments, which ultimately enhance the government's ability to collect funds for state operations. To ensure taxpayers fulfill their rights and obligations, the government, particularly the Directorate General of Taxes, must carry out administrative services, provide guidance through information dissemination and tax education, and monitor compliance through tax audits and collections. The use of forced collection letters (*Surat Paksa*) represents a "firm" enforcement measure in tax law to ensure compliance. These letters hold executorial power and carry the same legal weight as final court decisions. Moreover, the Directorate General of Taxes is also responsible for broader enforcement actions, including audits, investigations, and tax collections, as part of its role as a law enforcement agent.

B. Research Methods

This research was conducted at the Tax Office (Kantor Pelayanan Pajak) Madya Tangerang, as it falls within the jurisdiction of the tax collection activities handled by this office.

1. Types and Sources of Data

Types of data the data collected in this study are qualitative in nature, focusing on gathering, organizing, interpreting, and analyzing the tax collection process. This study does not solely emphasize collection figures but also examines the series of processes and challenges encountered during the tax collection activities. These processes are conducted based on the Tax Collection Law with Forced Letters (*Surat Paksa*), which serves as the foundation for enforcement actions.

Sources of data the sources of data utilized in this research are as follows:

- a. Primary data refers to information obtained directly from original sources or firsthand parties. These sources include the opinions of research subjects, whether individuals or groups. In this study, the primary data are derived from activities carried out by the tax officers of KPP Madya Tangerang. Specifically, they are obtained through interviews conducted with the Collection Section of KPP Madya Tangerang.
- b. Secondary data refers to research data that are indirectly collected through intermediary sources. These data typically include evidence, records, historical reports, journals, articles, or archived materials, whether published or unpublished.

2. Data Collection Techniques

The data collection techniques used in this research include:

- a. Interviews this technique involves direct communication or a question-and-answer session with personnel from the **Collection Section** at KPP Madya Tangerang.
- b. Documentation this method involves collecting and reviewing documents and data related to the research objects, which are obtained from the **Collection Section** at KPP Madya Tangerang.

3. Data Analysis Technique

The data analysis in this study employs a descriptive method. Descriptive analysis involves collecting and categorizing data, followed by analyzing them to provide an accurate depiction of the organization's conditions. This includes information on tax arrears, the issuance of forced letters, and tax revenue realization at KPP Madya Tangerang.

C. Results and Discussion

1. Tax Collection Using Distress Warrants at KPP Madya Tangerang

Based on the data obtained from KPP Madya Tangerang, tax collection through distress warrants has experienced significant increases over the past three years, as shown in the following table:

No.	Year	Collection Action	Total Percentage
1	2020	Issuance of Distress Warrant 328	287.2%
2	2021	Issuance of Distress Warrant 902	124.1%
3	2022	Issuance of Distress Warrant 1111	172.5%

Source: KPP Madya Tangerang

Over the past three years, the implementation of distress warrants has consistently increased significantly year by year. In 2020, the recorded number of distress warrants was 328, representing a percentage of 287.2%. The following year, the figure more than doubled to 902, reflecting a percentage of 124.1%. In 2022, the total number of distress warrants rose to 1111, accounting for 172.5%.

Analysis of tax arrears collection using distress warrants. The analysis of tax arrears collection using distress warrants at KPP Madya Tangerang employs a descriptive-quantitative method, which describes tax collection processes using warning letters and distress warrants. Tax arrears collection through distress warrants is a collection measure carried out by Tax Bailiffs by delivering warning letters to taxpayers to settle their outstanding tax liabilities and related collection costs.

Procedure for tax collection using distress warrants. Based on the data obtained from KPP Madya Tangerang, the procedures for tax collection using distress warrants are as follows:

- a. The Head of the Tax Service Office assigns the Head of the Collection Section to issue a Distress Warrant for unpaid tax liabilities after 21 days from the issuance of the Warning Letter.
- b. The Head of the Collection Section assigns the Tax Bailiff to issue a Distress Warrant for unpaid tax liabilities after 21 days from the issuance of the Warning Letter.
- c. The Tax Bailiff conducts verification and prepares a draft Distress Warrant along with a Notification Report of the Distress Warrant. During the verification process, the Tax Bailiff coordinates with relevant sections, such as the Supervision and Consultation Section, to obtain valid data regarding the name, address, and assets of the taxpayer.
- d. The Head of the Collection Section reviews and approves the draft Distress Warrant and the Notification Report before forwarding them to the Head of the Tax Service Office.
- e. The Head of the Tax Service Office approves and signs the Distress Warrant, then assigns the Head of the Collection Section to notify the taxpayer.
- f. The Head of the Collection Section assigns the Tax Bailiff to deliver the Distress Warrant to the taxpayer.
- g. The Tax Bailiff delivers the Distress Warrant by reading its contents and providing a copy to the taxpayer. The Tax Bailiff then records the notification process in the Notification Report and signs it together with the taxpayer. After completing the notification, the Tax Bailiff prepares and submits a Distress Warrant Implementation Report to the Head of the Collection Section.
 - 1) If the taxpayer or other eligible recipient (as regulated by tax laws) refuses to accept the Distress Warrant, the Tax Bailiff leaves the warrant and notes the refusal in the Notification Report.

- 2) If the taxpayer cannot be reached, such as when no representative is available to receive the Distress Warrant, a copy of the warrant is delivered through the local government authority.
- h. The Head of the Collection Section reviews and signs the Distress Warrant, Notification Report, and Implementation Report before instructing the Tax Bailiff to manage these documents.
- i. The Tax Bailiff organizes and archives the Distress Warrant, Notification Report, and Implementation Report.
- j. The process is completed.

Completion Timeline: The Distress Warrant is issued 21 days after the issuance of the Warning Letter or earlier in the following cases: a. Immediate and simultaneous collection has been carried out on the taxpayer. b. The taxpayer fails to comply with the terms of an approved installment or deferred payment plan.

Additionally, a *Surat Paksa* can also be issued under the following circumstances:

- a. Immediate and simultaneous collection has been carried out against the tax guarantor; or
- b. The tax guarantor fails to comply with the conditions outlined in the installment or tax payment deferral agreement.

Dery Yongky Subarjo, a Tax Bailiff at the Madya Tax Office in Tangerang and an informant for the writer, stated: “The collection of overdue taxes using the *Surat Paksa* has been carefully considered and grounded in strict legal principles. Taxpayers are a cornerstone of the national budget's cash flow; hence, the procedure has been designed to align with societal adaptation calculations. In other words, the legal measures applied to tax collection through the *Surat Paksa* have taken into account the cultural and lifestyle considerations of various segments of Indonesian society, ranging from civil servants and hedonistic communities to the general public.”

Based on the data obtained by the author, the Madya Tax Office in Tangerang enforces tax collection through *Surat Paksa* under the following legal foundations:

- a. Law No. 19 of 1997 concerning Tax Collection through *Surat Paksa*, as amended by Law No. 19 of 2000.
- b. Regulation of the Minister of Finance No. 24/PMK.03/2008 dated February 6, 2008, concerning Procedures for Tax Collection through *Surat Paksa* and Immediate and Simultaneous Collection, as amended by Regulation No. 85/PMK.03/2010 dated April 13, 2010.
- c. Decree of the Director General of Taxes No. KEP-645/PJ./2001 dated October 4, 2001, regarding Forms, Types, and Codes of Cards, Forms, Letters, and Books Used in Tax Collection through *Surat Paksa*, as amended by Decree No. KEP-474/PJ/2002 dated November 10, 2002.

To evaluate the contribution of tax revenue originating from the collection of overdue taxes conducted by the Tax Office, an analysis of the Overdue Tax Collection Ratio (*Rasio Penerimaan Tunggalan Pajak - RPTP*) is applied. This ratio helps determine whether the collection of overdue taxes significantly impacts the overall tax revenue at the Tax Office. The formula for the Overdue Tax Collection Ratio (RPTP) is as follows: $RPTP = (\text{Overdue Tax Collected} / \text{Total Tax Revenue at the Tax Office}) \times 100$

The tax collection process can commence when a Tax Invoice (*STP*), Underpayment Tax Assessment Letter (*SKPKB*), Additional Underpayment Tax Assessment Letter (*SKPKBT*), Correction Decision Letter, Objection Decision Letter, Appeal Decision, or Judicial Review Decision is issued to the taxpayer. These documents mandate taxpayers to pay their outstanding tax liabilities or any additional tax obligations within 1 (one) month from the issuance date of the tax invoice.

If the taxpayer agrees to the tax amount specified in the final examination results but fails to pay or appeal the tax liability, a *Surat Teguran* (Warning Letter) will be issued 7 (seven) days after

the tax payment deadline. Conversely, if the taxpayer disputes part or all of the tax liability and files an appeal regarding the Objection Decision related to the *SKPKB* or *SKPKBT*, the payment deadline will be postponed until 1 (one) month after the Appeal Decision is issued. A *Surat Teguran* will then be issued 7 (seven) days after the new payment deadline.

However, if the taxpayer disagrees with part or all of the tax liability but does not file an appeal regarding the Objection Decision associated with the *SKPKB* or *SKPKBT*, a *Surat Teguran* will be issued 7 (seven) days after the appeal submission deadline has passed.

2. After the Warning Letter is Issued

The tax obligor fails to pay their tax debt despite receiving a Warning Letter, Notice, or similar correspondence, and 21 (twenty-one) days have passed since the date of the Warning Letter, a *Forced Collection Letter* will be issued by the Head of the Tax Office and delivered directly to the tax obligor by the *Tax Bailiff*, along with a copy of the letter.

The specific deadline for issuing a Forced Collection Letter is not explicitly regulated. However, based on Article 21, paragraphs (4) and (5), letter (a) of Law Number 28 of 2007 concerning General Provisions and Tax Procedures, it can be interpreted that the Forced Collection Letter must be issued no later than 5 (five) years from the date the Tax Collection Letter (STP), Underpayment Tax Assessment Letter (SKPKB), Additional Underpayment Tax Assessment Letter (SKPKBT), Correction Decision Letter, Objection Decision Letter, Appeal Decision, or Reconsideration Decision—leading to an increase in the tax amount payable—was issued to the taxpayer.

In implementing the notification of the Forced Collection Letter to the tax obligor, the Tax Bailiff reads out the contents of the Forced Collection Letter and documents this in an official report as proof that the letter has been delivered. If the tax obligor or any related party refuses to accept the Forced Collection Letter, the Tax Bailiff may leave the letter with the tax obligor and record in the official report that the tax obligor refused or rejected the Forced Collection Letter. In such a case, the letter is considered to have been officially delivered.

If the tax obligor is located outside the jurisdiction or city of the Tax Office, the Head of the Tax Office may request assistance from an official whose jurisdiction covers the location where the Forced Collection Letter is to be enforced. Additionally, a copy of the Forced Collection Letter may be posted on the announcement board at the issuing office, published in mass media, or communicated through other means. However, if the tax obligor is located in the same city as the Tax Office, even if outside its direct jurisdiction, the Head of the Tax Office can instruct the Tax Bailiff to enforce the Forced Collection Letter without requesting external assistance.

If the tax obligor does not settle the tax debt within 2 (two) times 24 (twenty-four) hours after the Forced Collection Letter has been delivered, the Head of the Tax Office may issue a *Seizure Execution Order (SPMP)*. If the object of seizure is outside the jurisdiction of the official who issued the Forced Collection Letter, the official may seek assistance from an authority covering the location of the seizure object to issue the SPMP and execute the seizure process. However, if the object of seizure is within the same city but outside the issuing official's direct jurisdiction, no external assistance is necessary. In this case, the official who issued the Forced Collection Letter can directly issue the SPMP and instruct the Tax Bailiff to carry out the seizure.

The author argues that the detailed regulations regarding forced collection under Law Number 19 of 2000 comprehensively address the procedural requirements that should be enforced. This allows Tax Offices to wisely implement the established provisions. Furthermore, the synergy between Law Number 19 of 2000 and the internal regulations of the Tangerang Intermediate Tax Office regarding forced tax collection is considered to function as intended.

3. Factors Contributing to the Ineffectiveness of Tax Collection with Forced Collection Letters

The Tax Collection Section plays a crucial role in implementing tax collection efforts, particularly through the issuance of Forced Collection Letters, which significantly impact tax revenue. However, over time, tax arrears have continued to increase, necessitating effective measures to recover outstanding tax debts. Despite these efforts, several factors contribute to the ineffectiveness of Forced Collection Letters in achieving full payment from taxpayers, leading to suboptimal results. These factors include:

- a. Low taxpayer awareness and willingness to fulfill their tax obligations
- b. Weak economic conditions, which hinder taxpayers' ability to settle their tax debts
- c. Taxpayers' refusal to acknowledge their tax debt
- d. Psychological factors, where taxpayers deliberately avoid payment by relocating without notifying relevant authorities
- e. Taxpayers submitting objections regarding the amount of tax arrears
- f. Financial constraints that prevent taxpayers from settling their debts in a lump sum.

While tax collection procedures have generally adhered to the prevailing regulations, various obstacles persist during implementation. These challenges often arise from errors or non-compliance on the part of taxpayers and other stakeholders involved in the collection process. As with any task, tax collection through Forced Collection Letters also encounters difficulties. Based on interviews with Tax Bailiffs at the Tangerang Intermediate Tax Office (KPP Madya Tangerang), the following are the key obstacles encountered:

Internal Factors

- a. Human resources effective tax collection requires adequate personnel to carry out enforcement processes. However, according to Mr. Dery Yongky Subarjo, a Tax Bailiff at the Tangerang Intermediate Tax Office, there is a significant shortage of enforcement personnel, particularly Tax Bailiffs. The current ratio of Bailiffs to taxpayers with outstanding debts is disproportionate. Out of 18,500 arrears from 5,600 taxpayers, only two Tax Bailiffs are available. As a result, not all tax assessments or bills can be pursued effectively. To address this, the Tax Collection Section at the Tangerang Intermediate Tax Office prioritizes enforcement based on taxpayers with the highest arrears by clustering outstanding amounts. The limited human resources, particularly the three available Tax Bailiffs at the Tangerang Intermediate Tax Office, are insufficient given the extensive operational area. This shortage makes it difficult to carry out tax collection with Forced Collection Letters effectively and within the required time frame.
- b. Facilities and infrastructure adequate facilities and infrastructure are essential for law enforcement operations. Without sufficient resources, enforcement efforts cannot function optimally. One of the main challenges faced by the Tangerang Intermediate Tax Office in implementing tax collection is the limited budget allocated by the government through the State Revenue and Expenditure Budget (APBN). This budget constraint hampers the ability to conduct asset seizures effectively, particularly for non-movable assets such as land.

For instance, when executing asset seizures that involve other authorities, such as the Land Agency (BPN), which issues the Land Registration Certificate (SKPT), the Tax Office must pay Non-Tax State Revenue (PNBP) fees to proceed with the seizure process. However, no specific budget is allocated for these fees in the Tax Bailiffs' operating costs. The existing budget only covers expenses related to the auction process, leaving other critical stages of the enforcement process underfunded. Consequently, this budget shortfall impedes the execution of tax collection efforts, resulting in incomplete and suboptimal recovery of tax arrears.

- a. Incomplete data the incompleteness of tax collection data arises due to changes in the collection division's periods, making it difficult to retrieve records from previous periods.
- b. Employee zoning many taxpayers' addresses cannot be located because taxpayers often move without notifying the KPP Madya Tangerang. Additionally, tax bailiffs are unfamiliar with certain areas within their jurisdiction because they are not originally from the assigned regions.
- c. Lack of socialization there is a lack of sufficient socialization efforts, resulting in the public's limited understanding of tax issues. Furthermore, poor coordination and collaboration between the KPP and local government hinder effective tax education and outreach.

External Factors

- a. Uncooperative taxpayers a lack of awareness regarding tax obligations drives taxpayers to be uncooperative, which significantly hampers the execution of active collection efforts.
- b. Unclear taxpayer addresses Difficulties often arise in locating taxpayers who have changed their addresses or business locations without notifying the KPP. This complicates the delivery of tax enforcement letters. Frequently, the notices do not reach the intended taxpayers due to unclear addresses. The inability to locate taxpayers represents a major challenge in the tax collection process, preventing the dissemination of information regarding outstanding tax debts. This ultimately leads to unpaid tax arrears. This issue is not limited to the collection process but can also occur during tax audits. Such behavior reflects a lack of goodwill on the taxpayers' part to fulfill their tax obligations. In some cases, taxpayers deliberately hide or transfer their assets to evade seizure.
- c. Low taxpayer awareness low awareness among taxpayers regarding their tax obligations leads many to evade their responsibilities for unclear reasons. Additionally, taxpayers' lack of a positive attitude towards taxes severely hinders the resolution of outstanding tax debts.
- d. Inactive taxpayers due to bankruptcy or lack of assets some taxpayers are inactive due to bankruptcy or a complete lack of assets, which makes it impossible to settle their tax liabilities.

The challenges faced by KPP Madya Tangerang need immediate attention and resolution to enhance its performance in tax collection. In addition to internal issues, such as limited facilities and human resources, stricter monitoring of the general public and stakeholders is crucial to ensure better compliance and accountability in fulfilling tax obligations.

D. Conclusion and Suggestion

1. Conclusion

The implementation of tax collection through the issuance of a *Surat Paksa* (Forced Collection Letter) at the KPP Madya Tangerang has been carried out in a structured manner, adhering to the prevailing tax laws and regulations. Several obstacles hinder the tax collection process, which can be categorized into the following factors:

- a. Law Enforcement Personnel: There is a shortage of law enforcement officers, particularly tax bailiffs, within the collection division.
- b. Facilities and Infrastructure: Limited budget allocations in the State Budget (APBN) restrict the resources needed to conduct asset seizures effectively.
- c. Taxpayers: A significant challenge is the inability to locate taxpayers, which prevents the delivery of information regarding outstanding tax arrears, posing the largest obstacle in the tax collection process.

2. Suggestion

- a. The government should increase the number of law enforcement personnel, particularly tax bailiffs, to optimize the performance of the KPP Madya Tangerang's collection division in carrying out tax collection efforts.
- b. The government should allocate additional funding within the State Budget (APBN) to ensure adequate resources for asset seizure processes, enabling more effective execution.
- c. The KPP Madya Tangerang should regularly update taxpayer data to ensure taxpayers can be located and tax arrear information can be effectively communicated.

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