

## **ABSTRACT**

### **ANALYSIS THE EFFECT OF THE PUBLICATION OF THE LETTER TAX BILL (STP) THE INCREASING OF RECEIPT INCOME TAX ON THE KPP PRATAMA TANJUNG KARANG BANDAR LAMPUNG**

**By**

**FATMA AYU ANDINI**

*This research aims to obtain empirical evidence does influence the issuance of a tax bill letter (stp) against the receipt of income tax on the KPP Pratama Tanjung Karang Bandar Lampung.*

*The population in this research is the whole tax payers Private Persons and Entities that are listed in the tax services office (kpp) Pratama Tanjung Karang, Bandar Lampung. Sample using the method of Purposive Sampling based on considerations (Judgement Sampling). The data used are secondary data which consists of the amount of the tax bill's letter (stp) are published and the realization of income tax receipts. Statistical methods are used to test the hypothesis is by simple regression analysis.*

*Based on the results of the analysis carried out shows that the variable tax bill Letter (STP) as measured from the STP PPh (PPh final fiscal PPh & abroad, PPh pasal 21, PPh pasal 21, PPh pasal 23, PPh pasal 25/29 bodies, and PPh article 25/29 Private People) positive effect significantly to acceptance of the income tax in the KPP Pratama Tanjung Karang Bandar Lampung.*

*Keywords: Tax Bill Letter (STP) and receipt of income tax.*