

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pentingnya profil Wajib Pajak dalam upaya pencairan piutang pajak. Pentingnya Profil Wajib Pajak dapat dilihat kelengkapan profile Wajib Pajak dan itikad serta usaha Wajib Pajak untuk melakukan pembayaran atas kewajiban perpajakannya, khususnya utang pajaknya. Selain itu untuk melihat kontribusi dari profile Wajib Pajak yang lengkap bisa dilihat dari hasil capaian pencairan piutang pajak yang diterima.

Jenis penelitian ini menggunakan metode kualitatif dengan pendekatan fenomenologisme yang fleksibel, dan bisa berubah sesuai dengan keadaan di lapangan namun tetap sesuai dengan tujuan penelitian. Peneliti mengambil 30 sampel Wajib Pajak yang terdaftar dalam 100 besar Wajib Pajak penunggak pajak di Kantor Pelayanan Pajak Pratama Surabaya Gubeng tahun 2017-2018, setelah itu dihitung Wajib Pajak yang melakukan pembayaran atas kewajibannya dan dianalisis prosentase kelengkapan profilnya. Dengan cara tersebut bisa dilihat betapa pentingnya profile Wajib Pajak dalam upaya pencairan piutang pajak.

Dari penelitian ini menunjukkan bahwa sampling yang sudah dilakukan, sebanyak 83,33 % penunggak pajak yang datanya lengkap dan cukup terbukti dari tahun 2017-2018 melakukan kewajiban untuk membayar utang pajaknya bahkan ada yang sudah lunas. Hal tersebut menunjukkan pentingnya profile Wajib Pajak dalam upaya pencairan piutang pajak.

Kata Kunci: Piutang Pajak, Pencairan Piutang, Upaya Pencairan, *Profile* Wajib Pajak.

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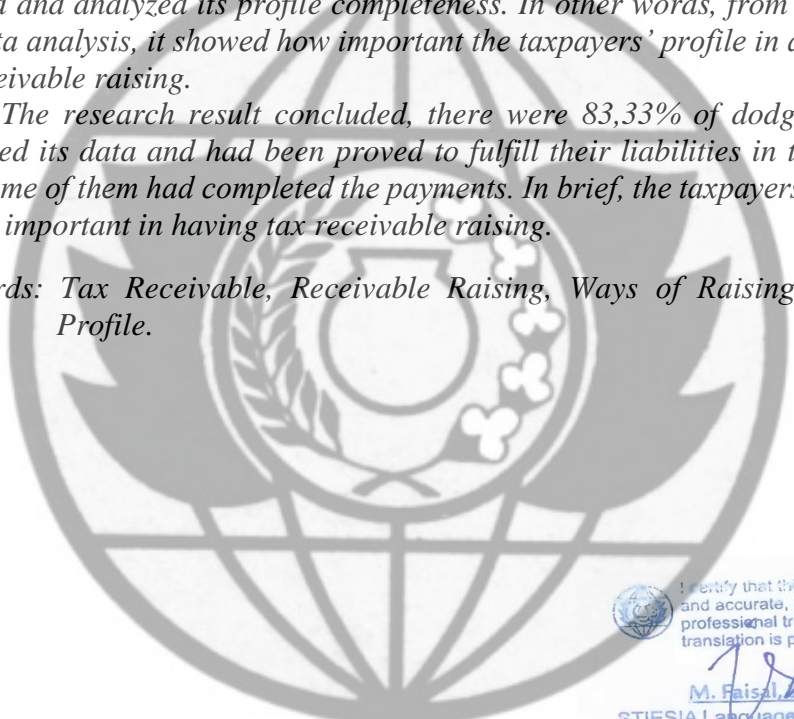
ABSTRACT

This research aimed to find out how important the taxpayers' profile in a way to have tax receivable raising. The importance of it could be seen through taxpayers' profile completeness and their goodwill and effort in fulfilling the tax liabilities, especially the tax debts. Besides, the outcome of tax receivable raising which was accepted could be used in order to know the contribution of taxpayers' profile completeness.

The research was qualitative with flexible fenomenologism approach, which could be changeable based on the situation. However, it was still suitable with the research objectives. Moreover, there were 100 samples of taxpayers which were listed on the top of 100th dodgers in Pratama Tax Office, Surabaya Gubeng 2017-2018. After the sample was taken, the taxpayers who had done their liabilities was counted and analyzed its profile completeness. In other words, from the sampling and data analysis, it showed how important the taxpayers' profile in a way to have tax receivable raising.

The research result concluded, there were 83,33% of dodgers who had competed its data and had been proved to fulfill their liabilities in tax debts and even some of them had completed the payments. In brief, the taxpayers' profile was greatly important in having tax receivable raising.

Keywords: Tax Receivable, Receivable Raising, Ways of Raising, Taxpayers' Profile.



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