

SUMMARY

Muhammad Amin Amrullah, 2016, **Analysis Services Tax In Supporting Taxpayer Compliance Levels (Studies on Kantor Pelayanan, Penyuluhan, dan Konsultasi Perpajakan Lumajang)**, Drs, Mochammad Djudi M, M.Si., Devi Farah Azizah, S.Sos, MAB,

Taxation services analysis was conducted to determine the activities carried Kantor Pelayanan, Penyuluhan, dan Konsultasi Perpajakan (KP2KP) Lumajang, and the efforts made KP2KP Lumajang to support the level of tax compliance through service activity.

This study was conducted to determine and explain implementation of service activities KP2KP Lumajang, knowing the constraints faced as well as efforts KP2KP Lumajang taken when encountering obstacles.

This study used a qualitative approach with descriptive research method, This research is intended to provide an explanation and a thorough understanding of the process or the use of service activities KP2KP Lumajang.

The study was conducted on Agencies Vertical Direktorat Jenderal Pajak the service center Kantor Pelayanan, Penyuluhan, dan Konsultasi Perpajakan (KP2KP) Lumajang. The results of this study indicate that the implementation of the Lumajang KP2KP service activities are already well underway and in accordance with applicable regulations through circulars issued by SE DJP Number : SE-84/PJ/2011 about excellent service as the basis for its implementation. While in favor of the taxpayer compliance KP2KP Lumajang undertake such efforts through outreach activities tax is divided into two methods namely the extension of direct and indirect illumination as well as supervision of tax obligations of taxpayers. Efforts are being made KP2KP lumajang to overcome or reduce the existing obstacles.

Based on the research results KP2KP Lumajang as an institution in the implementation of service activities as well as efforts to support the tax compliance is already well underway, as a whole is in conformity with excellent service contained in SE-DJP Number SE-09/PJ/2013 as a guide to excellent service, and also run the tasks and functions KP2KP as aiding KPP Pratama.