

## SUMMARY

R. Firman Agung AR, 2014, **The Evaluation of Kantor Pelayanan Pajak (KPP) Pratama Batu's Role According To Direktorat Jenderal Pajak's Laws.** Drs Mochammad Djudi M.Si and Drs Heru Susilo. 80 page + xiii

Tax sector is one of the nation income source, however tax income is still not optimum because the taxpayer obedience level is still low. *Direktorat Jenderal Pajak* doing effort with formulating and implementing standardization in tax sector to increase taxpayer obedient. *Kantor Pelayanan Pajak Pratama Batu* as the vertical institution of *Direktorat Jenderal Pajak* that has duty in regions, has role in giving understanding about tax laws, administration aspect and tax procedures according *Direktorat Jenderal Pajak's* laws. The purpose of the research is to evaluate the role of KPP Pratama Batu in accordance with the laws that formulated by *Direktorat Jenderal Pajak*.

This research is using qualitative approach with a descriptive method. The location of the research is in *Kantor Pelayanan Pajak Pratama Batu*. The use of data source in this research are primary and secondary data source. The data collection method in this research is interview and documentary. The instrument of this research is interview guide and document recording form. The method of analysis in this research is interactive model from Miles & Huberman.

According to the result of this research, in order to implement it role, *KPP Pratama Batu* has implemented an activity of dissemination, a service towards letter of tax's announcement, and an action of sanctions enforcement. The implementation of dissemination activity is suitable with the law of tax, both in terms of the management of the activity, the focus of dissemination, and the way of implementing the dissemination towards taxpayer. The service of letter of tax's announcement is not suitable with the rules because of the non-perform of the tax corner and the inhibition of tax car service caused by the unexisted of the tools. KPP Pratama Batu has been doing an action to maintain sanctions. It is already suitable with the tax law. The laws are the investigation carried over the rising of tax warrant examination and investigation implemented over the purpose of testing the obedience and other purposes in implementing tax provision.

Keywords: Evaluation, Role, *Kantor Pelayanan Pajak Pratama*