

## Model sistem antrian pada pelayanan penerimaan SPT di kantor pelayanan pajak Pratama Jakarta Grogol Petamburan

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### Abstrak

*Small Taxpayers Office represents one roof tax service which serves all kind of taxes. Taxpayers expect accurate services which are provided by tax officer. They expect immediate services as well. On the other side, due to maturity date of Tax Return, both of Monthly Tax Return and Annual Tax Return, usually, the taxpayers are getting increase.*

This research describes about the service regarding the reporting of Monthly Tax Return and Annual Tax Return, due to its maturity date. The approach which is used on this research is qualitative approaching on descriptive disposition, and supported by quantitative data which are obtained from Small Taxpayers Office Jakarta Grogol Petamburan.

Based on the data, researcher is trying to make time calculating which is required by taxpayer is reporting Tax Return, by using queue theory which represents a quantitative theory. For instance, a queue theory constitutes of awaiting process conducted by taxpayers who request a services from service Provider Company. It is equivalent to taxpayer whom waiting services which are given by tax officer.

The result indicates that waiting time required by taxpayers is smaller than the existing practice. Hence, it is concluded that services for reporting Tax Return, both Monthly Tax Return and Annual Tax Return haven't been effective yet. It is cause by lack services facilities, human resources, and the using of information system on Directorate General of Taxes ineffectively.