



# Academic Star Publishing Company

228 East 45th Street, Ground Floor, #CN00000267, New York NY 10017

Tel: 347-566-2153, 347-230-6798 Fax: 646-619-4168, 347-426-1986

## TRANSFER OF COPYRIGHT AGREEMENT

*Must be signed and returned to the editorial office before  
the manuscript can be considered for publication: [economics@academicstar.us](mailto:economics@academicstar.us)*

The transfer of copyright from author to publisher must be clearly stated in writing to enable the publisher to assure maximum dissemination of the author's work. Therefore, the following agreement, executed and signed by the author, is required with each manuscript submission. (If the article is a "work made for hire" it must be signed by the employer.)

The article entitled ANALYSIS OF TAX COMPLIANCE WITH INTERVENING VARIABLE  
PMK NUMBER 91 OF 2015 IN JAKARTA CENTRAL TAX SERVICE OFFICE

is herewith submitted for publication in **Journal of Business and Economics, Academic Star Publishing Company.**

It has not been published before, and it is not under consideration for publication in any other journals. It contains no matter that is scandalous, obscene, libelous, or otherwise contrary to law. When the article is accepted for publication, I, as the author (U.S. Government employees: see bottom of page), hereby agree to transfer to Academic Star Publishing Company all rights, including those pertaining to electronic forms and transmissions, under existing copyright laws, except for the following, which the author(s) specifically retain(s):

1. All proprietary rights other than copyright, such as patent rights;
2. The right to make further copies of all or part of the published article for my use in classroom teaching;
3. The right to reuse all or part of this material in a compilation of my own works or in a textbook of which I am the author;
4. The right to make copies of the published work for internal distribution within the institution that employs me;

I agree that copies made under these circumstances will continue to carry the copyright notice that appeared in the original published work. I agree to inform my co-authors, if any, of the above terms. I certify that I have obtained written permission for the use of text, tables, and/or illustrations from any copyrighted source(s), and I agree to supply such written permission(s) to Journal of Business and Economics, Academic Star Publishing Company upon request.

(1) Signature and date

01 AUGUST 2019

(2) Signature and date

(1) Name and title

SUMARNO M. SE. MM (Dr. Cdt)

(2) Name and title

(1) Institution or company (if appropriate)

ASIAN BANKING FINANCE AND INFORMATIC PERBANAS  
**Government Copyright**

(2) Institution or company (if appropriate)

I certify that the above article has been written in the course of the author's employment by the United States Government, so that it is not subject to U.S. copyright laws, or that it has been written in the course of the author's employment by the United Kingdom Government (Crown Copyright).

Signature

Date

Title

### Note to U.S. Government Employees:

- If the above article was not prepared as part of the employee's duties, it is not a U.S. Government work.
- If the above article was prepared jointly, and any co-author is not a U.S. Government employee, it is not a U.S. Government work.



# Academic Star Publishing Company

1820 Avenue M Suite #1068 Brooklyn, NY 11230  
Tel: 347-566-2153, Fax: 646-619-4168

## Certification

August 22 th, 2019

To whom it may concern,

This is *Journal of Business and Economics* (ISSN 2155-7950) in Academic Star Publishing Company. The paper "ANALYSIS OF TAX COMPLIANCE WITH INTERVENING VARIABLE PMK NUMBER 91 OF 2015 IN JAKARTA CENTRAL TAX SERVICE OFFICE " (JBE20190627-2) , which is written by Sumarno M, will be published in Volume 8, Number 1, 2019.

Yours faithfully

Alice

Journal Editorial Coordinator  
Journal of Business and Economics  
Academic Star Publishing Company





# Academic Star Publishing Company

1820 Avenue M Suite #1068 Brooklyn, NY 11230  
TEL: 347-566-2153, 347-230-6798 FAX: 646-619-4168, 347-426-1986

## Paper Acceptance Notice

July 15th, 2019

Dear Sumarno M,

Congratulations! After a through double-blind review, we are pleased to inform you that your paper entitled “ **ANALYSIS OF TAX COMPLIANCE WITH INTERVENING VARIABLE PMK NUMBER 91 OF 2015 IN JAKARTA CENTRAL TAX SERVICE OFFICE**” (JBE20190627-2, 1st submission received: 06/27/19) has been formally accepted for publication in a forthcoming issue of Journal of Business and Economics (JBE).

Kindly acknowledge receipt of this acceptance letter.

When your paper is published, 2 hard copies of the journal including your paper will be mailed to you. Should you have any questions, feel free to contact us!

Thanks for your attention to Journal of Business and Economics!

Best regards,

Journal of Business and Economics

USA  
ISSN: 2155-7950  
USA

Address: 1820 Avenue M Suite #1068 Brooklyn, NY 11230

TEL: 347-566-2153, 347-230-6798 FAX: 646-619-4168, 347-426-1986

Email: [economy@academicstar.us](mailto:economy@academicstar.us), [jbe.academicstar@gmail.com](mailto:jbe.academicstar@gmail.com)



## Academic Star Publishing Company

1820 Avenue M Suite #1068 Brooklyn, NY 11230  
TEL: 347-566-2153, 347-230-6798 FAX: 646-619-4168, 347-426-1986

### Paper Acceptance Notice

July 15th, 2019

Dear Sumarno M,

Congratulations! After a through double-blind review, we are pleased to inform you that your paper entitled “ ANALYSIS OF TAX COMPLIANCE WITH INTERVENING VARIABLE PMK NUMBER 91 OF 2015 IN JAKARTA CENTRAL TAX SERVICE OFFICE” (JBE20190627-2, 1st submission received: 06/27/19) has been formally accepted for publication in a forthcoming issue of Journal of Business and Economics (JBE).

Kindly acknowledge receipt of this acceptance letter.

When your paper is published, 2 hard copies of the journal including your paper will be mailed to you. Should you have any questions, feel free to contact us!

Thanks for your attention to Journal of Business and Economics!

Best regards,

Journal of Business and Economics

ISSN: 2155-7950 USA



Address: 1820 Avenue M Suite #1068 Brooklyn, NY 11230  
TEL: 347-566-2153, 347-230-6798 FAX: 646-619-4168, 347-426-1986  
Email: [economy@academicstar.us](mailto:economy@academicstar.us), [jbe.academicstar@gmail.com](mailto:jbe.academicstar@gmail.com)

MENU

1 August 2019

Academic Star Publishing Company  
Payment

- 320,00 \$

**Paid with**

MasterCard Credit Card x-7009  
You'll see "PAYPAL \*ACADE. STAR" on your card  
statement.

**Exchange rate**

4.651.440 Rp IDR = 320,00 \$ USD  
1 IDR = 0,0001 USD

**Ship to**

ALIFIA AMALIAH  
Bulevar Hijau Blok 1 2 No. 4  
Kota Harapan Indah  
Bekasi 17131  
WEST JAVA  
Indonesia

**Transaction ID**

7T191528PV414012D

**Seller Info**

Academic Star Publishing Company  
347-230-6798  
<http://www.academicstar.us>  
[finance@academicstar.us](mailto:finance@academicstar.us)

**Purchase details**

REF:10629553 [ (JBE20190627-2) 320,00 \$  
Journal of Business and Economics  
x 1 ]

**Total**

320,00 \$

**Need help?**

If there's an issue, make sure to contact the seller  
through PayPal by 28 January 2020.

[HELP](#) [CONTACT US](#) [SECURITY](#)

Copyright ©1999-2019 PayPal. All rights reserved.

[Privacy](#) [Legal](#)



Sumarno Manrejo &lt;sumarno.manrejo@perbanas.id&gt;

**Re: Your paper will be published in Issue 9 of 2019**

2 messages

business@academicstar.us <business@academicstar.us>  
To: Sumarno Manrejo <sumarno.manrejo@perbanas.id>

Thu, Aug 1, 2019 at 6.44 PM

Dear Sumarno M.,

Thank you for your cooperation. We have received your payment. Please don't worry. Your paper will be published in Issue 9 of 2019. And we will send it to you for proofreading before the publication.

In addition, you need to return copyright agreement and author's information to us. The author's information will be appeared in the footnotes of the first page of your paper.

full name: (First Name + Last Name format)

academic title/degree:

research areas:

affiliation:

post address:

zip code:

email:

tel:

Best regards,

Alice

Editorial office

Journal of Business and Economics (ISSN 2155-7950), USA

Academic Star Publishing Company, <http://www.academicstar.us>

320 Avenue M Suite #1068 Brooklyn, NY 11230

Tel: 347-566-2153, Fax: 646-619-4168

From: business@academicstar.us

Date: 2019-07-29 23:32

To: Sumarno Manrejo

Subject: Re: Re: Paper Acceptance Notice of JBE20190627-2

Dear Sumarno M.,

Thank you for cooperation. You can make the payment with your credit card by yourself following the link below (steps can be found in the attachment):

[https://www.astarstore.us/Journal\\_of\\_Business\\_and\\_Economics/p835283\\_20002656.aspx](https://www.astarstore.us/Journal_of_Business_and_Economics/p835283_20002656.aspx)