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Dear.

Sasa Tresnowati, Citra Kharisma Utami, Siti Ganiah Maulany

Thank you for submitting your best article to be published on **Jurnal Semesta Ilmu Manajemen dan Ekonomi** with the title:

"Pengaruh Penagihan Pajak Pasif dan Penagihan Pajak Aktif Terhadap Pencairan Tunggalan Pada KPP Pratama Cicadas Kota Bandung"

Based on the results of the review and the decision of the editorial team, the article is declared **ACCEPTED** for publication in the **Jurnal Semesta Ilmu Manajemen dan Ekonomi** edition **Volume 2 Number 1**

Thus we submit this letter of information to be used as it should be, we express our gratitude.

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0895404313613 / 081274887803

admin@jurnalpustakacendekia.com