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Dear.

Dwi Dewianawati, Erry Setiawan, Dian Indrianto, Buyung Cahya Perdana, Harjo Lukito, Ratna Agustina

Thank you for submitting your best article to be published on **Gudang Jurnal Multidisiplin Ilmu** with the title:

"Socialization and Training on Income Tax Article 21 Based on the Average Effective Rate (TER) for MSMEs in Watesprojo Village "

Based on the results of the review and the decision of the editorial team, the article is declared **ACCEPTED** for publication in the **Gudang Jurnal Multidisiplin Ilmu** edition **Volume 3 Number 12 Desember 2025**.

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

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Kisaran, 15 December 2025

Editor In Chief



The authenticity of the LOA can be checked by scanning the QR code on the side!

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