

Abstract

Tax is a source of national revenue is very important and strategic nature because it has a big influence on national development. To achieve tax receipts optimally, the state need to implement measures through the tax examination and billing with the force. This research aims to determine the influence of the examination of taxes and a letter of force to the income tax revenues in Tax Office Primary Ciamis.

In conducting this research the use writers verifikatif descriptive method. The research was done in Tax Office Primary Ciamis. The sample collection nonprobability with using a technique of sampling. The data were drawn's five years from 2009 to 2013 with a period of the first quarter. Technical data analysis used namely Descriptive Analysis, Classical Assumption Test, Coefficient of Determination, Multiple Linear Regression.

The result of this research suggests that the examination of tax and the simultaneous influential force on the coefficient of income tax revenues 43,1% with the level of determination. In partial letter forcibly influential in partial against income tax revenues, while the tax inspection did not influence a partial tax on income tax revenue.

Keywords: *Tax Inspection, Forced Letters, Income Tax Revenue*