

ABSTRACT

Tax Revenue is one of the country financing resources. Government efforts to raise tax revenue can be done by increasing the numbers of taxpayers and carry out tax audit to increase tax compliance in fulfillment of their tax obligations. It can be said that increased tax revenue may increase a country's productivity.

The aim of this study is to determine and quantify the effect of tax audit, growth number of corporate taxpayer, and compliance with corporate taxpayer to income tax revenue article 25 corporate taxpayer. This research is conduct in KPP Madya Bandung with 36 sample. The sampling is done by purposive sampling. Method used in this study is descriptive verification and causal method. The obtained data is analyzed with multiple linear regression with the previously performed classical assumption.

The result of this study indicate that simultaneous tax audit, growth in the number of taxpayer, and tax compliance has significant influence to income tax revenue article 25. Partially, the study indicate that there is no significant effect of tax audit, no significant effect in growth number of taxpayer, but tax compliance is significantly influence income tax revenue article 25 corporate taxpayer.

Keywords: *tax audit, corporate taxpayer, compliance, tax revenue*