

ABSTRACT

The tax acceptance was affected by a few things one of them is the level of the Corporation Taxpayer pursuance or Personal Taxpayer in tax payment is still low. Viewed by Indonesian economical perspective, the industrial development was more increased in every year, but the industrial development did not prove that there was an development of tax acceptance and the level of tax compliance in Indonesia was still low too.

The research aimed to analyzed the influence of Tax Controlling and Consultation and Tax Inspection which involved the Direktorat Jenderal Pajak in developing the taxpayer pursuance. The method of collecting data was using questionnaire that was distributed to the tax corporation. The population was tax official's in KPP Madya Bandung that consists of 70 tax official's, Account Representative (AR) and Tax Auditor as sample. The model that was used to analyzed the data is data quality test, classical assumptionts test, description statistic, regression analysis, and hypothesis test.

The result was showed that those two variables, Tax Controlling and Consultation and Tax Inspection had no effect on the level of the Corporation Taxpayer pursuance. The advice that can be given is increased the intensity of the tax extension especially about tax objection and tax rate.

Keywords: Controlling, Consultation, Inspection, Tax Compliance, Corporation of Income Tax