

ABSTRACT

Tax is one important state revenue, coercive taxation to economic units to income in a tax year that is regulated by the Act. Tax revenue each year depends on tax compliance and reporting agency that paid tax return as well as the increase of the Taxpayer. Based on article dated February 20, 2013 shows the low compliance of the Taxpayer in Indonesia and based on data obtained from the Regional Office of Directorate General of Taxes West Java I showed tax revenue in 2010-2012 period has not reached the target taxes. This research is used to determine the increase in the number and Taxpayer compliance in the Office of the Directorate General of Taxes West Java I and to determine the effect of the number and Taxpayer compliance simultaneously to the corporate income tax receipts.

Tax according Soemitro (Mardiasmo, 2011:1) is a cash contribution to the people of the state by the Law (which can be enforced) with no lead gets medals (contra) directly demonstrated and used to pay for general expenses. Tax revenues can be affected by external factors such as economic conditions, inflation, exchange rate, the international oil prices, and the interest rates and also influenced by internal factors such as the tax base (tax base) and tax rates. To increase tax revenues should be is to manage the increase in the tax base (tax base) through the netting Taxpayers who have tax obligations and encourage taxpayers who have registered and newly registered to be obedient.

In this study, using the method of econometric research. Econometric definition according to Gujarati (Setiawan & Kusri, 2010:6) is a science that applies economic theory, mathematical economics, and economic statistics to provide empirical support of the model that was built by economic theory to provide results in the figures. Operational variables in this study is the increase of the Taxpayer (X1), Taxpayer compliance (X2) and corporate income tax revenue (Y). Data used in this study is primary data that the data of the number of the Taxpayer, Taxpayer compliance Agency tax and corporate income tax receipts during the period 2010-2012.

These results indicate that an increase in the number and Taxpayer compliance simultaneously significant effect of 32.8% of the corporate income tax revenue at the Regional Office of Directorate General of Taxation and by 61.8% influenced by another factor of this study.

Efforts must be made by the Regional Office of Directorate General of Taxes of West Java I for increase in the number and Taxpayer compliance, such as the existence of a given socialization Regional Office of Directorate General of Taxes to the Taxpayer or the company on how to calculate and submission of tax returns as well as the use of electronic tax returns or e-SPT.

Keywords: Added number Taxpayer, Taxpayer Compliance, Corporate Tax