

## **ABSTRACT**

*In this project we will built DSS (Decision Support System) to decide weather the special tax investigations for some Corporation Tax Obligators are appropriate to do or not in regional tax office of West Java II. Rikpan (Inspection and Investigation Tax) division get many proposal of investigation tax from KPP (Service Tax Office) where there are tens of Corporation Tax Obligators which proposed to be investigated. The agreement process based on some criterias like potential of Corporation Tax Obligators doing deceitness, the Corporation Tax Obligators's obedient history in reporting and pay his tax, and the performa of KPP which proposed the special tax investigation. Remember the importance of this investigation because it related with citizen's obligation with the law rules about paying taxes, so then Rikpan's decision must be exact in choosing Corporation Tax Obligators should be investigated. In other side, when Rikpan's decision do not appropriate then it will make our country suffer a financial loss because the investigation takes lots of energy, time, and money. Because of it, Rikpan needs a system which can help his job so the final decision of Corporation Tax Obligators list will be really the appropriate one to be investigated. The decision from the system will be measured by appeal it with Rikpan's decision before using the system.*

*The DSS will be built with UTA (Utility Theory Additive) method, the application is in web base, implemented using PHP language programming language, with MySQL as data server and apache as the web server. We got data and criterias from Rikpan. From the result of our research, we can conclude that this system can do Rikpan's job quicker and more accurate than Rikpan's do manually.*

**Keywords:** *DSS (Decision Support System), special tax investigation, UTA (Utility Theory Additive) Method*