

**INFLUENCE OF COMPLIANCE LEVEL THE CORPORATE TAX PAYERS
AND TAXABLE INCOME TO INCOME TAX PAYABLE AT KPP
PRATAMA KEBAYORAN LAMA**

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ABSTRACT

This research is about the influence of compliance level the corporate tax payers and taxable income to income tax payable at KPP Pratama Kebayoran Lama Jakarta. The purpose of this research is to know about compliance level the corporate tax payers and taxable income to income tax payable. This research use causal method by kuantitatif method. This research used multiple regression, for the year of 2009 and 2010. Variables that use in this research are compliance level the corporate tax payers (X1) and taxable income (X2), as variable independent, and income tax payable (Y) as variable dependent.

The result of this research are : compliance level the corporate tax payers has not influence to income tax payable and taxable income has influence to income tax payable, and from F test result, compliance level the corporate tax payers and taxable income have influence to income tax payable.

Keyword : The compliance level the corporate tax payers, taxable income, income tax payable.