

**PENGARUH KEPATUHAN WAJIB PAJAK DAN JUMLAH PEMERIKSAAN PAJAK
TERHADAP PENERIMAAN PAJAK PENGHASILAN WAJIB PAJAK BADAN DI
KANTOR PELAYANAN PAJAK PRATAMA BOGOR**

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ABSTRAK

Penelitian ini bertujuan menguji Pengaruh Kepatuhan Wajib Pajak dan Jumlah Pemeriksaan Pajak Terhadap Penerimaan Pajak Penghasilan Wajib Pajak Badan Di Kantor Pelayanan Pajak Pratama Bogor.

Metode penelitian yang digunakan adalah kausal dengan regresi linier berganda. Populasi dalam penelitian ini adalah seluruh wajib pajak yang terdaftar dan melakukan kegiatan usahanya di wilayah kerja KPP Pratama Bogor.

Hasil pengolahan data dengan menggunakan software SPSS Statistics 20 menunjukkan bahwa Kepatuhan Wajib Pajak dan Jumlah Pemeriksaan Pajak secara parsial berpengaruh signifikan terhadap Penerimaan Pajak Penghasilan Wajib Pajak Badan. Hasil uji secara simultan menunjukkan bahwa variable independen berpengaruh signifikan terhadap variable dependen.

Kata kunci: Kepatuhan Wajib Pajak, Jumlah Pemeriksaan Pajak, Penerimaan Pajak Penghasilan

Wajib Pajak Badan.

**THE INFLUENCE OF TAXPAYERS COMPLIANCE AND NUMBER OF TAX AUDIT
TO THE INCOME TAX RECEIPT OF CORPORATE TAXPAYER
AT TAX SERVICES OFFICE PRATAMA BOGOR**

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ABSTRACT

This research has purpose to investigate the influence of taxpayers compliance and number of tax audit to the income tax receipt of corporate taxpayer at tax services office Pratama Bogor.

Research methods was using of the causal with a multiple linier regression. The population in this research are all registered taxpayers and conducts its business activities in the region of tax services office Pratama Bogor.

Results of data processing by using SPSS Statistics 20 software showed that the influence of taxpayers compliance and number of tax audit is partially has a significant effect to the Income tax receipt of corporate taxpayer. Results of test by Simultant that independent variable has a significant effect to dependent variable.

Key words: Taxpayers Compliance, Number of Tax Audit, Income Tax Receipt