

ABSTRACT

This research aimed to find out whether tax compaliance, tax socialization, and tax inspection have a significant influence to income tax article 25 in Bandung Cibeunying Tax Authority. Tax compaliance is measured with the precentae of Income Tax Article 25 monthly tax return that reported on time . Tax Socialization is measured by the number of tax socialization event that held by Bandung Cibeunying Office with the focus on personal taxpayer. Tax inspection is being observed from the number of income tax article 25 tax collection letter that issued for personal taxpayer. Income tax article 25 is being observed from the number of income tax article 25 installment payment revenue that paid by personal taxpayer at Bandung Cibeunying Tax Office. The data type that being used in the research were quantitative data by using monthly secondary data from fiscal year 2014 until 2016. The applied statistic test was multiple linier regressions.

This Research proved that tax compaliance, tax socialization, and tax inspection simulataneously have a significant influence to income tax article 25 at Bandung Cibeunying Tax Service Office. Partially testing concluded that tax compaliance had a negative influence, whereas tax socialization had no influence, and tax inspection had a positive influence to income tax article 25 at Bandung Cibeunying Tax Service Office.

Keywords: Tax Compaliance, Tax Socialization, Tax Inspection, Tax Artcle 25