

ABSTRACT

The research was conducted at the Office of Tax Consultants as Bandung municipality. Phenomenon that occurs is the presence of the police findings that suggested a suspect of a tax consultant in mafia cases found to have violated tax laws then do not hesitate to membership consultants will be revoked in accordance with the regulations in force in IKPI. Thus, the government in this case the finance ministry may revoke a license to practice those naughty tax consultant.

The method used in this research is descriptive quantitative method. The unit of analysis in this study is a Tax Consultant Office of Bandung municipality numbering 47 Tax Consultants. Test statistic used is the calculation of Pearson correlation and also use EXCEL application program assistance.

Research on the cost of Tax Consultants (X) indicates that the majority of respondents were 28 or 60% Tax Consultants belongs to the category being, and at least as much as 2 or 4% Tax Office belongs to the category of low, the remaining 17 or 36% Tax Consultants in the category high.

Keywords: Tax, Tax Consultants, Tax Consultants Fee