ABSTRACT

The role of taxes in national development is becoming increasingly important in recent years. Especially in conditions of economic crisis that hit Indonesia, the factor of state revenues in the State Budget of tax to be sourced from the main revenue source. The purpose of this study to determine the effect of the tax office location and quality of service on tax revenue in the Primary Tax Office in Bandung area.

The method used in this research is descriptive method and verifikatif. The method used to determine descriptive overview of the tax variable, the variable tax office location and quality of service variables, while verifikatif to determine the relationship between tax office location and quality of service on tax revenue. To determine the effect of the tax office location and quality of service for tax revenue used statistical testing. Statistical test used is the calculation of the classical assumption test, a multiple regression equation, correlation coefficient, determination coefficient and hypothesis test using SPSS 17.0 software for windows.

The results of this study indicate that the effect of simultaneous tax office location and quality of service on tax revenue in the tax office in the District Primary Bandung direction, where the better the tax office location and quality of service will be followed by the amount of tax revenue.

Keywords :Tax Office Location, Quality of Service, Tax revenue