ABSTRACT

Tax Audit are activities series to collect and process data, information and evident conducted objectively and professionally manner on the based on audit standard to exam compliance with tax obligations and for other purposes in order to implement the tax legislation provision. Material compliance is a situation which the taxpayer substantially or essentially fulfill all significant taxation; namely according to content and spirit of taxation legislation. While the tax revenue is cash received by the State from people contributions which imposed by tax legislation does not directly get reciprocal services (contra prestige).

The purpose of this study is to determine tax audit, the material tax compliance, tax revenue, and to find out how much tax audit impact to material tax compliance into tax revenues in Small Taxpayers Office of Bandung Region partially and simultaneously.

The method using in this research are descriptive method and verification. Descriptive method by determining the variable tax audit, material tax compliance, and tax revenue, while the verification to find out the relationship between tax audit and material tax compliance into tax revenue. To determine how much influence of tax audit and material tax compliance to tax revenue by using statistic. Statistic test by using Person Product Moment correlation, determination coefficient , hypothesis test by using SPSS 18.0 for Windows.

The results of this research indicating tax audit have influence to material tax compliance is 13.9% Also partial or simultaneously with the tax audit and material tax compliance have influence to tax revenue is 79.2%.

Keywords : Tax Audit, Material Tax Compliance, Tax Revenue