ABSTRACT

The research was conducted on the Tax Office Primary Territory Bandung. The phenomenon that occurs is in the implementation of the inspection occurred difficulty in borrowing documents to the taxpayers who will be examined in order to support the smooth examination. And also lack of public awareness in paying taxes. The purpose of this study is to determine the effect of tax audits and awareness of taxpayers to compliance corporate taxpayers.

The method used in this research is descriptive and quantitative methods. Target population in this study were 75 tax inspectors on the Tax Office Primary Territory Bandung. The test statistic used is the calculation of Pearson correlation, multiple linear analysis, determination coefficient, hypothesis test and also using SPSS 17. For winsows.

The results showed that the examination at the tax office in the region Pratama Bandung City as a whole including into the criteria very well. Because the indicators of the tax gain very high percentage.As for the variables included in the taxpayer's awareness of both categories.Variable compliance corporate taxpayers to obtain the percentage of respondents that great.

Then the impact of simultaneously smaller than the partial. This means that overall in the category low because the remaining percentage is influenced by other factors that are not observed in other studies.