ABSTRACT

Tax audit include the activities to find, collect and process data or other information derived from the books of the taxpayer or other sources (for example consultants / public accountants, creditors, customers) that can be used to determine the tax liabilities of taxpayers who actually. Tax evation is an atempt to lighten the tax burden by breaking the law. Meanwhile, a source of state income taxes are more dominant for both routine and development expenditure.

The objectives of this research is to know tax inspection, tax evasion, tax revenue and to know how big the influence of tax audits and tax evasion and tax revenue implications for the Tax Office in West Java Regional Office I partially and simultaneously.

The method used in this research is descriptive method and verifikatif. Descriptive methods are used to determine the variable picture of the tax audit, tax evasion, and tax revenue. While verifikatif method used to determine the relationship between tax audit and tax evasion on tax revenue. To find out how big the influence of tax audits, tax evasion and tax revenue implications it use statistical test. Statistical test used is the calculation of Person Product Moment correlation, coefficient of determination, hypothesis test using SPSS 18.0 software for windows.

The results of this study indicate that the effect of the tax against tax evasion and of the tax effect on tax revenues In addition partially or simultaneously to tax evasion and tax effect on tax revenue.

Keywords : Tax Audit, Tax Evasion, Tax Revenue