ABSTRACT

Tax revenue is a picture of participation from the community in the implementation of government financing and development of the State. Tax revenues are affected by formal taxpayer compliance and tax collection that require monitoring function of taxation and also measuring devices if the taxpayer has been obedient in implementing its obligations as a taxpayer one reporting SPT, at the time of tax collection many taxpayers are still shy away from its obligations untunk pay off tax arrears despite having been given a forced letter.

The purpose of this study was to determine the effect of formal taxpayer compliance and tax collection to tax revenue on the Tax Office Pratama Garut. In this research using descriptive analysis and verification. This study uses a case study to 1 the Tax Office Pratama and the data used was during the 2009-2013 period. This study is processed using the Statistical Product Service Solutions (SPSS).

The results showed that the Formal Taxpayer Compliance , Tax Billing powerful influence on Tax Revenue Tax Office Primary in Garut.

Keywords : Formal Compliance Taxpayer, Tax Collection, Tax Revenue.