PENGARUH KEPEMILIKAN NPWP DAN PEMERIKSAAN PAJAK TERHADAP PENERIMAAN PAJAK PENGHASILAN BADAN
(Survei Pada KPP Pratama Majalaya tahun 2011-2015)

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ABSTRACT

The role of tax revenue is crucial for the country's development. The Government's efforts to increase tax revenues by tax inspection. This research aims to know the influence of ownership and tax inspection TAX ID against the receipt of income tax agency on Tax Services Office Pratama Majalaya.

The method of research conducted in this research is descriptive and verifikatif. The unit of analysis in this study is the tax service Office Pratama Majalaya, Bandung. Using the 60-month sample of research data on taxpayers. Sample research taken in purposive sampling over a period of years 2011-2015. The methods used in this study is the analysis of multiple linear regression with t test before using multiple regression analysis, performed a classic assumption test in advance that includes a test of normality, test multicollinearity, heteroskedastisitas test, autocorrelation test.

From the results of a test of the hypothesis partially (t-test) shows that the variable has a positive influence NPWP ownership against acceptance of the Agency's income tax and tax inspection variables (SKPKB) have an influence towards acceptance of the Agency's income tax.
Keywords: NPWP Ownership, Tax Audit, Income Tax Revenue

I. INTRODUCTION
1.1 Background

Tax revenue is the income from State income tax, value added tax goods and services tax and Customs Duty, postage labels and building land acquisition. (Siti Rahayu Gift: 2010:45). While the defenisi examination according to article 1 paragraph (25) Act No. 28 year 2007 is a series of activities to gather and process data, description, and or evidence carried out objectively and professionally on the basis of a standard examination to test the compliance with tax obligations and fulfillment or for other purposes in order to carry out the provisions of the regulations.

The function of tax revenue is a source of funds for the financing of various projects for tackling the impact of the economic crisis, can also prevent the occurrence of swelling budget deficits, thus, acceptance of taxation at a time can support the efforts of the private sector economic liquidity control and the community in creating economic stability, particularly the general price level (Suryadi: 2006:111). According to law No. 36 Year 2008 Income Tax of article 25/29 is to article 25 is the magnitude of the installment tax in the current year to be paid by the Taxpayer for each month in the amount of income tax payable according to the notice of the annual tax. To chapter 29 is the provision of tax payers to pay off a deficiency payment of taxes owed by law prior to the notice of the annual income tax is submitted and at the latest on the deadline for submission of the annual Notice.

The Agency is the taxpayer referred to in the legislation include KUP, pay taxes, cutting taxes, and a tax collector, who has the right and obligation of taxation in accordance with the provisions of the regulations or have the subjective and objective obligations obligations and has signed up to acquire a Number of tax Payer.

According to Agus Setiawan (2007:59) administering the staple Taxpayer Number (NPWP) to each taxpayer is accompanied by the implementation of the rights and obligations of tax and granting TAX ID Certificate awarding is done by Registered letter, inform the tax obligation fulfillment to each taxpayer. Based on the results of the research officer of The Section of taxation, tax liability charged and must be implemented by every taxpayer and tax obligations of charging should be based on the provisions of the regulations in force, so that the implementation of tax obligations over by every taxpayer can secure tax revenues, then the more populated taxpayer by the tax obligation correctly and appropriately, tax revenue increases (Agus Setiawan: 2007:59).

Trinanda Simangunsong (2016) stated that the ownership of the Number of tax Payer (TAX ID) have an impact on tax revenues, meaning that any addition of a TAX ID will be contributed to the addition of tax revenue.

As for Budi Sutrisno (2016) stated that a positive and influential NPWP ownership significantly to acceptance of the income tax.

Erni Susanti, Zirman, and Volta Diyanto (2014) stated that the examination of the tax have significant influence towards acceptance of the Agency's income tax of article 25/29.

As for Mary m. Conrad and Ni Nyoman Afriyanti (2010) States that the examination simultaneously influential tax significantly to acceptance of the income tax of article 25/29 the taxpayer the tax inspection agency and partially the significant effect against the receipt of income tax article tax payers 25/29 Agency.

"Tax return will intensify Ditjen inspection taxes for tax payers (WP), the realization of the tax revenues are still minimal until the middle of the month" Tax Director-General Ken Dwijugiasteadi (2016).

1.2 problem identification

1) income tax revenues) year 2013 to 2014 has decreased on KPP Pratama Majalaya, Bandung ...
2) number of taxpayers increased agency in 2012 until the year 2015 should be able to increase tax revenue, but that happened the Agency increased taxpayer thus not increase income tax agency on acceptance KPP Pratama Majalaya, Bandung.
3) examination of the tax in 2013 and 2014 is increased, but increased the tax inspection can not raise income tax revenues on KPP Pratama Majalaya, Bandung.

1.3 outline of the Problem

1) how large an influence ownership NPWP against income tax agency on acceptance KPP Pratama Majalaya, Bandung?
2) how big the influence of tax inspection against receipt of income tax agency on KPP Pratama Majalaya, Bandung?

1.4 purpose and research purposes

1.4.1 Research

According to Happy Susanto (2008:33) the definition of research is the things you want to accomplish in a research. So the intent of this study is to find out how big the influence of ownership and tax inspection TAX ID against the receipt of income tax agency on KPP Pratama Majalaya, Bandung.

1.4.2 research objectives

According to W Gulo (2002:56), the purpose of the research is to find out something that at some level it is believed as true, then the research objectives to be achieved are:

1. to analyze the effect of ownership TAX ID against income tax agency on acceptance KPP Pratama Majalaya, Bandung.
2. to analyze the effect of the tax inspection against receipt of income tax agency on KPP Pratama Majalaya, Bandung.

1.5 Usability Research

1.5.1 the practical Usability

According to Umar Suryadi (2012:18) are practical usability aims to explain what are the factors that cause a problem could occur and can provide a solution to a problem raised

1.5.2 Academic Uses

The usefulness of this academic research result can contribute to the development of the theory (Umar Suryadi: 2012:18). Researchers expect the results of this research may be useful to add to knowledge, and also gain an idea of the influence of the Tax Inspection and TAX ID Ownership Against Income tax revenues.

II. LITERATURE REVIEW, a FRAMEWORK of THOUGHT and HYPOTHESIS

2.1 literature review

2.1.1 Number of principal ownership of the Taxpayer (TAX ID)

2.1.1.1 Staple Number Sense Taxpayer (TAX ID)

Understanding the number of principal Taxpayers according to Mardiasmo (2011:23):

> "The number of tax Payer is the number given to the Taxpayer as a means in the administration of taxation which was used as a self identifier or the identity of the Taxpayer in the exercise of rights and obligations of perpajakannya."

While according to Siti official (2014:24) are:

> "The number of tax payer is a means in the administration of taxation which was used as a self identifier or the identity of the taxpayer".

And understanding the number of principal taxpayers according to Waluyo (2009:24)

> "The number that was provided to the Directorate General of taxes to taxpayers the tax administration as a means to be used as identifiers or the identity of the taxpayer in the exercise of rights and obligations of the perpajakannya".

2.1.1.2 Number Functions of principal Taxpayers

The function of Number of principal Taxpayers according to Mardiasmo (2011:135):

"a) Means in the administration of taxation.
b) identification of self) or the identity of the taxpayer in the exercise of rights and obligations of the perpajakannya.
c) noted in each document taxation.
d) Keeping order in the payment of taxes and the tax administration supervision. "

While the Number of tax Payer function according to Marsyahrul (2006:41) are:

"a) is used to find out the identity of the Taxpayers who actually, so every Taxpayer is only given one NPWP.
b) to keep order in the payment of taxes and the tax administration means.
c) for the purposes of document-related taxation because taxation related documents required mencantuman NPWP.
d) to fulfill tax obligations, for example in tax deposit (CNS) defined themselves as well as cutting/collection by third-party payers include NPWP.
e) to obtain services from institutions-certain agencies that include the TAX ID in the document filed. "

2.1.2 Tax Examination

2.1.2.1 the notion of tax Inspection

Understanding the tax inspection according to Pardiat (2008:11) are:

> "The emphasis on the examination of evidence in the form of books, documents and records that are carried out objectively and professionally on the basis of a standard examination to test the compliance with tax obligations fulfillment and/or for other purposes in order to carry out the provisions of the regulations."

While the notion of tax inspection according to the gift of Siti Rahayu (2010:245) is as follows:

"Tax Inspection is supervisory system self just my assesment made by taxpayers, must hold fast to the tax laws."

Understanding the tax inspection according to S Soemarso R (2011:112) is as follows:

"The examination is a series of activities to search for, collect and process data, or other information to test compliance with tax obligations fulfillment and other purposes in order to carry out the provisions of the regulations."

2.1.2.2 Tax Inspection Aim

The purpose of the examination referred to in the regulation of the Minister of Finance of the Republic of Indonesia number 17/FMD. 03/2013 about Inspection Procedures to test compliance with tax obligations fulfillment and/or for other purposes in order to carry out the provisions of the regulations

2.1.2.3 type of Tax Inspection

Types of tax inspection according to the gift of Siti Rahayu (2010:264-273) divided into:

1. Regular inspections
   Routine examination is an examination that is routinely performed against the taxpayer that relate to the fulfillment of tax obligations of the taxpayer concerned.
2. Examination selection criteria
   The checks made against taxpayers who voted based on the level of compliance risk score are computerized.
3. Special Inspection
   A special examination is carried out based on the analysis of risk (risk based audit) of the data and information received. "

2.1.3 the receipt of income tax Agency

2.1.3.1 the sense of tax revenue

According to Siti Rahayu Gifts (2010:45) definition of tax revenue as follows:

"State tax consisting of income tax, value added tax goods and services tax and Customs Duty, postage labels land and building acquisition, receipt of oil and gas that comes from the State".

Understanding tax revenue according to h. Simanjuntak arise and Defensebaseactcomp priest (2012:30) are:

"The country's Acceptance of tax is one of the important components in order to finance the construction of independence".

According to Nufransa Wira Sakti and Asrul Hidayat (2015:4) understanding of tax revenues is as follows:

"All the country's acceptance derived from income tax, value added tax, sales tax, luxury goods tax upon the Earth and building bea acquisition, land rights and buildings, customs and other taxes".

2.1.3.2 the notion of income tax

Understanding income tax according to Siti official (2013:74) is as follows:

"Income tax (PPh) is a tax that applies to the subject of the tax on the income received or acquired in a taxation year".

While according to Erly Suandy (2011:36) definitions of income tax is as follows:

"Taxes levied against income, can be worn on a regular basis and repeatedly in a certain period of time the tax or tax year".

According to Mardiasmo (2011:135) the definition of taxable income is as follows:

"Taxes on income received or acquired by the Taxpayer for a taxation year or can also be taxed for income in the tax year when the section of the tax obligations subjektifnya starts or ends in the tax year."

2.2 framework for Thinking

Research on the influence of tax inspection against acceptance of the Agency's income tax article 25/29 undertaken by Erni Susanti, Zirman, and Volta Diyanto (2014) stated that the Agency's taxpayer have significant influence towards acceptance of the Agency's income tax of article 25/25. As for the research on the ownership of NPWP against income tax receipt has been done by Budi Sutrisno (2016) stated that a positive and influential NPWP ownership significantly to acceptance of the income tax.

2.3 Research Hypothesis

H1: ownership of a Number of principal Taxpayers income tax Receipts to the Agency.
H2: examination of Tax effect on Income tax revenues.

III. RESEARCH METHODS

3.1 research methods

In this study, the author uses descriptive method and the verifikatif to know the influence of the tax inspection and TAX ID ownership against income tax revenues.

3.2 Operasionalisasi Variables

Understanding the operational variables according to Narimawati Umi (2010:31) are:

"The variable Operasionalisasi is the decomposition of the variable variable sub State research, dimensions variable, sub, indicators and measurements. As for the terms of the operasionalisasi parsing performed when the basic concepts and indicators of each variable was clear, if not yet clearly conceptually explisit analysis factors ".

Operasionalisasi variable is required to determine the type of indicator, as well as the scale of the associated variables in research, so the hypothesis testing can be carried out correctly in accordance with the title of the research on the influence of tax inspection and TAX ID ownership against income tax revenues.

Then that becomes a variable in this study are:

1) Independent Variables
2 the dependent Variable)

3.4 the sample population, as well as time and place of research

3.4.1 Population

Understanding population according to Sugiyono (2013:15) namely:

"The population is not only people, but also the object of natural objects and others."

3.4.2 Withdrawal Sample

Understanding the sample according to Sugiyono (2013:118) namely:

"The sample is part of the number and characteristics of which are owned by the population."

As for the samples used in this study were obtained with the technique of sampling (sampling) Nonprobability Sampling with a Sampling of saturated.

3.4.3 the place and time of research

Tax Against income tax Receipts ", then the location of the research are at a tax services office Pratama Majalaya Regional Office of West Java X_ROBINFAN_X I Road Map No. 7, Bandung, 40232 Tel. (0233) 281629. As for the timing of the implementation study starting in 2017.

3.5 Data Collection Methods

Data collection methods used in this study is the analysis of Multiple Linear Regression. This is a classic assumption test stages according to Danang Sunyoto (2013:87-98):

1) test for Normality
   Test data used to test the normality of variables (X) and (Y) variable in the regression equation generated. A normal or Gaussian, Gaussian, not normal. The regression equation is said to be good if it has free variables and bound variables are data a normal approach or normal Gaussian altogether. Classical assumptions of normality test by means of statistics.
2) Test Heteroskedastisitas
   In the multiple regression equations need to be also tested about whether or not a variant of the residual of the observation that one with another observation. If residualnya has the same variant called Homoskedastisitas occurs and if not the same or different variants referred to occurred heteroskedastisitas. The regression equation is good if it does not happen heteroskedastisitas.
3) test for Multicollinearity
   This kind of classic assumption test applied to multiple linear regression analysis which consists of two or more free variables or independent variables which will be measured keeratan non antarvariabel relations through the correlation coefficient magnitudes (r). It is said to occur if the correlation coefficient is multicollinearity, antarvariabel non greater than 0.60. It is said is not the case if the correlation coefficient is multicollinearity free antarvariabel less than or equal to 0.60.
4) Test Autocorrelation
   The regression equation is that do not have the problem of autocorrelation, in case of the equation then becomes the autocorrelation is not good or not worth used predictions. The problem of autocorrelation arises if there is a new correlation between errors linearly bullies period t (be) with error bullies period t-1 (earlier).

3.6 Data testing methods

3.6.1 the draft Analysis

Analysis the researchers use the data which has been described by using the method of analysis of descriptive (qualitative) and verifikatif (quantitative) and quantitative approach. Sugiyono (2012:8) defines the analysis

A. Multiple Linear regression analysis.
   Researchers using multiple linear regression analysis according to the Andi Supangat (2010:336) when more than one free variable then the regression equation used multiple linear regression that is.

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \varepsilon$$

Sumber: Sugiyono (2012:261)

Description:
Y = Income tax receipt
X 1 = The Ownership Of NPWP
X 2 = The Tax Examination
α = Constants Intersep
variable regression Coefficient β1 = ownership NPWP
β2 = variable regression Coefficient of the tax examination
ε = Level error (the error term)

B. analysis of the correlation Coefficient

Andi Supangat (2010:339) explains that the coefficient of correlation is the level of relationships between two or more variables. Next Narimawati Umi (2010:49) explains that the correlation test is used to find out whether or not a strong relationship between variables X and Y.

1. Partial Correlation Analysis

   Partial correlations were used in this research is to know the relationship of each of the variables of ownership tax inspection and TAX ID against the income tax revenues.

$$rx_1y = \frac{rx_1y - rx_2yrx_1x_2}{\sqrt{[1 - rx_2y^2][1 - rx_1x_2{}^2]}}$$

$$rx_2y = \frac{rx_2y - rx_1yrx_1x_2}{\sqrt{[1 - rx_1y^2][1 - rx_1x_2{}^2]}}$$

Sumber:Jonathan Sarwono(2011:89)

Description:
r = Correlation Coefficient
x = Free Variable (independent)
y = Variable (the dependent)

2. Multiple Correlation Analysis

   multiple correlation analysis can measure levels of relationship that happens between two or more variables. Multiple correlation analysis used in this study is to measure the strong weak relationships between variables and tax inspection TAX ID ownership against income tax revenues. The formula of multiple correlation is:

$$RY.X_1X_2 = \frac{b_1 \Sigma X_1Y + b_2X_2Y}{\Sigma Y^2}$$

Sumber: Husein Umar (2011:233)

Description:
Multiple Correlation Coefficient r =
X 1 = The Ownership Of NPWP
X 2 = The Tax Examination
Y = Income Tax Receipt

C. analysis of the coefficient of Determination

Analysis of determination of koefisiensi (KD) is used to see how large the independent variable (X) variables to the dependent (Y) that is expressed in percentage. The magnitude of the coefficient of determination is calculated using the following formula:

$$Kd = r^2 \times 100\%$$

Sumber: Umi Narimawati (2010:50)

Description:
Kd = Coefficient Of Determination
the correlation Coefficient R2 =

3.6.2 methods of hypothesis testing

The hypothesis that will be used in this research is concerned with whether there is correlation and the influence of the independent variables X 1 and X 2 are significantly towards the dependent variable (Y).

3.6.3 the method of hypothesis testing

The hypothesis that will be used in this research is concerned with whether there is correlation and the influence of the independent variables X 1 and X 2 are significantly towards the dependent variable (Y). According to Sugiyono (2012:159) tested the hypotheses can be formulated as follows:

1. Partial Test
   To test whether there is a significant influence of the free variables (X) against variable (Y), further testing is performed by using statistical tests t as follows:
   a. t-test Formula used is:
      The results compare with the table of non-degree t to n-k-1 with 5% significance level.
   b. Hypothesis
      H01; ρ = 0, ownership TAX ID no effect significantly to Acceptance of the Agency's income tax.
      H11; ρ ≠ 0, the ownership of NPWP effect significantly to Acceptance of the Agency's income tax.
      H02; ρ = 0, Tax Examinations do not affect significantly to Acceptance of the Agency's income tax.
      H12; ρ ≠ 0, the examination of the influential Tax significantly to acceptance of the Agency's income tax.
c. determine the level of significance.
   Determined with 5% of the non-degree (dk) = (n-k-1), to determine the ttabel as the boundary region of acceptance and rejection of the hypothesis. Significant rate used was 0.05 or 5% because it judged sufficient to represent the relationship of the variables examined is the level of significance that is commonly used in a research.
d. determine the conclusion based on a comparison of t-countdown with the t-table. H0 is rejected if t-t-table < count (α = 0.05).
   Testing: if withdrawal criteria using the level of confusion (α = 0.01) for tested two parties, then the criteria of acceptance or rejection of a hypothesis that is as follows:
   a. If the t-count ≥ t-table then H0 area denial, mean Ha accepted meaning between free and bound variables variable has to do.
   b. If t-count ≤ t-table then there's large room, reception, H0 means Ha denied that means between free and bound variables are variables have nothing to do.

IV. RESULTS of the RESEARCH and the DISCUSSION

4.1 research results

4.1.1 Descriptive analysis results

To find out the description about each of the variables examined, namely Ownership, Tax Inspection TAX ID and receipt of income tax agency on Tax Services Office Pratama Majalaya, Bandung, then first performed a descriptive analysis.

4.1.1.2 the descriptive analysis of the examination of the tax (SKPKB) (X 2)

The tax inspection of the supervisory system of self just my assesment made by taxpayers, must hold fast to the tax legislation (Siti Rahayu, the gift of 2010:245).

4.1.1.3 the descriptive analysis of tax revenue Income (Y)

Factors that are instrumental in influencing and determining the optimization of infusion of funds into the State Treasury through the poll tax to citizens, i.e. the amount of the tax receipt (Siti Rahayu, the gift of 2010:27).

4.1.2 Verifikatif analysis results

1. classic Assumption Test
   Prior to the formation of the regression model, previously performed testing of assumptions in advance so that the model gives an estimate that form BLUE. This assumption testing consists of three testing, i.e. Testing Normality, test Multikolinieritas test Heteroskedastistias and Autocorrelation Test.
   a. test of Normality
      The assumption of normality is a very important requirements on testing its meaningfulness (significance) regression coefficient regression models, if not Gaussian then the conclusion of the test t still dubious, because the test statistic t in regression analysis derived from the normal distribution. Testing normality in this study using the Kolmogorov-Smirnov test. If the probability that in view of the. the value of the Sig Asymp. > 0.05, then it can be inferred that the residual in Gaussian models normally.
   b. Test Multikolinieritas
      Multikolinieritas test aims to find out whether or not there is a multikolinieritas between the free variables. Good regression model should be is that doesn't happen or not happen multikolinieritas correlation among variables. How to detect the absence of multikolinieritas is with how to view table VIF (Variance Inflation Factor) should be less than 10 and the value of tolerance "must be more than 0.1.
      It can be seen from the tolerance quantity (α) and variance inflation factor (VIF) If using the alpha/tolerance = 10% or 0.10 then VIF = 10. From the results of the output from these two variables to calculate the VIF i.e. of 1.028 smaller than 10 and all free variables tolerance value of 0.973 = 97.3% greater than 10%, then it can be concluded there is no multikolinieritas between the variable Tax Inspection and ownership of NPWP (SKPKB).
   c. Test Heteteroskedastisitas
      In the multiple regression equations need to be also tested about whether or not a variant of the residual of the observation that one with another observation. The analysis of the test result SPSS output heteroskedastisitas asmsi via graph scatterplot between Z prediction (ZPRED) which is the free variable (x-axis = Y yield prediction) and residualnya (SRESID) is a bound variable (axis Y = Y predictions – Y real).
   d. Autocorrelation Test
      Autocorrelation test used to find out if there is a linear regression model in the correlation between the error of a bully in the period t and by mistake bullies in the period t-1 (previous)
      One size in determining whether or not there is a problem with autocorrelation test Durbin-Watson (DW) with the following conditions:
      1. positive autocorrelation Occurred, if the value is below-2 DW (DW <-2)
      2. Not happening autocorrelation, if DW values between-2 and + 2 or-2 DW < + 2 <
      3. negative autocorrelation Occurred, if the value is above + 2 DW or DW > + 2

4.1.2.1 Multiple Linear Regression Equations

Multiple linear regression equation model to be formed are as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \varepsilon$$

(Sumber : Sugiyono, 2012:216)

Description:
Y = Income tax receipt
X 1 = The Ownership Of NPWP
X 2 = The Tax Examination
α = Constants Intersep
variable regression Coefficient β1 = ownership NPWP

β2 = variable regression Coefficient of the tax examination
ε = Level error (the error term)

4.1.3 analysis of Correlation

Analysis of correlation of aims to measure the strength of an Association (relationship) between independent variables linear with the dependent variable. In this case it is used to view the relationship between Ownership and Tax Inspection TAX ID (SKPKB) and tax revenues Income either by partial.

4.1.4 Analysis Coefficient Determination

The determination coefficient (KD) is the square of the correlation coefficient (R) or also known as R-Square. The coefficient of determination function to find out how big the influence of Ownership and Tax Inspection TAX ID (SKPKB) and tax revenue Income. To see the magnitude of the contribution of the influence exerted by each variable bound against free vaiabel

The determination coefficient can be calculated as follows:

$$\text{Kd} = (r)^2 \text{ x } 100\ \%$$

Kd = $(0{,}608)^2$ x 100%
= 37%,

From the results of the above calculation to see that the value of the coefficient of determination is obtained of 37%. This indicates that the ownership of NPWP and examination of tax (SKPKB) contributes to the effect on the Income tax revenues amounted to 37%, while the rest of 63% is the influence of other variables not examined

4.1.5 hypothesis testing
4.1.5.1 Partial Hypothesis Testing (test t)

1. Hypothesis testing of partial ownership of NPWP Against Income tax revenue
   H0: β1 = 0 Means, in partial ownership of NPWP does not affect Income tax revenues.
   H1: β1 = 0 Means, in partial ownership of NPWP effect on Income tax revenues.
   Criteria: Reject H0 if count is greater than t t table, accept in terms of other
2. Hypothesis testing of partial Pemeriksan tax (SKPKB) of Income tax revenues
   H0: β2 = 0 that is, partially Pemeriksan tax (SKPKB) does not affect the receipt of income tax agency.
   H1: β2 = 0 that is, partially Pemeriksan tax (SKPKB) effect on tax revenue earnings.
   Criteria: Reject H0 if count is greater than t t table, accept in terms of other

4.2 Discussion
4.2.1 Influence Ownership NPWP Against Income tax revenues

From the research that has been done is obtained the value of the correlation between the ownership of NPWP against income tax revenues amounted to 22.5%. The relationship is positive meaning that any increase in the amount of ownership TAX ID then it will increase income tax revenues. So there are influences between ownership NPWP against acceptance of income tax agency on Tax Services Office Pratama Majalaya, Bandung. As for the rest of 77.5% influence on tax revenue income of variables not examined in this study as the number of Taxpayers effectively, taxpayer compliance, voting system, awareness of tax payers, the implementation of the tax administration and others.

So the large amount of ownership affecting the receipt of income tax TAX ID the body. The results of the prediction for next year after years of research indicates ownership NPWP

experience increased but income tax revenues decline, this answer to the phenomenon that had been featured previously as happened at KPP Pratama Majalaya in 2013 and 2014 the realization of tax revenue has decreased continuously, but the number of taxpayers increased agency in 2013 until the year 2014. With these results show that other factors more influence acceptance of the Agency's income tax compared with the amount of ownership of these other factors, TAX ID as the number of Taxpayers effectively, taxpayer compliance, voting system, awareness of tax payers, the implementation of the tax administration and others.

The hypothesis according to Sugiyono (2012:159) "is a temporary answer against the formulation of research problem, where the outline of the research problem has been stated in the question. Design of testing this hypothesis is assessed with the setting of the zero hypothesis and alternative hypothesis, research test statistics and the calculation of the value of the test statistic, the calculation hypotheses, the determination of the level of significant and conclusion of withdrawal ". Based on hypothesis testing (test t) partial ownership of NPWP against receipt of income tax agency, the result of the value of the thitung variable obtained ownership of 4.068 NPWP. This value will be compared with a value of the t-table, obtained a value of the t-table for testing the two parties of ± 2.002. Thus it can be concluded that the value of thitung is greater than the value of ttabel (4.068 > 2.002), in accordance with the criteria of testing the hypothesis that H0 is rejected and the H1 is accepted, it means partially ownership NPWP effect on tax revenues.

4.2.2 the influence of Inspection tax (SKPKB) of Income tax revenues

From the research that has been done is obtained the value of the correlation between the inspection tax (SKPKB) of income tax revenues amounted to 28.2% i.e. belongs in the category of being. The relationship is positive meaning that any increase in the number of inspection tax (SKPKB) then it will increase the acceptance of the Agency's income tax. So there are influences between the inspection tax (SKPKB) of income tax revenues at the tax services office Pratama Majalaya, Bandung. As for 71.8% of the effect on income tax revenues from the variables not examined in this study such as letters, tax evasion, tax evasion, tax collection, and others.

The hypothesis according to Sugiyono (2012:159) "is a temporary answer against the formulation of research problem, where the outline of the research problem has been stated in the question. Design of testing this hypothesis is assessed with the setting of the zero hypothesis and alternative hypothesis, research test statistics and the calculation of the value of the test statistic, the calculation hypotheses, the determination of the level of significant and conclusion of withdrawal ". Based on partial hypothesis testing (test t) inspection tax (SKPKB) of income tax revenues, the result of the value of the thitung variable obtained Inspection tax (SKPKB) of 4.734. This value will be compared with a value of ttabel, obtained a value of ttabel for testing the two parties of ± 2.002. Thus it can be concluded that the value of thitung is greater than the value of ttabel (4.734 > 2.002), in accordance with the criteria of testing the hypothesis that H0 is rejected and the H1 is accepted, it means partially Inspection tax (SKPKB) of income tax Receipts to the Agency.

V. CONCLUSIONS and SUGGESTIONS

5.1 Conclusions

1. Ownership of NPWP effect on income tax revenues, which increased the number of ownership if the NPWP then income tax revenues will also increase so no matter if otherwise.
2. Inspection tax (SKPKB) of income tax receipts to the Agency, which checks if the amount of tax (SKPKB) of income tax revenue increases then the Agency will also increase so no matter if otherwise.

5.2 Suggestions

5.2.1 practical advice

1. to increase the tax revenue income through ownership of NPWP, can be done by adding employees in regards to spool the taxpayers to have a TAX ID and further enhance the socializing again or tax briefing on the importance of taxes for development in Indonesia so as to increase awareness of the taxpayer to pay the obligations of the perpajakannya in accordance with the provisions of the applicable legislation and can increase the income tax revenues.
2. To increase the income tax revenues through tax inspection number (SKPKB) suggested by holding the extension so that taxpayers know the taxes will be due and fill out correctly the SPT will be reported so that there are no longer any doubts against the examination results, and minimize the Tax Provision Less Letters rising pay.

5.2.2 Academic Advice

For the next researcher can be used as a source of reference linked in raising tax revenues income through ownership and tax inspection with the NPWP explores another factor which in terms of increasing the amount of ownership TAX ID or overcoming a troubled taxpayers in lack of payment perpajakannya.

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VII. LAMPIRAN

Tabel 3.1
Operasional Variabel

Variabel	Konsep	Indikator	Skala
Kepemilikan NPWP	"Nomor pokok wajib pajak merupakan suatu sarana dalam administrasi perpajakan yang dipergunakan sebagai tanda pengenal diri atau identitas wajib pajak". Siti Resmi (2014:24)	Jumlah NPWP Sri Pudyatmoko (2009:132)	Rasio
Pemeriksaan Pajak	"Laporan pemeriksaan pajak merupakan dasar untuk penerbitan suatu produk hukum perpajakan yaitu Surat Ketetapan Pajak (SKP)". Siti Kurnia Rahayu (2010:323)	Jumlah Surat Ketetapan Pajak Kurang Bayar (SKPKB). Siti Kurnia Rahayu (2010:52)	Rasio
Penerimaan Pajak Penghasilan Badan	"Faktor yang berperan penting dalam mempengaruhi dan menentukan optimalisasi pemasukan dana ke kas negara melalui pemungutan pajak kepada warga negara, yaitu jumlah penerimaan pajak". Siti Kurnia Rahayu (2010:27)	Jumlah realisasi penerimaan pajak Siti Kurnia Rahayu (2010:27)	Rasio

Tabel 3.3
Pedoman untuk memberikan Interpretasi Koefisien Korelasi

Interval Koefisien	Tingkat Hubungan
0,00 – 0,199	Sangat rendah
0,20 – 0,399	Rendah
0,40 – 0,599	Sedang
0,60 – 0,799	Kuat
0,80 – 1,000	Sangat Kuat

(Sumber: Sugiyono, 2012:184)

Tabel 4.4
Uji Normalitas Data

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		60
Normal Parameters[a]	Mean	-517.8666667
	Std. Deviation	9.49430116E17
Most Extreme Differences	Absolute	.058
	Positive	.058
	Negative	-.058
Kolmogorov-Smirnov Z		.449
Asymp. Sig. (2-tailed)		.988

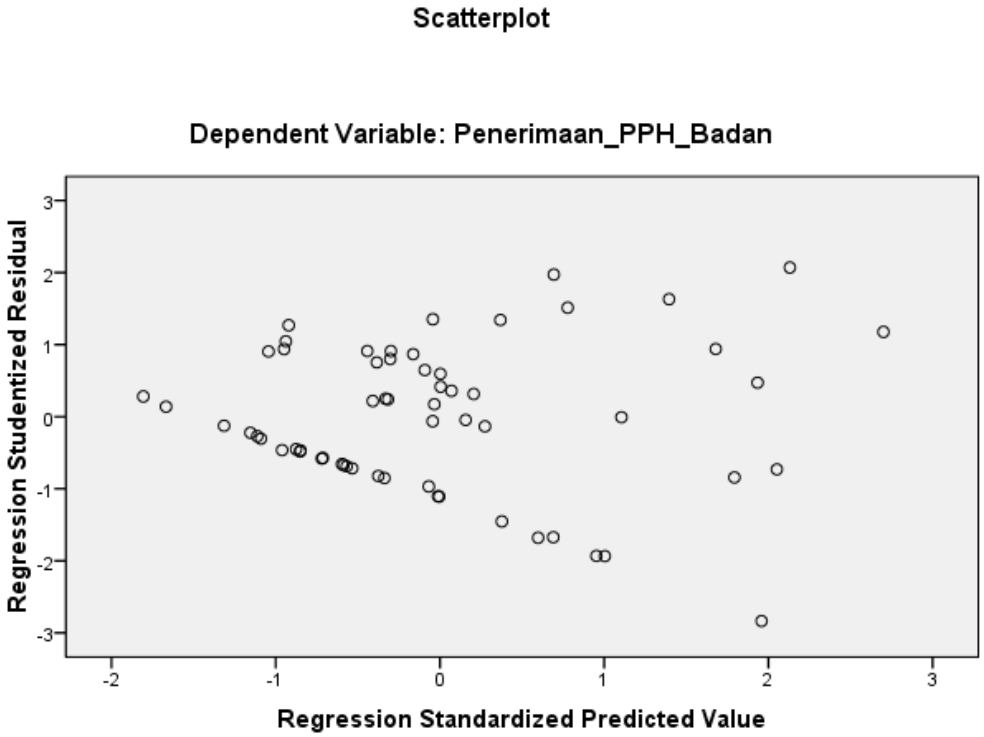
a. Test distribution is Normal.

Tabel 4.5
Hasil Uji Multikolinieritas

Coefficients[a]

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	WP	.973	1.028
	SKPKB	.973	1.028

a. Dependent Variable: Penerimaan_PPH_Badan



Gambar 4.5
Grafik Scatterplots

Tabel 4.7
Uji Autokorelasi

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.608[a]	.370	.348	9.659E17	1.714

a. Predictors: (Constant), SKPKB, WP

b. Dependent Variable: Penerimaan_PPH_Badan

Tabel 4.8
Persamaan Regresi Linier Berganda

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-1.247E18	4.882E17		-2.554	.013
	WP	4.085E15	1.004E15	.434	4.068	.000
	SKPKB	6.971E16	1.473E16	.505	4.734	.000

a. Dependent Variable: Penerimaan_PPH_Badan

Tabel 4.9
Hasil Korelasi Parsial Kepemilikan NPWP dengan Penerimaan Pajak Penghasilan Badan

Correlations

Control Variables			WP	Penerimaan_PPH_Badan
SKPKB	WP	Correlation	1.000	.474
		Significance (2-tailed)	.	.000
		Df	0	57
	Penerimaan_PPH_Badan	Correlation	.474	1.000
		Significance (2-tailed)	.000	.
		Df	57	0

Tabel 4.10
Hasil Korelasi Parsial Pemeriksaan Pajak (SKPKB) dengan Penerimaan Pajak Penghasilan Badan

Correlations

Control Variables			SKPKB	Penerimaan_PPH_Badan
WP	SKPKB	Correlation	1.000	.531
		Significance (2-tailed)	.	.000
		Df	0	57
	Penerimaan_PPH_Badan	Correlation	.531	1.000
		Significance (2-tailed)	.000	.
		Df	57	0

Tabel 4.11
Koefisien Determinasi

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.608[a]	.370	.348	9.659E17	1.714

a. Predictors: (Constant), SKPKB, WP

b. Dependent Variable: Penerimaan_PPH_Badan