PENGARUH JUMLAH WAJIB PAJAK BADAN DAN PENYAMPAIAN SPT MASA PPH BADAN TERHADAP PENERIMAAN PPH BADAN
(Studi Kasus Pada Kantor Pelayanan Pajak Pratama Sumedang Periode 2014-2016)

EFFECT OF THE AMOUNT OF CORPORATE TAXPAYERS AND THE DELIVERY OF NOTIFICATION PERIOD LETTER OF CORPORATE INCOME TAX TO THE CORPORATE INCOME TAX RECEIPTS
(Case Study At The Tax Office Pratama Sumedang Period 2014-2016)

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ABSTRACT

The research is based on the phenomenon that occurs on the number of registered taxpayers, there are still a lot of people who don't want to register themselves to get NPWP, arguing that they find it difficult to register and regarding the amount of money that is not submitted by the taxpayers correctly and in fulfilling all the obligations of taxation, this resulting in the receipt of corporate income tax doesn't fit with the target.

The aim of this research is, to determine the effect of the amount of corporate taxpayers and to submit SPT masa PPh corporate to corporate income tax at the primary tax service office in Sumedang. This research uses descriptive and verifikatif methods with the quantitative approach. Statistical test used in this research are multiple linear regression analysis, correlation analysis, determinant coefficient analysis, and hypothesis test (t test).

The result of this research show that there is a strong influence on the amount of corporate taxpayers to corporate income tax receipts as well as submission of SPT masa PPh corporate income tax.

Keywords: The Amount of corporate taxpayer, Submission of SPT masa PPh corporate and receipt of corporate income tax

I. INTRODUCTION
1.1 Background Research

National development is a continuous and sustainable activity. For Indonesia, tax revenues are very big role in securing the state budget in APBN every year, which is used as a source of funds for the government in carrying out development, the development aims to educate the life of the nation and the welfare of the people of Indonesia in a fair, prosperous and evenly, so that the goal can be realized then the required funds, one of which comes from tax revenue, the role of taxes is very important in sustaining the financing of development and revenue of the greater state is evident from the existence of state revenues derived from the tax almost 80%, hence the state revenue is very dependent on the acceptance of the sector tax (Supramono, 2010: 1; Suryadi, 2006: 105; Gunadi, 2012).

The main mission of the Directorate General of Taxation is the fiscal mission of collecting tax revenue under the tax law which is able to support the independence of government financing and implemented effectively and efficiently. Tax revenue will be realized and achieved if there is cooperation and public awareness to actively participate in paying taxes (Edi Slamet, 2015; Suryadi, 2006: 8).

The existence of tax collection intensification program is expected to increase by increasing law enforcement efforts and efforts to improve the tax administration system. Similarly, the extensification program, the increase of tax revenue is expected to increase because with the program the number of Taxpayers and the type of tax object is increasing (Tresno, Indra, Wulan, 2011).

To determine tax revenue requires a reasonable and objective planning in the sense of not only oriented to the achievement of acceptance alone but also must see the factors that can affect in determining a target of tax revenue, therefore need to examine which factors can affect tax revenue so that the target allocated can be well aligned with the existing potential (Rahmad Husein, 2013).

The achievement of corporate income tax target will be optimal and increase, supported by the increasing number of corporate taxpayers who have not registered or increase the number of new tax types (Timbul H. Simanjuntak, 2012). But the problem faced as one of the main factors of low acceptance of the body is due to the existence of corporate taxpayers who have not registered from the supposed, because there are still many taxpayers bodies that are not obedient and difficult in lacar and managed tax potential (Asep, 2017).

In addition to the amount of the taxpayer, which affects the tax revenue in particular the corporate income tax is realized, in which the taxpayer of the registered entity may report and submit by notification letter (SPT) any property or income owned by the taxpayer correctly without any counterfeiting or subtraction with intentionally owned property, then the tax revenue will be optimal, effective and realized. So if a lot of tax returns are submitted, tax revenue will be optimal (Muhammad Said, 2015: 120).

Based on the background then in concluded the topic to conduct research that is **"Effect Of The Amount Of Corporate Taxpayers And The Delivery Of Notification Period Letter Of Corporate Income Tax To The Corporate Income Tax Receipts".**

1.2 PROBLEM FORMULATION

The authors formulate the issues to be discussed in this study are as follows:

1. How large The Amount Of Corporate Taxpayers effect To The Corporate Income Tax Receipts.
2. How large The Delivery Of Notification Period Letter Of Corporate Income Tax submitted by the taxpayer effect To The Corporate Income Tax Receipts.

1.3 Research Objectives

1.3.1 Research Purpose

The purpose of this study is to determine the Effect Of The Amount Of Corporate Taxpayers And The Delivery Of Notification Period Letter Of Corporate Income Tax To The Corporate Income Tax Receipts at KPP Pratama Sumedang.

1.3.2 Research Objectives

The purpose of this study is to obtain empirical evidence on:

1) To know and analyze the magnitude of The Amount Of Corporate Taxpayers effect To The Corporate Income Tax Receipts.
2) To know and analyze the amount of The Delivery Of Notification Period Letter Of Corporate Income Tax submitted by the taxpayer effect To The Corporate Income Tax Receipts.

1.4 Usefulness Research

1.4.1 Practical Usefulness

The practical usefulness of this research is as follows:

1) For The KPP
   The results of this study are expected to be used as input materials to the tax office about the Effect Of The Amount Of Corporate Taxpayers And The Delivery Of Notification Period Letter Of Corporate Income Tax To The Corporate Income Tax Receipts.
2) Taxpayer

Providing donations of thought and knowledge to the general public especially taxpayers to better understand the taxation, especially regarding the Effect Of The Amount Of Corporate Taxpayers And The Delivery Of Notification Period Letter Of Corporate Income Tax To The Corporate Income Tax Receipts.

1.4.2 Academic Uses

1) Development of science
   The results of this research has been done, can be useful information for the development of science, especially in the field of taxation accounting.
2) For Further Researchers
   The results of this study are expected to increase insight and deepen the knowledge, especially related to the Effect Of The Amount Of Corporate Taxpayers And The Delivery Of Notification Period Letter Of Corporate Income Tax To The Corporate Income Tax Receipts.

II REVIEW OF REFERENCE, DISCUSSION FRAMEWORK AND HYPOTHETICAL

2.1 Literature Review

2.1.1 Definition The Amount Of Taxpayers

Definition of Taxpayer by Mardiasmo is:

"Taxpayer is an individual or entity which under the taxation laws is determined to perform taxation obligations, including certain tax collectors or tax cutters".

(2010:20)

2.1.1.1 Indicator The Amount Of Taxpayers

The tax collection indicator in this study uses by to Law no. 28. 2007 on General Provisions and Tax Procedures Article 1 paragraph 2, that the authors conclude the indicator of The Amount Of Corporate Taxpayers is the number of taxpayers registered at each period.

2.1.2 Definition Delivery Of Notification Period Letter

2.1.2.1 Definition Delivery Of Notification Period Letter

Definition of Delivery Of Notification Period Letter Of Corporate Income Tax by Soemarso S.R is:

"Submitting reporting and accounting for the amount of tax payable for a year or tax period, by filling out the notification letter correctly, completely, clearly and signing it. True and complete criteria are very important in filling and submitting SPT".

(2007:52)

2.1.2.2 Indicator Delivery Of Notification Period Letter

According to law No.16 of 2009 on KUP Article 1 point 11 and Regulation of the Minister of Finance Number 152 / PMK.03 / 2009 states that the indicator of Delivery of SPT of the period is the number of letters used by taxpayers who submit and report the calculation of tax obligations.

2.1.3 Definition Income Tax Receipts

Definition Income Tax Receipts by Siti Resmi is:

"Income tax is the tax imposed on a tax subject or income received or accrued within one tax year".

(2009:88)

2.1.3.1 Indicator Income Tax Receipts

The income tax Receipts indicator by Supramono and Theresia says that:

"The rise and fall of tax revenue can be seen from the realization of tax revenue".

(2010:1)

2.2 Framework

2.2.1 Effect Of The Amount Of Corporate Taxpayers To The Corporate Income Tax Receipts

By Mohammad Zain (2005:30)

"Basically, none of the verification or other technical methods can be extended until it reaches the sufficient number of taxpayers, in order to obtain a direct effect that affects tax revenue or ensures the achievement of tax compliance is very high".

By Asri Abdul Jabbar Yoesoef (2013: 183)

"Philosophically, the growth of taxpayers will bring in state income proportional to its growth. In other words tax revenue from taxpayers will be greater for Indonesia's development capital forward".

2.2.2 Effect Of The Delivery Of Notification Period Letter Of Corporate Income Tax To The Corporate Income Tax Receipts

By Jupri Bandang (2015:117)

"Submit reporting and account for the amount of tax payable for a year or tax period. By submitting a list of assets in the SPT it will improve so that the tax revenue becomes optimal, the more the number of Receipt Period received indicates that the more Taxpayers who meet their tax obligations that report and pay taxes".

While By Buddy Setianto (2016:15)

"Delivering the SPT and delivering it correctly will be very helpful and become the key in tax revenue".

2.3 Hypothesis

Based on the purpose of research deduced through propositions that exist in the paradigm of research, the authors make the following hypothesis:

H1: The amount of corporate taxpayer has significant effect on corporate income tax.

H2: Submission of Letter of Notification of Corporate Income Tax has significant effect to corporate income tax.

III RESEARCH METHODS

3.1 Research Methods Used

By Sujoko, Stevanus dan Yuliawati (2009:7) define research methods is:

"Research method is strategy in doing research including stages performed in conducting research".

The method used by the writer is descriptive and verification method with quantitative approach where descriptive method is a writing that describes the actual situation about the object under study, while the verification method with quantitative approach aims to know the relationship between two or more variables by analyzing the view on the data numeric (number).

By Uma Sekaran (2003:158) Understanding descriptive method is as follows:

"Descriptive method is done to know and be able to explain the characteristics of variables studied in a situation".

By Masyhuri (2008:45) on Umi Narimawati (2010:29) the definition of the verification method is as follows:

"The verification method is to check whether or not it is correct to explain a way with or without improvements that have been implemented elsewhere by addressing problems similar to life".

In the implementation, this research uses the type or tool form of descriptive and verification research conducted through data collection field.

Based on its nature, by Sugiyono (2013: 14) there are several types of research, among others:

"1. Quantitative research, is a study by obtaining data in the form of numbers or qualitative data that is suspected.
2. Qualitative research, qualitative data is data in the form of words, schemes, and images".

While by Arikunto (2006:78) Quantitative research methods are as follows:

"Emphasizes its analysis on numerical data (numbers) from the start of data collection, as well as the retrieval of the results".

Researchers analyze the data that has been described by using quantitative methods.

Unit of analysis in this research is Tax Office Pratama Sumedang. Determination of this unit of analysis is based on objective considerations, to describe research on Effect Of The Amount Of Corporate Taxpayers And The Delivery Of Notification Period Letter Of Corporate Income Tax To The Corporate Income Tax Receipts. And observation observation unit in this research is Section Data Processing and Information at Tax Office Pratama Sumedang.

3.2 Operationalization of Variables

In accordance with the research title Acceptance of Corporate Income Tax is influenced by The Delivery Of Notification Period Letter Of Corporate Income Tax and The Amount Of Corporate Taxpayers, the variables to be studied can be distinguished on two variables is:

1) Variable *Independent* (Variable X_1)
   Independent variables or independent variables are the variables that affect other variables or the cause of change or the emergence of dependent variable (bound). In relation to the problem under study, then the first independent variable in this study is " Amount Of Corporate Taxpayers ".
2) Variable *Independent* (Variable X_2)
   That is the variables that influence or the cause of changes to other variables in relation to the problems studied, then the second independent variable in this study is "Delivery Of Notification Period Letter Of Corporate Income Tax ".
3) Variable *Dependent* (Variable Y)
   Dependent variable or dependent variable is the variable that influenced by other variables or which become due to the existence of independent variable (free). In relation to the problem under study, then the dependent variable is "The Corporate Income Tax Receipts ".

To clarify about the research variables that the authors use in research can be seen in table 3.1 page 11 follows:

3.3 Data source

Data source there are two kinds of primary data and secondary data. By Husein Umar (2008: 41) states that:

"Primary data is data obtained from the first source either from individuals or individuals such as the results of interviews or the results of filling out a questionnaire commonly conducted by researchers. While secondary data is the primary data that has been processed further and presented either by the collector of primary data or by others such as in the form of tables or diagrams".

Sources of data needed in research on The Amount Of Corporate Taxpayers And The Delivery Of Notification Period Letter Of Corporate Income Tax To The Corporate Income Tax Receipts is secondary data.

3.4 Population, Sample and Place and time of study

3.4.1 Population

Population is an object or subject that meets certain criteria that have been determined by researchers. Understanding the population by Usman and Akbar (2011: 42) is:

"All values both calculated and measured, both quantitative and qualitative, rather than certain characteristics of a complete and clear set of objects".

By Margono (2010: 118) about definition population is:

"Population is the entire data that became the center of attention of a researcher within the scope and time specified. The population is related to the data. If every human being gives a data, then the size or number of population will be equal to the number of people".

Based on this understanding, the population in this study were 36 monthly reports on the data of the number of registered taxpayers, the amount of corporate tax returns submitted, the amount of realization of corporate income tax on KPP Pratama Sumedang.
The entire population is used as a sample.

3.4.2 Sampling

By researching the sample, it is hoped that the results obtained will give the conclusion of the picture according to the characteristics of the population. By Arikunto (2006: 131) explains that:

> "The sample is the partial or representative of the population under study. If we will only examine a portion of the population, then the study is called a sample study".
>
> Then by Tony (2013:27) is:
>
> "The sample is part of the population taken / determined based on certain characteristics and techniques".

The sampling technique used in this study is saturated sampling. By Arikunto (2006: 131) explains that is:

> "Saturation sampling is a sampling technique when all populations are used as a sample and are also known as the census. This saturated sampling will be conducted if the population is less than 30 people".

3.5 Method of collecting data

Data collection techniques By Sugiyono (2013: 224) is:

> "Data collection techniques are the most strategic step in the research, because the main purpose of the research is to get the data".

To support the results of these studies, the authors collect the necessary data by:

a. Literature review
   Library research is done as an effort to obtain data that is theoretical as a comparison with research data obtained. The data can be obtained from literature, lecture notes and other writings related to the research.
b. Documentation
   That is a step collecting data is done by collecting and analyzing documents related to the problem that will be described in the research.

3.6 Data Testing Method

The data used in this study is secondary data, where the data obtained by the author is the second data that has been further processed and the data presented by other parties, then the method of testing data used in this study is Classical Assumption Testing.

In the use of multiple linear analysis, it takes some testing of classical assumptions. Some classical assumptions of multiple linear regression (Multiple Linear Regression) as a tool to analyze the influence of the variables studied from normality test, multicollinearity test, heteroscedasticity test and autreteration test.

Classic assumption test

By Ghozali (2011:57) definition about Classic assumption test is:

> "Classic assumption test is used to obtain a good regression model, free of data deviation consisting of multicolonierity, heteroscedasticity, autocorrelation and normality".

The method used to test deviations of classical assumptions is as follows:

a) Normalization Test

By Ghozali (2011:163) is:

> "To find out whether the data on the resulting regression equation is normally distributed or not abnormally distributed. The regression equation is said to be good if it has free variable data and the dependent variable is near normal or normal distribution".

b) Multicolinearitas Test

By Ghozali (2011:105) is:

"To test whether the regression model found any correlation between independent variables, a good regression model should not occur correlation between independent variables, if independent variables correlate each other, then these variables are not orgonal. The orgonal variable is an independent variable whose correlation value among the independent variables equals zero".

c) Heteroscedasticity Test

By Ghozali (2013:139) is:

"To test whether in the regression model there is a variance inequality of the residual one observation to the other. If the variance of the residual one observation to another observation remains, then it is called homoscedasticity and if different it is called heteroscedasticity".

d) Autocorrelation Test

By Ghozali (2011:110) is:

"To test whether in the linear regression model there is a correlation between the confounding error in period t with the t-1 period interrupt error (previously)".

3.6.1 Multiple Linear Regression Analysis

By Albert Kurniawan (2010:52) is:

"Influence between more than 2 variables, which consist of or more independent variable and 1 dependent variable and also used to build equations and use the equation to make prediction (prediction)".

In this study, multiple linear regression analysis is used to prove the extent of the relationship between The Amount Of Corporate Taxpayers and The Delivery Of Notification Period Letter Of Corporate Income Tax To The Corporate Income Tax Receipts. Multiple regression analysis is used to predict how the situation (ups and downs) of the dependent variable, when two or more independent variables as indicators. This analysis is used by involving two or more independent variables between the dependent variable (Y) and the independent variables (X1 and X2).

IV RESEARCH RESULT AND DISCUSSION

4.1 Research Results

In this chapter, will be described the results of research related to the Effect The Amount Of Corporate Taxpayers and The Delivery Of Notification Period Letter Of Corporate Income Tax To The Corporate Income Tax Receipts. The main data source used in this research is secondary data obtained from Data the Amount of corporate Taxpayers, the amount of SPT submitted and Realization of Income Tax Income Corporate with observation unit of Information Data Processing Division (PDI) at Tax Office Pratama Sumedang for 36 months in period 2014-2016.

4.1.1 Correlation Analysis

Correlation analysis aims to measure the power of association (relationship) linear between two variables. Correlation also does not show functional relationship. In other words, correlation analysis does not distinguish between the dependent variable and the independent variable. In this case to see the relationship between The Amount Of Corporate Taxpayers and The Delivery Of Notification Period Letter Of Corporate Income Tax with The Corporate Income Tax Receipts both partially and simultaneously.

a. Correlation between The Amount Of Corporate Taxpayers with The Corporate Income Tax Receipts

In the table above, it can be seen that the correlation value between The Amount Of Corporate Taxpayers with The Corporate Income Tax Receipts is 0.667. Correlation value is marked positive, which indicates that the relationship that occurs is the same direction which means the amount of registered taxpayers, will be followed by the higher income tax on corporate income. Based on the correlation coefficient interpretation, the correlation value of 0.667 belongs to a strong category of relations, within the interval class between 0.600 - 0.799.

b. Correlation between The Delivery Of Notification Period Letter Of Corporate Income Tax with The Corporate Income Tax Receipts

In the table above, it can be seen that the correlation value between the delivery of SPT with the Income Tax Receipts is 0.391. Correlation value marked positive, which indicates that the relationship that occurs is the same direction which means the number of tax returns delivered by the taxpayer, will be followed by the higher income tax on corporate income. Based on the correlation coefficient interpretation, the correlation value of 0.391 belongs to the low correlation category, within the interval class between 0.200 - 0.399.

4.1.2 Coefficient of Determination

Coefficient of determination (R^2) aims to measure how far the ability of the model in explaining the variation of independent variables. The value of the coefficient of determination is between zero and one, the small value of R^2 means the ability of independent variables in explaining the variation of the dependent variable is very limited. On the problem under investigation is the influence of the amount of corporate taxpayers and the submission of tax return period of corporate income tax simultaneously in contributing influence to the dependent variable.

Based on the output from data processing, it is obtained that R-square is 0,759 or 75,9%. The value shows that the amount of corporate taxpayers and the submission of SPT Period of Income Tax Agency simultaneously in giving effect to variable Income Tax Agency of 57.6%. While the rest of 100% - 57.6% = 42.2% other is the influence of other variables that are not researched.

4.2 Discussion

After doing some testing in this research, hereinafter there are some things that will be discussed in this section about test result for variable of The Amount Of Corporate Taxpayers and The Delivery Of Notification Period Letter Of Corporate Income Tax To The Corporate Income Tax Receipts.

4.2.1 Effect of Amount Of Corporate Taxpayers To The Corporate Income Tax Receipts

Based on the results of hypothesis testing showed that the amount of corporate taxpayers significantly influence the corporate income tax, the effect of the amount of corporate taxpayers on corporate income tax receipts 44.1%. This means that the increasing amount of corporate taxpayers then Income Tax Income will also increase.

Hypothesis testing results supported by the theory that the growth of taxpayers will bring state income proportional to its growth. In other words tax revenue from taxpayers will be greater for Indonesia's development capital forward (Abdul Jabbar Yoesoef, 2013: 183). But contrary to the phenomenon that occurred in the Tax Office Pratama Sumedang that the amount of taxpayers always increase every year in 2014-2016 but the increase in the amount of registered taxpayers bodies has not been balanced with corporate income tax receipts that reach the target (Asep: 2017).

Therefore Tax Office Pratama Sumedang through Extensification section should always try to provide socialization about the importance of registering as a taxpayer when the community to build a business, especially with e-registration system. And provide strategies and breakthroughs in order to track the potential tax and the extension of tax payments every month to taxpayers who have registered, in order to increase taxpayers who pay taxes, so that tax revenues increased and can reach targets that have been determined in the previous year (Asep: 2017).

The results of this hypothesis testing also support / in line with the results of previous research as done by Putri Asdora (2014) the amount of corporate taxpayers have a significant positive effect on the total income tax revenue, the more new taxpayers registered, it will affect the income tax on corporate income and similarly the research put forward by Nicola Putra Pratama, Dwiatmanto and Rosalita Rachma Agusti (2016) which states that the amount of taxpayers significant effect on income tax receipt.

4.2.2 Effect The Delivery Of Notification Period Letter Of Corporate Income Tax To The Corporate Income Tax Receipts

Based on the results of hypothesis testing showed that the submission of SPT during corporate income tax significantly influence the corporate income tax, the amount of SPT submission during corporate income tax on corporate income tax receipts of 13.4%. Relation of

corporate tax return submission with corporate income tax receipt marked positive that indicate that relationship happened in the same direction. They fall into the low category of relationships. Which means that the more SPT period corporate income tax on the KPP pratama Sumedang the more accumulated also receipt of corporate income tax received.

Hypothesis testing results supported by the theory in the previous discussion which states that submit reporting and accountable the amount of tax payable for a year or tax period. By submitting a list of assets in the SPT it will improve so that the tax revenue becomes optimal, the more the number of Receipt Period received indicates that the more Taxpayers who meet their tax obligations that report and pay taxes (Jupri Bandang, 2015:117).

But contrary to the phenomenon that occurred in Tax Office Pratama Sumedang shows that the tax return period of corporate income tax but not followed by receipt of corporate income tax that reaches the target (Redi, 2017).

Therefore Tax Office Pratama Sumedang through the waskon and the officers always provide excellent service and taxpayer interaction with well established fiscal and improve supervision and find out the truth of the results of tax payable in conveyed taxpayers on his SPT through a second party or third, in order to avoid fictitious or underpayment tax and give strict sanction for delay or not at all deliver the notice letter (SPT) of the period, either because of negligence and deliberate.

The results of this hypothesis testing also support / in line with the results of previous research as conducted by Euphrasia Susy Suhendra (2010) in which the number of SPT submitted significant effect on the increase of corporate income tax revenue. Then by research Yudi, Hadak and Siti (2014), the amount of notification period received influences the amount of corporate income tax. The more number of notices received receivable indicates that more and more taxpayers who meet their tax obligations are reporting and paying taxes so that the amount of corporate income tax revenue will increase.

V CONCLUSIONS AND SUGGESTION

5.1 Conclusions

Based on the phenomenon, the formulation of the problem, the framework of thought, the hypothesis and the results of data analysis of The Amount Of Corporate Taxpayers and The Delivery Of Notification Period Letter Of Corporate Income Tax To The Corporate Income Tax Receipts on KPP Pratama Sumedang, the authors take some conclusions as follows:

1. Based on the results of hypothesis testing showed that the amount of corporate taxpayers significantly influence the Corporate Income Tax Receipts. The amount of corporate taxpayers contributes to corporate income tax receipts of 44.1%.
2. Based on the results of hypothesis testing showed that the Delivery Of Notification Period Letter Of Corporate Income Tax during corporate income tax significantly influence the income tax on corporate income, contribution influence on corporate income tax receipts of 13.4% at KPP Pratama Sumedang.

5.2 Suggestion

5.2.1 Operational Suggestions

After the authors give conclusions from the results of research on the effect The Amount Of Corporate Taxpayers and The Delivery Of Notification Period Letter Of Corporate Income Tax with The Corporate Income Tax Receipts at the Tax Office Pratama Sumedang, the authors will provide suggestions as follows:

a) For KPP Pratama Sumedang

1. To increase the order for corporate income tax revenue is achieved through the amount of corporate taxpayers suggested for Tax Office Pratama Sumedang through the Extensification must always try to provide socialization about the importance of registering as a taxpayer when the community to build business, especially with e-registration system. As well as providing strategies and breakthroughs in order to track the potential tax by adding new taxpayers and the extension of tax payments every month to taxpayers who

have registered, in order to increase taxpayers who pay taxes, so that tax revenue increased and can reach the target that has been determined.

2. To increase the order for corporate income tax revenue is achieved through the submission of corporate tax return period is recommended for the Tax Office Pratama Sumedang through the waskon and the officers always provide excellent service and taxpayer interaction with well established fiscal and improve supervision and find out the truth of the results of tax payable by the taxpayer to his SPT through a second or third party, in order to avoid any fictitious or underpayment tax and give strict sanctions for the delay or not to deliver the notice of the Good Time due to negligence or deliberate. The number of people who manipulate and not fully include and convey all the wealth and wealth in the SPT period then the impact on corporate income tax receipts that still have not mencpai target or optimal in KPP Pratama Sumedang.

b) For Taxpayer

To increase the income tax for corporate income through the number of corporate taxpayers and the submission of corporate tax returns, taxpayers must be active in following the socialization provided by KPP Pratama Sumedang on how to register as taxpayers and knowledge for taxpayers in compliance with all tax obligations.

5.2.2 Academic Suggestions

1. Development of Science

   The results of this research have been conducted, can provide the development of science, especially in the field of taxation accounting and to explore the number of corporate taxpayers and the submission of tax return period of corporate income tax that affect the receipt of corporate income tax.

2. For Further Researchers

   It is suggested that subsequent researchers can provide more empirical evidence from the concept that has been studied that the income of corporate income tax is influenced by the number of corporate taxpayers and submission of tax return period of corporate income tax. In addition the next researcher is expected to conduct the same research, by adding indicators, the same method but the unit of analysis, the population and the different samples in order to obtain conclusions that support and strengthen the theories and concepts that have been built previously, both by researchers and previous researchers.

ATTACHMENT
Table 3.1
Operationalization of Variables

Variable	Concept Variable	Indicator	Scale
The Amount of Corporate taxpayers (Variable X_1)	"A Taxpayer is an individual or entity which, under the taxation legislation, is determined to perform taxation obligations, including certain tax collectors or tax cutters" (Mardiasmo, 2010: 20)	Amount of taxpayers registered in each period (Undang-Undang No.28. Tahun. 2007)	Ratio
The Delivery of Notification Period Letter Of Corporate Income Tax (Variable X_2)	"Submission of notice of time, namely the submission of a notice period, namely to submit reporting and accountable for the amount of tax payable for a year or tax period, by filling the notification letter correctly, complete, clear and signed". (Soemarso S.R, 2007:52)	Number of SPT Period submitted and reported by the Taxpayer (Soemarso S.R, 2007:52)	Ratio
The Corporate Income Tax Receipts (Variable Y)	"Increase in tax revenue itself can be seen from the realization of tax revenue" (Supramono dan Theresia, 2010:1)	Realization of income tax receipts (Supramono dan Theresia (2010:1)	Ratio

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