THE EFFECTS OF PERIOD TAX RETURN AND TOTAL TAXPAYERS TO CORPORATE INCOME TAX
(Study Case at 2 KPP Pratama Registered in DJP West Java Regional Office I)

By:
NUR FITRI ISMAYANTI
Program Studi Akuntansi, Fakultas Ekonomi dan Bisnis
Universitas Komputer Indonesia
Email: nurfitriismayanti@gmail.com

ABSTRACT

The phenomenon that occurred in the Regional Office of Directorate General of Taxation West Java I period 2012-2016, SPT Period decreased due to taxpayers who do not report corporate tax returns. Taxpayers have increased but receipts decline.

Sampling method used in this research is purposive sampling with criteria appropriate for data collection, with data as much as 120 month financial statement of period notice, amount of taxpayer and income of corporate income tax from 2 KPP registered in Regional Office of Directorate General of Tax Java West I period 2012-2016, data collection is done through field research. Data were analyzed using SPSS 23.0 application.

The results of this study indicate the number of SPT Masa of income tax body income has a relationship enough and has a positive direction and the number of taxpayers on corporate income tax receipts have a relationship and have a positive direction.

Keywords*: Period Tax Return, Total Taxpayers and Corporate Income Tax.*

I. PRELIMINARY

1.1 Background

Tax revenue plays an important role and is an increasing state revenue compared to revenue from the oil and gas sector (Mardiasmo 2011: 2). Taxes are a major component of domestic revenues, so the revenue target of this tax continues to increase every year and is a

potentially large enough to be explored, the determination of very high revenue targets and always increasing significantly from year to year is one proof, tax is excellent for state revenue, funding needs to run the government and public services, as well as the limited alternative financial resources of the state, is demanding the government raise revenue in taxes so no wonder this time the tax has an important role in the structure of state revenues Indonesia (Agusti and Herawaty, 2009: 2).

In sync with the calculation and payment of tax liabilities, in terms of its period, tax reporting also includes monthly and annual reporting. Monthly reporting consists of a tax report on its own behalf and a report on the withholding or collection of taxes of others (Gatot S.M. Faisal, 2009 102-103). Means tax reporting is a period tax return (SPT), the letter by the taxpayer is used to report the calculation and / or payment of taxes and / or non-taxable income and / or assets and liabilities in accordance with the provisions of tax legislation. Tax reporting facility either monthly or yearly (2009 Gatot Faisal 102-103 B.C.).

The tax ratio is used to assess the level of compliance of the payment of taxes by the people in a country. Logically, the higher the tax ratio, the more obedient the taxpayer in performing his tax obligations (Danny Darussalam, July 2008). The value of this tax ratio can still be increased, because over the last few years the number of taxpayers has always increased (Agus Nugroho Jatmiko, 2006). Some people have put taxes as a liability in the state, which is a means to participate in assisting the implementation of state duties are handled by the government (Agus Nugroho Jatmiko; 2006).

1.2 Identification of Problems

1. Recorded corporate income tax return in 2014 in KPP Pratama Tasikmalaya and KPP Pratama Bandung Tegallega decreased.
2. Recorded corporate taxpayers each year increased but did not affect the receipt of corporate income tax.
3. Recorded taxpayer does not submit the period tax return.

1.3 Formulation of the Problem

1. How much the influence of period tax return to the receipt of corporate income tax.
2. How much the influence of Total Taxpayers on corporate income tax receipts.

1.4 Intent and Purpose of the Resaerch

1.4.1 Research Intent

The purpose of research is the things to be achieved in a study (Happy Susanto, 2010: 39). The purpose of this research is to find the truth of period tax return and total taxpayers effects on Corporate Income Tax by using data obtained and tested empirically, to solve the problem.

1.4.2 Research Purpose

1. To study and analyze how the effect of a period tax return to corporate income tax.
2. To know and analyze how the total taxpayers to corporate income tax.

1.5 Usefulness of Research

1.5.1 Practical Utility

1. For Researchers
   Researchers expect the results of research can be useful and to increase knowledge and also get a direct picture of the effects of the period tax Return and total taxpayers to corporate income tax.
2. For the Tax Office
   Can be a useful input material on the effects of the Period Tax Return and Total Taxpayers to corporate income tax.
3. For Other Researchers
   Can be used as additional materials and thoughts in further research in the same field, namely the effects of the period tax return and total taxpayers to corporate income tax.

1.5.2 Academic Usefulness

1. For Researchers
   Can Increase the researcher's knowledge about deeper taxation, especially regarding the effects of period tax return and total taxpayers to Corporate Income Tax and one of the requirements to take the trial of research level S1 Accounting Study Program Faculty of Economics University Computer Indonesia.
2. For Agencies

This research is also expected to give reference to the Regional Office of DJP Jabar 1 concerning the effects of period tax return and total taxpayers on Corporate Income Tax.

3. For Other Researchers

   The results of research conducted by researchers is expected to be useful as a reference research in the framework of subsequent research relating to the problems of taxation that occurred in Indonesia.

II. LITERATURE REVIEW, FRAMEWORK, AND HYPOTHESES

2.1 Literature Review

2.1.1 Period Tax Return

According to Resmi (2014: 43) explains that:

> "Period tax return (SPT) is a Notice Letter used for reporting on monthly tax payments".

2.1.2 Total Taxpayers

According to Siti Kurnia Rahayu and Ely Suhayati (2010: 29) put forward the notion of the taxpayer as follows:

> "A taxpayer is a person or entity which at the same time meets objective conditions, that is, if a domestic taxpayer obtains or receives income that exceeds the minimum taxable limit or so-called PTKP (Non-Taxable Income), and if he is a foreign taxpayer receive or earn income from sources in Indonesia with no minimum limit (PTKP). The objective requirement means fulfilling the requirements as stipulated in Law no. 36 of 2008 ".

2.1.3 Corporate Income Tax

According to Triani Suryarini and Tarsis Tarmidji (2012: 46) explains that:

> "Tax receipts are all State revenues derived from tax revenues, non-tax state revenues, as well as grant receipts from domestic and overseas".

2.2 Framework

2.2.1 The Effects of Period Tax Return on Corporate Income Tax

period tax return is a letter used by the Taxpayer to report the calculation or payment of tax for a tax period. The more the number of accepted tax return periods indicates that the more

Taxpayers who meet their tax obligations are reporting and paying taxes so that the amount of Corporate Income Tax will increase (Yudi, Hadak and Siti, 2014: 7).

2.2.2 The Effects Total Taxpayers On Corporate Income Tax

Taxpayer is one of the subject of income tax and other types of taxes, cheap Taxpayer amount of course will continue to grow Income Tax Agency (Mardiasmo, 2011: 7). With the cheap Number of Taxpayers, the Income Tax Agency will increase (Ai Nur Bayinah, 2015: 118).

According to Siti Kurnia Rahayu (2010: 90) tax policy in order to increase tax revenue.

2.3 Hypotheses

According Sugiyono (2011: 64) research hypothesis is:

> "Hypothesis is a temporary answer to the formulation of research problems, where the formulation of research problems have been expressed in the form of a sentence question".

Based on the above framework, the hypothesis in this study are:

Ha1: period tax return affects Corporate Income Tax.

Ha2: Total Taxpayers effect on Corporate Income Tax.

III. RESEARCH METHODS

3.1 The Research Method Used

The research method is a method used by researchers in collecting research data. This research method using descriptive and verifikatif method. By using the research method will be known the influence or significant relationship between the variables studied so as to produce a conclusion that will clarify the picture of the object under study.

3.2 Operational Variables

Operationalization of variables is needed to determine the type of indicator as well as the scale of the variables involved in the study. So that hypothesis testing with statistical tool can be done correctly according to research title.

According Sugiyono (2014: 58) operationalization of variables is anything in the form of what is set by the researchers to learn so obtained information about it, then drawn conclusions.

1. Independent Variable (Variabel Bebas)

According to Sugiyono (2013: 39) Independent Variables in the Indonesian language is often referred to as independent variables. Independent variables are variables that affect or which causes the change or the emergence of the dependent variable (bound).

The independent variable or independent variable in this research is period tax return (X1) and total taxpayers (X2).

2. Dependent Variable (Variabel Terikat)

According Sugiyono (2013: 39) dependent variables in the Indonesian language is often called the dependent variable. The dependent variable is a variable that is influenced or which becomes a result, because of the independent variables.

3.3 Data Source and Data Collection Technique

3.3.1 Data Source

Sources of data used in this study is secondary data, because the researchers did not collect the data themselves but the required data came from the second party. Secondary data can be obtained by reading, studying and understanding through other media sourced from the literature and library books or data from the company related to the problem under study.

3.3.2 Data Collection Technique

Data collection techniques used in this study are as follows:

1. Field Research

   Field research is a research conducted directly in the company that became the object of research. The data obtained are secondary data obtained by:

   a. Observation

      According to Husein Umar (2014: 51) states that the observation is a technique that requires the observation of the researcher either directly or indirectly to the object of research.

   b. Interview, that is data collecting technique by doing direct face to face to get information related to employees of Regional Office of DJP West Java I.

   c. Documents

Data collection by recording data related to the problem to be researched from documents related to the company. Based on this research is expected to get data about the amount of corporate income tax, letter of notification of period and amount of taxpayer, and other information needed.

2. Library Research

   The data collection is done by reading the literature, the books on the theory of the problems studied and using internet media as supporting media in tracking additional information about the theory and data required in this research.

3.4 Population, Sample and Place and Time of Study

3.4.1 Population

Populations in this study are registered in the Regional Office of Directorate General of Taxation of West Java I with data Receipts corporate income tax, letter of notification of the period and total taxpayers.

3.4.2 Sampling

The number of samples in this study are 2 KPP Pratama registered in Kanwil DJP West Java I with 5 periods are 2012-2016. So that the sample in this research is 120 Corporate Income Tax Report.

3.4.3 Place of Research

The research was conducted at the Regional Office of Directorate General of Taxation West Java I which is located at Asia Afrika street No.114, Bandung 40261 Phone. 022-4232195.

3.4.4 Research Time

The timing of the study began in January 2017 until August 2017.

3.5 Data Testing Methods

1. **Classic Assumpsion Test**

   To obtain more accurate results in multiple regression, it is necessary to test the classical assumptions. There are several assumptions that must be met before using Multiple Linear Regression as a tool to analyze the influence of variables studied. Some of the assumptions are:

   a. Normality test

This normality test aims to test whether in the regression model, the disruptive or residual variable has a normal distribution.This test must be met since t test assumes that the residual value follows the normal distribution. Normality test can use Kolmogorov- Smirnov Test.

b. Multicollinearity Test
   Multicollinearity test aims to test whether in the regression model found the existence of correlation between independent variables (independent). Good regression model should not occur correlation between independent variables. (Ghozali, 2005: 91). The way used to detect the presence or absence of multicollinearity is by: using Variance Inflation Factors (VIF).
c. Heteroscedasticity Test
   The heteroscedasticity test aims to test whether in the regression model the variance and residual inequality of one observation to another observation occurs, if the variance and residual one observation to another observation remains, it is called homoscedasticity and if different is called heteroscedasticity.
d. Autocorrelation Test
   The autocorrelation test aims to test whether in the linear regression model there is a correlation between the confounding error in period t with the intruder error in period t-1 (previous). An easy way to detect autocorrelation can be done with Durbin Watson (D-W) test (Ghozali, 2005: 95).

2. Multiple Linear Regression Analysis

the use of regression analysis, is to decide whether the rise and decrease in independent variables of the notice period and the number of taxpayers can be done through raising and lowering the dependent variable of Income Tax Income Agency. equation through calculation:

$$Y = a + b_1X_1 + b_2X_2$$

(Source: Sugiyono, 2009)

Where:
Y = Corporate Income Tax
X1 = Period Tax Return
X2 = Total Taxpayers
α = constants
β_1,β_2 = Line Direction Coefficient

Multiple linear regression with two independent variables X1 and X2 small squares method gives the result that the coefficients a, b1 and b2 can be calculated using the formula according to Sugiyono, 2010: 279, namely:

$$\sum Y = na + b_1 \sum X_1 + b_2 \sum X_2$$

$$\sum X_1 Y = a \sum X_1 + b_1 \sum X_1^2 + b_2 \sum X_1 X_2$$

$$\sum X_2 Y = a \sum X_2 + b_1 \sum X_1 X_2 + b_2 \sum X_2^2$$

If b1 and b2 are positive, then this indicates a unidirectional relationship between the independent variable and the dependent variable. In other words an increase or decrease in the size of the dependent variable. Whereas if the value of b1 and b2 negatively means showing the opposite relationship between independent variables with dependent variable. In other words any increase in the value of the independent variable will be followed by a decrease in the value of the dependent variable and vice versa.

3. Partial correlation analysis

Correlation analysis is an analysis used to determine the direction and strength of relationships between variables. Arra is expressed in positive and negative, while the strong or weak relationship is expressed in the magnitude of the correlation coefficient. The correlation coefficient value can be expressed -1 ≤ R ≤ 1 if:

a. If (-) there is a negative relationship.
b. If (+) means there is a positive relationship.

4. Coefficient of Determination Analysis

Coefficient of determination function to know the amount of Corporate Income Tax through period tax return and Total Taxpayers at Regional Office DJP West Java I. To see how much influence each then used the square of the partial correlation (coefficient of determination), namely:

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

Keterangan:

Kd = Coefficient of Determination
R = Correlation coefficient

3.6 Data analysis method

1. Partial Hypothesis Testing (Test Statistic t)

To test whether there is a significant influence of the independent variables (X) on the dependent variable (Y), then the test is done by using t statistic test with the following steps:

a. Determine the partial hypothesis between independent variables to the dependent variable
b. Determining Significant Levels determined by 5% of degrees of freedom (dk) = (n - k - l), to determine t table as the boundary of the reception area and the rejection of the hypothesis. The significant level used is 0.05 or 5% because it is considered sufficient to represent the relationship of the variables studied and the level of significance commonly used in the research station.

c. Calculate the value of t arithmetic by knowing whether the variable correlation coefficient significant or not with the formula:

$$t_1 = r_1 y \sqrt{\frac{n-k-1}{(1-r_1 y^2)}} \quad dan \quad t_2 = r_2 y \sqrt{\frac{n-k-1}{(1-r_2 y^2)}}$$

Where:
r = Partial correlation specified
n = Total Sample
t = t Count

2. Draw Regional Acceptance and Rejection

The description of the acceptance or rejection of the hypothesis and its criteria and conclusions will be explained below:

Results t arithmetic compared with t table with criteria:

a. If t arithmetic> t table then Ho is in the area of rejection, meaning Ha accepted means between variables X and Y variables have influence.
b. If-t arithmetic ≤ t table ≤ t arithmetic then Ho is in the area of acceptance, meaning Ha rejected means between variables X and variable Y no effect.
c. t arithmetic sought by the formula t calculation count
d. t table is searched in the student t distribution table with the following conditions, α = 0.05 and db = (n - k - 1)

3. Withdrawal Conclusion

The shaded area is a region of rejection, and vice versa. If t count falls in the area of rejection (acceptance), then Ho is rejected (accepted) and Ha accepted (rejected). This means the coefficient of regression is significant (not significant). In conclusion, there is influence (no effect) Corporate Income Tax through Period Tax Return and Total Taxpayers. The significance level is 5% (α = 0.05), meaning that if the null hypothesis is rejected (accepted) with 95% confidence level, then it is likely that the result of conclusion has 95% truth and this indicates the presence (absence) of persuasive effect (significant) between the two variables. In this case it is indicated by rejection (Ho) or alternative acceptance (Ha).

IV. RESEARCH RESULT AND DISCUSSION

4.1 Research Result

4.1.1 Descriptive Analysis of Total Period Tax Return and Total Taxpayers and Corporate Income Tax

Before discussing Total Period Tax Return and Total Taxpayers and Corporate Income Tax will be discussed about the development that became the focus in this research is Total Period Tax Return and Total Taxpayers and Corporate Income Tax Regional Office DJP West Java I.

4.1.1.1 Descriptive Analysis of Total Period Tax Return

From the results of the study obtained the Total Period Tax Return on the Regional Office DJP West Java I period 2012-2016 consists of KPP Pratama Tasikmalaya and KPP Pratama Tegallega.

In KPP Pratama Tasikmalaya and KPP Pratama Bandung Tegallega decreased and increased. KPP Pratama Tasikmalaya in 2012 decrease occurred in February, May, August, October, December. In 2013 the decline occurred in February, April, May, June, November. In 2014 the decline occurred in February, March, April, July. In 2015 the decline occurred in April, May, July. In 2016 the decline occurred in February, May, July, September, November. While in KPP Pratama Bandung Tegallega In 2012 the decline occurred in April, May, July, September, November, December. In 2013 the decline occurred in February, March, June, July, September, December. In 2014 the decline occurred in March, April, May, August, October, December. In 2015 the decline occurred in February, April, May, July, September. In 2016 the decline occurred in February, May, July, September, November. This decrease is due to the number of taxpayers who have not reported the SPT period and the lack of taxpayer's fall in paying and depositing the SPT and the absence of socialization of the taxpayer.

4.1.1.2 Descriptive Analysis of Total Taxpayers

From the research results obtained the development of Total Taxpayers at Regional Office DJP West Java I period 2012-2016 consists of KPP Pratama Tasikmalaya and KPP Pratama Tegallega.

In KPP Pratama Tasikmalaya every month experiencing an increase in this happens because the socialization and counseling is intensively done to the taxpayer and show that the

quality of service apparatus is better then followed by the better the taxpayer motivation body. While in KPP Pratama Bandung Tegallega decreased and increased In 2012 the decline occurred in February, May, June, July, September, December. In 2013 the decline occurred in February, April, May, June, September, October, November. In 2014 the decline occurred in February, March, July, August, October. In 2015 the decline occurred in January, March, June, July, October, December. In 2016 the decline occurred in May, July, August, October, November, December. This decrease is due to the poor service quality to the taxpayer and less than the maximum will decrease the willingness to pay tax on the taxpayer.

4.1.1.3 Descriptive Analysis of Total Corporate Income Tax

From the research results obtained the development of Corporate Income Tax at Regional Office DJP West Java I period 2012-2016 consists of KPP Pratama Tasikmalaya and KPP Pratama Tegallega.

In KPP Pratama Tasikmalaya and KPP Pratama Bandung Tegallega decreased and increased. KPP Pratama Tasikmalaya in 2012 decrease occurred in February, May, July, August. In 2013 the decline occurred in May, June, September, November. In 2014 the decline occurred in February, May, June, July August, November. In 2015 the decline occurred in May, July, September, November. In 2016 the decline occurred in July, September, October. While in KPP Pratama Bandung Tegallega In 2012 the decline occurred in May, July, August, September, November, December. In 2013 the decline occurred in February, March, May, July, August. In 2014 the decline occurred in April, May, September, October, December. In 2015 the decline occurred in February May, August, September, November. In 2016 the decline occurred in February, March, July, September, December. This decrease was caused by weak tax collection resulting in a decrease in Corporate Income Tax.

4.1.2 Verifikatif Analysis

Before doing multiple linear regression analysis then first tested the classical assumption, as follows:

4.1.2.1 Classic Assumptions

1. Normality test

In a linear regression disturbance error or an interrupt variable (ei) is normally distributed or randomly assigned to each X_1 value, following the normal distribution around the mean. The graph shows that the data (dots) spreads around the diagonal line and follows the direction of the diagonal line.

2. Multicollinearity test.
   To test whether there is a regression model found a correlation between independent variables. Multicolinearity can be seen from the tolerance value and Variance Inflation Factor (VIF) if the tolerance value is more than 10% or less than 10 then it is said not multicolinearity.
3. Heterokedasity Test
   The heteroscedasticity situation will cause the assessment of the regression coefficients to be inefficient and the estimates can be less or more than they should be. Thus, for the regression coefficients not to be misleading, the heteroscedasticity situation must be removed from the regression model. To test whether or not heteroscedasticity is used Spearman-rank test is to correlate each independent variable to the absolute value of the residual. If the value of the correlation coefficient of each independent variable to the absolute value of the residual (error) is significant, then the conclusion is heteroscedasticity (variant of non-homogeneous residuals) (Gujarati, 2003: 406).
4. Autocorrelation Test
   Autocorrelation is defined as the correlation between observations measured by time series in the regression model or in other words the error of one observation is influenced by the error of the previous observation. As a result of the autocorrelation in the regression model, the regression coefficient obtained becomes inefficient, meaning the error rate becomes very large and the regression coefficient becomes unstable DU <DW <4 - dU or 1.736 <1.883 <(4-1,883 = 2,117) concluded that there is no autocorrelation.

4.1.2.2 Multiple Linier Regression

1. The effects of period tax return and total taxpayers on the corporate income tax
   From the results of multiple linear regression analysis obtained equation as follows:

$$Y= -7,2848+ 559.921,880* X_1 + 153.280,728*X_2$$

   Where:
   Y = Corporate Income Tax
   X_1= Period Tax Return
   X_2= Total Taxpayers
2. **Coefficient of Determination**
   the relationship between the variable of period tax return and total taxpayers to gross acceptance of 0,577, this means there is a strong relationship because it ranges from 0.40-0.599 (Sugiono, 2016). In table 4.16 obtained R Square = 0.333 means the variable acceptance of PPH Body is influenced by the variable amount of period tax return and total taxpayers of 33.3% while the remaining 66.7% explained by other factors not examined.
3. **Coefficient Determination amount of Period Tax Return (X1) and Total Taxpayers (X2) on corporate income tax (Y)**
   a. The correlation coefficient of period tax return to corporate income tax as follows: correlation coefficient between amount of period tax return to corporate income tax r = 0,534, this means there is strong relation between amount of period tax return to corporate income tax because ranged from 0,40-0,599 (criteria in sugiono, 2016).
   b. The correlation coefficient of total taxpayers to corporate income tax r = 0.546, this means there is a strong relationship between taxpayers to corporate income tax because it ranges from 0.40-0.599 (criteria in sugiono, 2016).
4. **Partial Effects of Period of Tax Return and Total Taxpayers on Corporate Income Tax**
   a. Variable amount of period tax return = 0,284 x 0,534 x 100% = 15,17%
   b. Variable amount of total taxpayers = 0.332 x 0.546 x 100% = 18.13%
5. **Hypothesis Testing**
   a. Partial Hypothesis Testing

In testing the hypothesis using t test, significance level used 5%. The formula is as follows:

$$t = \frac{b}{SE}$$

Type:

b = regression coefficient

Se = Standard error

t = titung which is then consulted with ttable

After the test is done, then the calculation results for each hypothesis (tcount), compared with ttable. For error of 5% one tailed test and dk = n-k = 120-2-1 = 117, then obtained ttable = 1,981

a. hypothesis test effects of period tax return to corporate income tax obtained tcount> ttable (2,468> 1,981), ho rejected, it means partially there is influence and significant between period variable tax return to corporate income tax.
b. To test the hypothesis of total taxpayers to corporate income tax is obtained tcount> ttable (2.891> 1,981), ho rejected, it means partially there is influence and significant between total taxpayers to corporate income tax

4.2 Discussion

4.2.1 The Effects Period Tax Return To Corporate Income Tax

The result of hypothesis testing can be seen that thitung> ttabel (2,468> 1,981), ho rejected, it means partially there are effects and significant between period variable tax return to corporate income tax. The magnitude of influence on KPP Pratama Tasikmalaya and KPP Pratama Bandung Tegallega contributed 15.17%.

This study is in accordance with the results of previous research and it can be concluded that the period of tax return effect income tax revenue, in accordance with the results of research Ahmad Prayudi (2010) states that the period tax return to corporate income tax.

4.2.2 The Effects Total Taxpayers To Corporate Income Tax

The result of hypothesis testing can be seen that thitung> ttabel (2,891> 1,981), ho rejected, it means partially there is influence and signifikan between taxpayers total variable to corporate income tax..The magnitude of influence on KPP Pratama Tasikmalaya and KPP Pratama Bandung Tegallega contributed 18.13%.

This study is in accordance with the results of previous research and it can be concluded that the number of Taxpayers influences the income of corporate income tax, in accordance with the research results of Nicola Putra Pratama (2016) said that total taxpayers significant effect on corporate income tax.

V. CONCLUSIONS AND SUGGESTIONS

5.1 Conclusions

From result of research about influence between total period tax return and total taxpayers to corporate income tax of KPP Pratama Tasikmalaya and KPP Pratama Tegallega, hence writer can draw conclusion as follows:

1. total period tax return effect on corporate income tax of KPP Pratama Tasikmalaya and KPP Pratama Tegallega marked positive, this means there is relation between total period tax return influence to corporate income tax. Where the increasing total period tax return will be followed by increasing corporate income tax on KPP Pratama Tasikmalaya and KPP Pratama Tegallega marked positive. From the results of partial testing can be concluded that the variable total period tax return to corporate income tax has a positive influence influence.
2. total taxpayers effect on corporate income tax marked positive, this means there is relationship between total taxpayers with corporate income tax at KPP Pratama Tasikmalaya and KPP Pratama Tegallega. From the results of partial testing can be concluded that the variable taxpayers total to corporate income tax KPP Pratama Tasikmalaya and KPP Pratama Tegallega have contributed a positive influence.

5.2 Saran

5.2.1 Saran Operasional

Based on the conclusions that have been mentioned above, the researchers provide suggestions that can be used as input to KPP Pratama Tasikmalaya and KPP Pratama Tegallega as follows:

1. To KPP Pratama Tasikmalaya and KPP Pratama Tegallega so that the delivery of tax return period of corporate income tax every month is increased and not less then the first that there must be awareness of self taxpayers themselves. As well as the Directorate General of Taxation for the implementation of socialization must be planned in advance so that the socialization is appropriate target and increased transparency of service because with good service taxpayers were willing to pay taxes.
2. To KPP Pratama Tasikmalaya and KPP Pratama Tegallega in increasing taxpayers to be more obedient need to be socialized in various ways through formal delivery methods by using socialization of local KPP employees, seminars and so on. And through electronic media and print media such as talk shows on radio or television, tax advertisements also have a positive impact and influence on raising taxpayers awareness to improve compliance in carrying out its tax obligations.

5.2.2 Saran Akademik

1. For Science Developers
   It is suggested in subsequent research to conduct the same research, with the same method but different units of analysis and samples in order to obtain conclusions that support general accepted theories and concepts.
2. For Other Researchers
   It is expected that other researchers can provide more empirical evidence from the concept that has been studied that corporate income tax is affected by total period tax return and total taxpayers.

DAFTAR PUSTAKA

Ai Nur Bayinah.2015. Bayar Pajak Lebih Murah. Jakarta: Visimedia Pustaka.

Arikunto S. 2010. Prosedur Penelitian :Suatu Pendekatan Praktik(Edisi Revisi). Jakarta: Rineka Cipta

Erly Suandy,2011 Edisi 5. Perencanaan Pajak.Jakarta: Penerbit Salemba Empat.

Ghozali Imam. 2005. Aplikasi Analisis Multivariate dengan Program SPSS, Edisis Ketiga. Semarang: Badan Penerbit Universitas Diponegoro

Gujarati Damodar. 2003. Ekonometri Dasar. Terjemahan: Sumarno Zain. Jakarta: Erlangga

Heriyanto, Suhadak dan Ragil. 2014. Pengaruh jumlah wajib pajak, jumlah surat setoran pajak dan jumlah surat pemberitahuan masa terhadap jumlah penerimaan pajak penghasilan badan (studi pada kantor pelayanan pajak pratama malang utara periode 2010-2014)

Mardiasmo. 2011. Perpajakan Edisi Revisi 2011. Yogyakarta: Penerbit Andi.

Mardiasmo. 2011. Perpajakan Edisi Revisi 2011. Yogyakarta: Penerbit Andi.

Nicola Putra Pratama, Dwiatmanto, Rosalita Rachma Agusti.2016.pengaruh inflasi, pemeriksaan pajak dan jumlah wajib pajak terhadap penerimaan pajak penghasilan, vol.8.

Singgih Santoso. 2002. SPSS Statistik Parametrik. Jakarta: PT Elex Media Komputindo Kelompok Gramedia

Siti Kurnia Rahayu. 2013. Perpajakan Indonesia: Konsep dan Aspek Formal.

Siti Kurnia Rahayu dan Ely Syhayati.2010.Perpajakan Teori dan Teknis Perhitungan:Graha Ilmu.

Siti Resmi. 2014. Perpajakan Teori dan Kasus. Ed.8. Jakarta: Salemba Empat.

Siti Resmi. 2014. Perpajakan Teori dan Kasus. Ed.8. Jakarta: Salemba Empat.

Siti, Kurnia Rahayu. 2010. Perpajakan Indonesia: Konsep dan Aspek Formal.Yogyakarta:Graha Ilmu.

Siti, Kurnia Rahayu. 2010. Perpajakan Indonesia: Konsep dan Aspek Formal.Yogyakarta:Graha Ilmu.

Soehardi. Bendaharawan Pemerintah: Optimalisasi Tugas dan Peranannya sebagai Pemotong/Pemungut Pajak. Yogyakarta: Graha Ilmu, 2015.

Sugiyono. 2010. Metode Penelitian Kuantitatif kualitatif dan R&D. Bandung: Alfabeta

Sugiyono. 2013.Statistika Untuk Penelitian . Bandung: Alfabeta

Sugiyono. 2014. Metode Penelitian Kuantitatif kualitatif dan R&D. Bandung: Alfabeta

Supramono & Theresia Woro Damayanti. 2015. Perpajakan Indonesia: Mekanisme & Perhitungan. Yogyakarta: Andi.

Suryadi.2006.pelayanan perpajakan.Jakarta:Yayasan Kawula Indonesia.

Suryarini, Trisni, dan Tarsis Tarmudji.2012. Pajak di Indonesia.Yogyakarta: Graha Ilmu.

Tony Wijaya. 2013. Metode Penelitian Ekonomi dan Bisnis Teori dan Praktik. Yogyakarta: Graha Ilmu

Tresno, Indra, Wulan (2011) tentang pengaruh penambahan wajib pajak badan, penyampaian SPT masa PPH Badan dan pengawasan kepatuhan wajib pajak badan terhadap penerimaan pajak penghasilan badan di KPP Pratama Jakarta Matraman.

Tresno, Indra, Wulan.2011.pengaruh penambahan wajib pajak badan, penyampaian SPT masa PPH Badan dan pengawasan kepatuhan wajib pajak badan terhadap penerimaan pajak penghasilan di KPP Pratama Jakarta matraman.

Umar Husein. 2005. Metode Penelitian. Jakarta: Salemba Empat

Umar Husein. 2014. Metode Penelitian Untuk Skripsi dan Tesis Bisnis. Edisi-2. Cetakan ke-13. Jakarta: Rajawali Pers.

Waluyo. 2011.Perpajakan Indonesia. Jakarta: Salemba Empat Yogyakarta: Graha Ilmu.

Yudi Hariyanto, Suhadak, Siti Ragil H.2014. Pengaruh Jumlah Wajib Pajak, Jumlah Surat Setoran Pajak, Dan Jumlah Surat Pemberitahun Masa Terhadap Jumlah Penerimaan Pajak Penghasilan Badan.