# THE INFLUENCE OF THE NUMBER OF INDIVIDUAL TAXPAYERS AND REPORTING NOTIFICATION LETTER TO INDIVIDUAL TAX REVENUE
## (The Case study on the tax office pratama Bandung Cicadas)

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***ABSTRACT***

*This research was conducted on KPP Pratama Cicadas, increase in the number of individual tax payers and reporting notification letters is one of factors that influence to individual tax revenue. A phenomena that occurs in this study on the increase in the number of tax payers a private person is still many people did not register himself astaxpayers and the reporting notification letters of many taxpayers who didn't submit his tax return and report that caused individual tax revenue not reach the target.*

*The purpose of this study was to determine the influence of the increase in the number of individual tax payers and reporting notification letters to individual tax revenue on KPP Pratama Cicadas.*

*In this research used descriptive and verification method with quantitative approach. The test statistic used is multiple linear regression analysis, correlation analysis, analysis of the determinant coefficient, hypothesis test (t test).*

*The results of this study show the influence of increase in the number of individual tax payers to individual tax revenue and reporting notification letters influence on individual tax revenue.*

***Keywords :*** *Individual Tax Payers, Reporting Notification Letters and Individual Tax Revenue*

## I. INTRODUCTION
### 1.1 Background Introduction

One tax revenues a potential collected the government directly is income tax namely the tax burden is the responsibility of taxpayers concerned in no meaning assignable to other parties (Judisseno, 2005:85). As an instrument for determining political economy , tax has usefulness and benefits of a staple in improving the welfare of common , bearing in mind there are two inherent function of the taxes ( budgetair and regulerend ) , and then in tax collection not addressed only for keeping and raising the momentum economic growth , also boost state revenues (Siti Kurnia Rahayu, 2010:25). Tax revenue are one source of the state revenues provide a leadership role important for country life (Mardiasmo, 2009:29).

Income tax is tax be imposed on income, could be regularly and repeatedly in a certain period of time good the tax and tax year (Erly Suandy,2011:36). Income tax is the type of tax the most contributed tax revenue (Yudi, Sudahak, dan Siti, 2014). The role of domestic tax state revenues the bigger proven from the national revenue derived from tax nearly 80 percent of, this have consequences the realization of nation is very dependent on revenue from tax sector (Supramono dan Theresia, 2010).

Directorate general of tax optimistic be able to reach revenue from income tax article 25 / 29 individual of 18 trillion until the end of the year .And , the realization income tax article 25 / 29 until the end of may only reached 3,4 trillion or an increase of 67 percent compared to the same

period last year. Yon Arsal Realized revenue from income tax article 25 / 29 individual until the end of may still far from target. Finance minister Bambang PS Brodjonegoro complained about the low revenue from income tax article 25 / 29 individual. And, to developed countries such as the united states, tax individual support tax revenue is greater than tax agency.

The phenomenon of the ministry of finance ( 2016 ) said that the realization of tax revenues until the end of may 2016 reached Rp. 364,1 trillion. The number was just 26.8 percent of the target of the national budget ( APBN ) 2016. Compared to the same period the end of may 2015 where tax revenue reached rp377,03 trillion , that number fell 3 percent. Not conforming the realization of tax revenues 2016 not separated from the low revenue from income tax individual that have been a mainstay for. Income tax article 25 / 29 that reflects tax revenue of individual non-employee at the end of may 2016 new of Rp. 3,4 trillion. These this is far lower than the target finance minister Bambang Brodjonegoro who want to income tax individual non-employee can reach rp18 trillion. According to article 1 the 11 act no. 28 years 2007 on general provisions and procedures taxation notification letter means a letter which is by taxpayers used to report calculation and / or the payment of tax, tax object and / or wealth and obligation, in accordance with regulations provisions taxation. Notification letter is a means of for taxpayers to report all their business activities during a specified time periodIn addition , notification letter as a form of accountability taxpayers of the performance of his company (Tresno, Indra, Wulan, 2011). Therefore , notification letter not only serves as data but means of communication between taxpayer with fiskus to for the fulfillment of all obligations taxation company for a certain time. Taxpayer who fails or late report notification letter annual or those after a specified period of time tense will be hit in form of fines administration (Tresno, Indra, Wulan, 2012).

Notification letter is a letter or an instrument used by taxpayers to discharge its liabilities taxation starting from reported calculation and / or the payment of tax, tax object and / or not a tax, and / or wealth and obligations in one year tax in accordance with the law applies tax, as described in article 1 of the 11 law arrangements. Setting the letter of the next loaded in government regulation no. 80 years 2007 on procedures for rights and obligations taxation. Based on a record business , the number of taxpayers who registered as many as 35,82 million , the number of taxpayers who be obliged to submit report notice of his letter reached 23,2 million .So that if the government set the target reporting notification letters of as many as 75 percent , it means at least this year there will be the proportions are 17.4 million taxpayers who reported notification letters. The target has been higher than if it is reporting realization notification letters of last year. Last year , the number of taxpayers who registered as much as with 32.7 million taxpayers who must be report notification letters 20,17 million as much as .Nevertheless , of this number , taxpayers who reported notification letter only 12,56 million or 62,28 % (Hestu Yoga Saksama,2017).

The phenomenon happened that directorate general of tax ( tax directorate general ) noted, taxpayers who are required reported notifications annual income tax reaching 22 million, both taxpayers individual and taxpayers agency. In reporting the letter of the period tax 2015 , of the total taxpayers only around 12.5 million taxpayers who reported , is by notes in the full year in 2016 because many taxpayers who late convey. The directorate general of taxation the ministry of finance noted there have been 5.3 million taxpayers ( WP ) whose report on the letter of annual income tax 2016. But , the this is far compared to the total number of tax payers who must be report will deploy as many as 22 million taxpayers good individual or organizations (Hestu Yoga Saksama,2017).

People who have an income is obliged to register themselves to tax service office in accordance with laws and regulations .One obligation tax payers who registered is paying and reported a tax that is levied in accordance with the regulation .But , in fact as it is generally known many taxpayers registered that do not meet the obligation of taxation caused among other non active , liquidated , died and forth , the emergence of the term taxpayers effective and taxpayers non effective in accordance with circular letter taxation director general number SE-26 / PJ.2 / 1988 on the criteria for taxpayers effective and non effective .Taxpayers effective that is tax payers who meet obligations perpajakannya which is seen from the fulfillment of the delivery of the letter of the and annual .While taxpayers non effective is taxpayer who fails to meet obligations perpajakannya that which is reflected from not filling the delivery of the letter of the.

Besides an active role taxpayer, the tax office continues to conduct an effort to improve tax revenue through the effort to extension and intensification in accordance with circulars No. 06 / PJ.9 / 2001.According to the letter circular they understanding extension taxpayers is the pertaining to increase in the number of taxpayers registered and expansion of tax object in the administration of tax general directorate , while intensification tax is the excavation tax revenue optimization towards an object and the subjects tax which has been listed in the administration of tax general directorate, and from result for extension taxpayers.Of the increased in revenue tax cannot be identified through some aspects, including the number of taxpayers who registered, the number of a letter the tax received, and the number of notification letter received.

Phenomenon that occurs that the directorate general of taxes states until the year 2015 , tax payers who were enrolled in the administrative system of the directorate general of taxes reaching 30.044.103 the taxpayer , which is made up of tax payers 2.472.632 agency , 5.239.385 taxpayers a individual of non employees , and 22.332.086 taxpayers individual employees .In the meantime , the number of taxpayers new advanced yon , new 48.000 reach the level .But , the amount is compulsory additional new tax only come from tax amnesty. according to the Yon , there is taxpayers other new that in addition to tax amnesty program .Unfortunately yon admitted that he has not hold with the potential of new taxpayers of which there are .Of the total 60 million that was supposed to have id card tax tin , new 36 million who has recorded tin .

Some previous studies states that in partial there is no significant impact between the increasing number of taxpayer with revenue from income tax .That simultaneously there is no significant impact increase in the number of taxpayers to revenue from income tax ( rahmad , herawati and dandes , 2014 ) . Studies by Prastyo Bangun Nuswantara ( 2010 ) found that size variable taxpayers to revenue from income tax individual showed results significant. Increase this can be seen from the large amount of revenue from income tax vice versa.

The from the explanation , hence writers interested to discuss how the number of taxpayers individual and reporting notification letter to revenue from income tax with a title **"The Influence Of The Number Of Individual Taxpayers And Reporting Notification Letter To Individual Tax Revenue"**

## 1.2 Problem Identification

Based on the background he before , so problems identification that could be observed is as follows:

1. An increase in taxpayers individual service tax office pratama bandung cicadas but nothing compared to revenue from income tax.
2. The reporting notification letter nothing compared to revenue from income tax individual .

### 1.2.1 Formulation Of The Problem

As for formulation problems based on the background and identification problems above , hence writers raised formulation matter as follows:

1. How big the influence of the increasing number of individual taxpayers against revenue from income tax individual.
2. How big the influence of reporting notification letter to tax revenue.

## 1.3 The Meaning and Purposes of Research

### 1.3.1 Meaning Of Research

Meaning of research is to described , explain phenomenon that occurs by using the method and techniques right about the number of taxpayers individual and reporting notification letter to revenue from income tax.

### 1.3.2 Purposes Of Research

Based on the background and formulation of the problems that previously noted this study aims to as follows:

1. To know how big the influence of the increasing number of individual taxpayers against revenue from income tax.
2. To know how big the influence of reporting notification letter to revenue from income tax.

## 1.4 Usefulness Of Research

### 1.4.1 Practical Uses

Is expected to be beneficial and be used as material consideration in repaired which is associated or relating to the research phase .And the outcome of this report is expected to provide thought as contributions of reference material in doing research on the topic of the same.

### 1.4.2 Academic Uses

Research is expected can reveal scientific information to develop the science that is occupied by the other party in further research .Next this research is expected to provide new insight for researchers over the application of the theory of discussion about solving a problem in providing problems that occur at once this research can be used to the development of the science of economics in general and the development of the science of taxation especially.

# II. REVIEW OF LITERATURE, FRAMEWORK FOR THINKING AND HYPOTHESES

## 2.1 Literarture Review

A literature review this with exposure whose theories pertinent to the matter the treatment.As for problems subjects in this research is the influence of the increasing number of taxpayers individual and reporting notification letter to revenue from income tax.

### 2.1.1 The Increasing Number of Individual Taxpayers

#### 2.1.1.1 Understanding Increase in the Number of Individual Taxpayers

According to the Siti Kurnia Rahayu (2009:163) Taxpayers is: individual or agency covering the payment of tax, cutting taxes, and tax collector who has the right and obligation in line with the law taxation determined to do obligation taxation including tax collection and tax cuts certain.

According to the Erly Suandi (2011:105) The definition of taxpayers a private person is as follows: taxpayers a private person based on prevailing provisions perundang- the invitation of taxation determined to do an obligation of taxation including tax collector or cutter certain tax.

#### 2.1.1.2 Indicators Increase In The Number Of Taxpayers Individual

Income tax is one type of direct taxes namely expense not an assignable the other hand , but they have to be be a burden taxpayers directly concerned waluyo ( 2011: 12 ) .Based on the statement , it can be expressed indicators taxpayers is the number of taxpayers .According to mardiasmo ( 2011: 133 ) who are the objects of income tax is , which is that every additional economical ability that which is received or obtained taxpayers.

From explaining above , so an indicator of taxpayers individual is the difference the number of taxpayers individual.

### 2.1.2 Reporting Notification Letter

#### 2.1.2.1 Understanding Reporting Notification Letter

Notification letter according to Madriasmo ( 2011: 32) is: a letter is by taxpayers used to report calculation and or the payment of tax , tax object and or not a taxes and or possessions and duties are indebted according to the provisions of the legislation taxation.

Notification letter according to Siti Kurnia Rahayu and Ely Suhayati ( 2011 ) was the letter notification is document be instrumental cooperation between taxpayer and administration tax , containing the data required to establishing on right the amount of tax owed.

#### 2.1.2.2 Indicators Reporting Notification Letter

An indicator of the amount of taxpayer in this research use of the rationales of Siti Resmi ( 2011: 127 ) which is the amount of taxpayers a private person who reported the letter of annual in the form of nominal.

### 2.1.3 Income Tax Revenues

#### 2.1.3.1 Understanding Income Tax Revenues

According to Vergina and Ratna ( 2013 ) a definition of tax revenue are as follow: revenue acceptable to the government from the tax sector good tax aspects of domestic and international tax to meet the expenses of government.

According to Erly Suandy ( 2011: 36 ) a definition of income tax is as follows: income tax is tax be imposed on income, could be regularly and repeatedly in a certain period of time good the tax and tax year.

#### 2.1.3.2 Indicators Income Tax Revenues

Indicators revenue from income tax individual in this research using the premise of Siti Kurnia Rahayu ( 2013: 72-73 ) that expresses that: the main target of any the economic sector is how be the optimal from sources limited.This means that the results of the realization taxes for any possible economies of scale new considered efficient to be implemented if it is to increase tax acceptance was at least a certain amount in accordance an estimate that expected.

From explaining above , so indicators revenue from income tax individual is the result realization of the amount revenue from income tax paid by taxpayers individual.

### 2.2 Framework

#### 2.2.1 Influence Of The Increasing Number Of Taxpayers Private Persons Against Revenue From Income Tax

The more taxpayers the higher the number of reception because the more a contributor ( Mohammad Zain , 2008: 30 ) .Next according to pitchers Muniriyanto ( 2014 ) said that: tax revenue overall can be increased in two ways , the improvement of tax coverage ratio and tax compliance ratio .Tax coverage ratio can be increased by increasing the number of taxpayers.

#### 2.2.2 Influence Reporting Notification Letters Against Revenue From Income Tax

According to Rochmat Soemitro quoted siti bounty rahayu ( 2010: 90 ) the government would in order to increase tax acceptance taken in the form of expansion and an increase in taxpayers who reported notification letter.

According to Rahmad , Herawti And Dandes ( 2014 ) the number of taxpayers a private person who reported notification letters give the effect of crimes against against revenue from income tax a private person.

### 2.3 Hyphothesis

The formulation hypothesis is the answer whilst against formulation problems research.Sugiyono ( 2011: 64 ) explain hypothesis as follows: hypothesis is the answer whilst against formulation problems research, where formulation the studies have expressed in a form of sentence statement.Said while, because the answer to be given new based on a theory relevant, not based on fact empirical obtained through data collection.So hypothesis are also stated in response theoretical to formulation problems research, not answer that empirical.

Based on the framework of the thought that is described above hence writers interesting hypothesis research as follows:

$H_1$ : Is the between the increasing number of taxpayers to revenue from income tax.
$H_2$ : Is the between reporting notification letter to revenue from income tax.

## III. RESEARCH METHOD

### 3.1 Research Method Used

There are research methodology used by a writer to research this is the method descriptive and verifikatif research, by using the method this research writer will know a significant relation between variables order produce a conclusion that will clarify about the object that will researched by penulist influence between reporting notification letter to revenue from income tax.

According to Iqbal Hasan in 2004 in Syofian Siregar ( 2012: 211 ) analysis of descriptive is: descriptive analysis is a form of data analysis research to test a generalization the results of the study based on one sample.

The data it needs is an appropriate data to the issue of the problem at hand consistent with the objectives of research , so that data can be gathered , analyzed , and drawn a conclusion by teori-terori that have been studied.

According to Umi Narimawati , ( 2010: 290) have a method of verifikatif is as follows: method verifikatif namely check right are permitted when explained to test a way with no improvement that have been undertaken in another place by overcome a similar problem with life.

Objek penelitian merupakan suatu sasaran ilmiah untuk mendapatkan data dengan tujuan dan kegunaan tertentu tentang sesuatu hal subjektif dimana pengukurannya dilakukan bebas dari pendapat dan penilaian subjektif. Adapun objek dalam penelitian ini adalah Penerimaan Pajak Penghasilan.

### 3.2 Operasionalization Variables

Definition operation variable divided into operation the concept , dimensions , and element ( Hartono 2004 ) . Operation the concept is explain characteristic of an object to in the elements that can be observed that causes the concept of can be measured and dioperasionalkan in research .Dimensions of a concept is parts from the object show the main characteristic of of an object the concept has .Element is behavior that can be observed and measured of a concept or dimensions.

### 3.3 Data Sources and Data Collection Techniques

#### 3.3.1 Data Sources

Data sources in this research was secondary data, where the obtained indirectly, it means the data in the form of that is already managed further and data as presented by the other hand.

#### 3.3.2 Data Collection Techniques

Data collection method used in this research in two ways , namely field research and literature study .Data collection secondary conducted in such a way as follows:

1. Field Research

   Field research the research conducted directly company who are the objects research.The data is secondary data obtained by the way:

   a. Observation

      By conducting observation directly to the staff examination tax, intensification taxes and tax revenue.Sehinggga have the necessary data.

   b. Documents

      Data collection by means of noted data relating to the issues to be examined from the documents that deals with company .Based on research is expected will have the necessary data.

2. Library Reseach

   The study is done through study literature or literature study by means of studies , research , study and menelah literature of books ( text book ) , legislation , magazine , newspaper , articles , a web site and previous studies with links d ith problems the treatment .Literature study this aims to obtain as much as possible theory that is expected to be able to support the data collected and pengolahannya further in this research.

### 3.4 Sample

Sampling techniques used in this research is a technique sample saturated , technique sampling according to hermawan ( 2009: know as follows: technique sampling is a election process

a number of elements of the population so by studying sample , an understanding characteristic subject sample will allow to generalize characteristic element of the population.

### 3.5 Method Of The Examination

The data used the research is secondary data using linear regression multiple analysis .To be the more accurate on multiple regression , needs to be done testing the classic.

1. Test The Assumption Classical
   a) Test Of Normality
      Ghozali ( 2011: 58 ) explained that test normality aims to testing whether in the model regression , variable a bully or residual having the normal distribution .As known that test t and the f assume that the value residual follow the normal distribution .If this assumption violated so statistical tests are not valid .Regression model is having the normal distribution or approaching normal .Way of knowing normality residual is by seeing normal probability a plot who compares distribution cumulative and the normal distribution .If distribution data is normal so line that defines data shall following the lines diagonal.
   b) Test Multikolinearitas
      According to ghozali ( 2011: 62 ) test multikolinearitas aims to testing whether in the model regression find any the correlation across variable free.The assumption multikolinieritas stated that the independent variable should be free from symptoms multikolinearitas.Symptoms multikolinearitas is a symptom of the correlation across the independent variable.Detection the whereabouts of multikolinearitas is conducted by seeing value VIF ( variable inflation factor and tolerance.Model regression said free from multikolinearitas when value VIF < 10, and tolerance > 0.1 ( 10 % ).
   c) Test Heteroskedastisitas
      According to ghozali ( 2011: 65 ) heterokedastisitas test aimed at testing whether in the model regression happened dissimilarity variance of residual one surveillance to another observation .If variance of residual one surveillance to observation of another fixed , hence called homokedastisitas and if different hence called heterokedastisitas .Way to find out the whereabouts heterokedastisitas is by seeing charts plot between predictive value variable bound ( ZPRED ) and residualnya ( SRESID ) .Against heterokedastisitas detection can be done by looking at the whereabouts a specific pattern on a graph scatterplot between SRESID and ZPRED where the Y -axis and to the axis of X who has it is predicted , the X-axis is residual ( Y a prediction - Y behold ) that has been di-standardized .The base of the analysis is as follows:
      1. If there is a pattern some points that is form a pattern certain regular ( wavy, wide then narrows ), so indicates has happened heterokedastisitas.
      2. If not there is a pattern clear and points spread across atasdan below the zero in the Y axis , so does not occur heterokedastisitas.
   d) Test Autokorelasi
      According to husein umar ( 2011: 182 ) autokorelasi is done to know whether in a model linear regression there are strong relationship either positive or negative between the data is in variables research .For data cross section , be tested whether there is strong relationship in between the data on first and second , data second with to three and so on .If so , has happened autokorelasi .This would cause information given to them be misleading .Hence , need to the act of to avoid possible autokorelasi .In testing autokorelasi used test Durbin-Watson to know the whereabouts of autokorelasi on the model regression and following value Durbin Watson obtained through the estimation results model regression .Way to detect the whereabouts of autokorelasi in this research was with used calculation Durbin-Watson nilain statistics .Criteria test: compare value D-W with value D from table Durbin-Watson:
      1) If D-W < dL or D-W > 4 - dL , in conclusion on the data there are autokorelasi.
      2) If dU < D-W < 4 - dU , in conclusion on the data there is no autokorelasi.
      3) No conclusions if dL ≤ D-W ≤ dU or 4 - dU ≤ D-W ≤ 4-dL.

### 3.6 Design Analysis And The Testing Of Hypotheses

#### 3.6.1 Design Analysis

Researchers conducted analysis on key aspects of the data obtained by the use of quantitative analysis by the use linear regression analysis worship of idols .This method used to find out the influence of increase in the number of taxpayers a private person and reporting notification letters against tax receipts pengahsilan on the tax office pratama cicadas in use analysis as well as follows:

1. Regression analysis linear multiple

According to Umi Narimawati ( 2010: 5 ) , regression analysis linear multiple is: a analysis association used simultaneously to scrutinize the influence of two or more variables free to one variable depends on scale intervals.

As for explanation the regression line according to Andi Supangat ( 2010: 325 ): the regression line ( regression line / line of the best fit / estimating line) is a lines drawn of points ( scatter diagram ) in such a way that can be used to menaksir the size of the variables one based on other variables , and can also be used to know kind of correlation ( positive or out the negatives ).

In this research , regression analysis linear multiple used to prove the extent to which the influence of the increasing number of taxpayers individual and reporting notification letter to revenue from income tax individual .Analysis of multiple regression used to foresee how circumstances ( the rise and fall ) a variable dependent , that if two or more independent variable as an indicator .This analysis used with involving two or more variables freely between dependent variable ( y ) and variable independent ( x1 and x2 ) .Equation regresinya as followst:

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

**Sumber: Sugiyono (2010 : 149)**

Keterangan:

- $Y$ = Tax Revenue
- $X_1$ = Increase in the number individual taxpayers
- $X_2$ = Reporting notification letter
- $\alpha$ = Constant intersep
- $\beta_1$ = The regression coefficient variable increase in the number of taxpayers individual
- $\beta_2$ = The regression coefficient variable reporting notification letter
- $\varepsilon$ = Error term

Meaning the coefficients β showed relations in line between variables free variable bound if a positive value ( + ) .In other words , the increase or decrease in the size of the variable free will followed by increases or decreases the size of the variable bound .Whereas if value β negative ( - ) , showed opposite relations between variables free variable bound .In other words , every an increase in the magnitude of variable free be followed by a reduction the magnitude of variable bound and vice versa .Next to see if of relationships have certain levels , we must see two things .First , there is in the sense that real or means ) or no the links between revenue from income tax ( y ) with an increase in the number of taxpayers ( $x_1$ and tax revenue ( y ) with reporting notification letter ( $x_2$ ).

Linear regression multiple with two variables free x1 and x2 method square cities give the result that koefisien-koefisien a , b1 , and b2 can be calculated in using formulas as follows:

$$\Sigma y = na + b_1\Sigma X_1 + b_2\Sigma X_2$$
$$\Sigma X_1 y = a\Sigma X_1 + b_1\Sigma X_1^2 + b_2\Sigma X_1 X_2$$
$$\Sigma X_2 y = a\Sigma X_2 + b_1\Sigma X_1 X_2 + b_2\Sigma X_2^2$$

**Source: Sugiyono (2010 : 279)**

2. Correlation Analysis

Correlation analysis aims to measuring the force association a linear between two variables .Correlation neither did they show functional relations .In other words , correlation analysis do not differentiate dependent variable with the independent variable.

Correlation analysis is the analysis used to know direction and the strength of the relationship between variable .Direction expressed in positive and negative , while strong or the weak relations expressed in the size of a correlation coefficient .Value a correlation coefficient can be expressed -1 ≤ R ≤ 1 when :

1) When ( - ) means there are relations negative.
2) When ( + ) means there is a positive connection.

To find a correlation coefficient between variables x1 and y and variable x2 and y , is as follows :

(a) Correlation Coefficient Partial

Counting a correlation coefficient between examination the tax x1 of tax revenue ( y ) , using formulas:

$$rx_1y = \frac{\Sigma x_1 y}{\sqrt{\Sigma x_1^2 \cdot \Sigma y^2}}$$

**Source: Sugiyono (2012:274)**

(b) Correlation Coefficient Partial

Counting a correlation coefficient between reporting notification letters ( x2 ) against revenue from income tax ( y ) , using formulas:

$$rx_2y = \frac{\Sigma x_1 y}{\sqrt{\Sigma x_2^2 \cdot \Sigma y^2}}$$

**Source: Sugiyono (2012:274)**

Description:

r = Correlation Coefficient ( -1≤ r ≥ +1), where:
x = Independent Variables
y = Dependent Variable

3. Determination Coefficient

Coefficients determination ( Kd ) used to seeing how big the independent variable ( X ) impact on dependent variable ( Y ) expressed in the percentage.The size of the coefficient determination calculated by using formulas as follows:

$$Kd = r2 \times 100\%$$

**Source: Ridwan dan Sunarto (2007: 81)**

Keterangan:

4. Kd = Determinan Coefficient
5. r2 = Correlation Coefficient

The purpose of a method of the coefficients determination different from a correlation coefficient multiple .To the method the coefficients determination , we can find out how big the influence of the increasing number of taxpayers individual and reporting notification letter to revenue from income tax more provide a physical or the actual state of connection increase in the number of taxpayers individual and reporting notification letter to tax revenue.

### 3.6.2 Testing Of Hypotheses

According to Sugiyono ( 2012: 159 ) hypothesis is the answer whilst against formulation problems research , where formulation problems the studies have expressed in a form of sentence question .Design the testing of hypotheses is considered with the determination of hypothesis zero and alternative hypotheses , research statistical tests and calculation of the value of statistical tests , calculation hypothesis , the determination of a significant degree and the withdrawal of conclusion .A hypothesis that will be used in this research pertaining to the whereabouts of correlation and variable influence independent x1 and x2 significantly on variables dependent ( y ) .A hypothesis that tested can formulated as follows:

1. Testing in partial ( statistical tests t)

T statistical tests used to test the whereabouts significant influence in partial or one party from each of the independent variable ( x ) with dependent variable ( y ) .Hypothesis zero ( $h_0$ ) there was no significant influence and alternative hypotheses ( $h_1$ ) showed the presence of variable influence between independent and dependent variables , then testing done by steps as follows:

(a) Determine hypothesis partial between variables independent dependent on variables .As for hypothesis statistical will be tested in this research was:

$H_0 : \beta = 0$ : Increasing number of taxpayers are not significant of income tax revenues

$H_1 : \beta \neq 0$ : Increasing number of taxpayers significant to revenue from income tax

$H_0 : \beta = 0$ : Reporting notification letter do not affect significant impact on revenue from income tax

$H_1 : \beta \neq 0$ : Reporting notification letters of influential significantly to revenue from income tax

(b) Determined with 5 % of free degree council (dk) = n - k - l , to determine ttabel as the boundary acceptance and rejection hypothesis .A significant degree that is used is 0.05 or 5 % because it is enough to represent the relationship variables investigated and extent of signification is commonly used in a study.

Counting value $t_{hitung}$ and compare it with $t_{tabel}$ .One of $t_{hitung}$ , can searched with equation as follows:

$$t_{hitung} = \frac{r\sqrt{n-2}}{\sqrt{1-r^2}}$$

**Source: Sugiyono (2012:230)**

Description:
t = Value test t
r = Correlation Coefficient
n = Total Sample

2. Describing the revenue and rejection hypothesis

depiction of regional acceptance or rejection hypothesis and criteria will be explained as follows :

1) Of the $t_{hitung}$ compared with $t_{tabel}$ criteria:
   (a) If $t_{hitung} \geq t_{tabel}$ then $h_0$ in the regions rejection , it is are defined ha accepted and what does it mean between variables X and Y variable have influence.
   (b) If $t_{hitung} \leq t_{tabel}$ then $h_0$ in the regions acceptance , this be defined and ha rejected it means between variables X and Y variable have no influence.
   (c) $t_{hitung}$ sought with the formula calculation $t_{hitung}$.
   (d) $t_{tabel}$ sought in table tstudent with the distribution $\alpha = 0{,}05$ and dk = (n – k – 1) or 24 – 2 – 1 = 21.

3. Withdrawal Of Conclusion

Based on picture above , shaded areas is the refusal $h_0$ , and force on the other hand .If $t_{hitung}$ and $f_{hitung}$ spill on the a refusal ( of revenue ) , so $h_0$ rebuffed ( received ) and $h_a$ earned ( turned back .It means koefisian regression significant ( insignificant ) .In conclusion examination taxes and intensification tax influential ( do not affect of tax revenue .The significant an is 5 % ( $\alpha = 0.05$ ) , means if hypothesis zero rebuffed ( received ) with the economic situation of trust 95 % , would likely that results from a withdrawal conclusion have the truth 95 % and this indicated ( absence of ) the influence that convinced ( significant ) between two the variable.

## IV. RESEARCH RESULT AND

### 4.1 Analysis Result

#### 4.1.1 Descriptive Analysis

##### 4.1.1.1 Descriptive Analysis Of Increasing Value Of Individual Taxpayers

The result of Increasing value of personal tax-obliged at KPP Pajak Pratama Cicadas those explanation give the picturization of the increasing of personal taxpayers through the data by the amount of tax-obliged from 2012 until 2016.The average decrease on the increasing of the amount of taxpayers personally happens in 2015 because in this year there's so many people that reluctantly registering themselves as the taxpayers.

##### 4.1.1.2 Descriptive Analysis of Reporting Notification Letter

The results of Reporting Notification Letter to KPP Pajak Pratama Cicadas consists of the amount of report notification that nominally reported. Those explanation give the picturization of the reporting notification letter from 2012 to 2016. The average amount of reporting notification letter that attained in the year of 2012 to 2013 and 2015 to 2016 was decreasing than in 2014 and 2015 was increasing is seen from the average data of the registered tax-obliged in 2012-2016 is bigger than SPT( Tax Obligation Letter) that received in. From those comparation it can be seen that there's still a tax-obliged that was not reporting his notification letter.

##### 4.1.1.3 Descriptive Analysis Of Acceptance Income Tax Revenue

The result of the acceptance tax in KPP Pajak Pratama Cicadas is based on the realization of the tax acceptance . Those explanation give the picturization of the accpetance of income tax from 2012 to 2016. Entirely, the accpetance of personal tax income that attain by The Pajak Pratama Office was having a decreasement and increasement every years, but it happens a significant increase in 2014 and 2015.

#### 4.1.2 Verificative Analysis

##### 4.1.2.1 The clasical assumption test

a. Normality Test

In this research for detecing whether that the data is distributed normally or not is done by using komolgorov sinogrov or normal graphic analysis of plot probability. Normally, normality can be detected by seeing the asymp sig value. On the test of komolgorov smirnov if it's bigger than 0,05 it's considerably normal. From table 4.1 it can be seen the significance value (asymp 2 tailed) from nthe komolgorov smirnov test is about 0,999 and bigger than 0,05. Because the significance value of komolgorov smirnov is bigger than 0,05 so it can be concluded that the regression model has comply with normality assumption so the model has fullfilled one of the conditions for executing the regression test.

b. Heterocedasticity test

Here is attached the scatterplot graphic for analyzing whether happen hetecedasticity or homoscedaticity, for the tools that used by the writer is by seeing graphic plot between variable prediction value ( SDRESID) and its residual ( ZPRED).

From the Scatterplot graphic was visualized that the spots is dispersing randomly and also dispersed equally whether in above or below 0 point on Y axis, so it can concluded that it does not happen the heteroscedacity in regression model

c. Multicolinearity test

It is the situation for the found of the perfect correlation of the regression model or almost perfect between the independent variable. In the good regression model its preferably does not happen the perfect or almost perfect corelation in between independent variable( Correlation 1 or close to 1). For knowing one of the independent regresion model from multicolinearity , is by seeing the VIF( variation inflation Factor) should be less than 10 and tolerance point more than 0,1.

The tolerance value that attained for the two of independent variable is about0.0085 > 0,10 with the VIF value about 1,117>10. Those result indicating that the regression model is freed from the multicolinearity problem, so the model has been fullfiling one of the conditions for regresion testing.

d. Autocorelation test

By executing the durbin watson test, it's found out that whether an autocorelation beetween the sequences of the observation from time to time.

The result of procession is attained the statistical value of Durbin-watson about 1.957. Meanwhile from the table of D-W with the significant grade( a=5%) for the amount of independent variable is about 2 variable (k=2) and the observation amount in the research is about 35 samples (N=35) so it's attained the below-limit value (dL) about 1,343 and the above limit about 1,957 and bigger than the above-limit ((dU) 1,583 also less than 4-1.583( 4-dU) so it concluded that in this corelation model does not have any autocorelation. Beacuse all of those 4 regression assumption has been fullfiled, so i'ts concluded that the estimation rsult has comly with the conditions of BLUE ((Best Linear Unbias Estimation) so it can be saying that the colnclusion of regresion model is describing the real situation.

#### 4.1.2.2 Analysis Influence Increase In The Number Of Taxpayers Individual And Reporting Notification Letter To Peneriman Income Tax Revenue

**a. Multiple Regression**

By using the SPSS21 software, is attained the result of multilpe linier regression so it described the equation:

$$\mathbf{Y = 7{,}507E7 + 64.598{,}780\ X_1 + 147.639{,}223X_2}$$

| | |
|---|---|
| a (constant)= 7,507 | It means that if the increasing amount of tax-obliged and the tax report notification is constant(0) there is no increasement, so the tax accpetance will be about 7,057 billion. |
| $b_1$= 64.598,780 | It means that every increase of the amount of tax obliged personal,so it will affected the acceptance of the tax income about 64.598,780 billion rupiah. |
| $b_2$= 147.639,223 | It means that every increase of tax intensification will affect the increasing of the tax acceptance about 147.639,223 billion rupiah. |

**b. Corelation Analysis**

Based on the results of data procession utilizing the SPS 21.0 program we can interpretate this results below:

- The corelation beetween the increasement of tax obliged with the accpetance of personal tax-obliged

  Based on the table above, that the cooeficient corelation value that attained beetween the increasement of tax obliged with the accpetance of personal tax-obliged Is about 0,534. If it's interpreted by the criteria said by sugiyono (2012:250) so the corelation that comes from the connection of the things mentioned above is in medium conection. The corelation value marked as positive shows that their connection is in the same direction. Where if the increasement of tax obliged is getting higher so do the acceptance of personal tax-obliged as well.

- The corelation beetween Reporting notification letter and the acceptance of personal tax income

  Based on the tabel above the value that obatained beetween Reporting notification letter and the acceptance of personal tax income is about 0,616. If it's interpreted by the criteria said by sugiyono (2012:250) so the correlation that comes from this problem is having a strong conection. The corelation value marked as positive shows that their connection is in the same direction. Where if the increasemen Reporting notification letter and the acceptance of personal tax income is getting higher so do the acceptance of personal tax income as well.

**c. Coefficient determinant alnalysis**

The calculation for getting the influence on the independent varaible is like this:

$Kd = (0,543)^2 \times 100\% = 29,5\%$

Based on the calculation above, it is clearly seen that the influence of the amount of tax obliged to the acceptance of personal income tax is about 29,5 while the remaining is about 70.5%, this was the i nfluences that been given by unreserached factors such as the amount of effective tax-obliged, the obedience of the tax-obliged, the collection system, awareness of the tax-obliged,the excecution of tax administration, etc. Determination from tax obliged to the acceptance of personal income tax can be described as follows:

$Kd = (0,616)^2 \times 100\% = 37,9\%$

Based on the calculation above, i is clearly seen that the influence of reporting notification letter to the acceptance of personal tax income is about 37,9 % and the remaining is 62.1%. this was an influences that given by the other unresearched factors such as force letter, tax avoid, tax embezzlement, tax collection, tax assessment, etc.

**d. Hypothesis test**

The statistical test that being used for testing the hypothesis is the T test. The hypothesis formula uses SPSS . And the hypothesis that will be used in this research are :

**1. The Testing Of Hypotheses Increase In The Number Of Taxpayers Private Persons Against Revenue From Income Tax Individual**

$H_0 : \beta_1 = 0$ That is, an increasing number of Taxpayers Private Persons do not affect significantly to acceptance of the income taxes people private.

$H_1 : \beta_1 = 0$ That is, an increasing number of influential people personal Taxpayers significantly to acceptance of the income taxes people private.

Criteria : Turning $h_0$ if $t_{hitung}$ greater than $t_{tabel}$, received every other way.

It can be seen that value thitung obtained variable increase in the number of taxpayers individual of 2,946. This value will than the $t_{tabel}$ in table distribution t. With df=n-k-1=35-2-1= 32, Obtained value t-tabel for testing two parties as much as ± 2,037. From the values of above it can be seen that value $t_{hitung}$ obtained (2,946), Be between value $t_{tabel}$ (-2,037 and 2,037), In accordance with the criteria for the testing of hypotheses that $h_0$ were rejected and $h_1$ accepted , it means increase in the number of taxpayers people pribadiberpengaruh significantly to revenue from income tax.

**2. Pengujian Hipotesis Pelaporan Surat Pemberitahuan Terhadap Penerimaan Pajak Penghasilan Orang Pribadi**

$H_0 : \beta_2 = 0$ It means , reporting notification letter do not affect significant impact on revenue from income tax individual.

$H_1 : \beta_2 = 0$ It means , reporting a letter pembberitahuan significant to revenue from income tax individual.

Criteria : Turning $h_0$ if $t_{hitung}$ greater than $t_{tabel}$, received every other way.

That the value $t_{hitung}$ obtained variable reporting notification letter of 3,762. This value will than the $t_{tabel}$ in table distribution t. With df=n-k-1=35–2–1=32, Obtained value t-tabel for testing two parties of ± 2,037. From the values of above it can be seen that value $t_{hitung}$ obtained (3,762), Be between value $t_{tabel}$ (-2,037 and 2,037), In accordance with criteria testing the hypothesis that $h_0$ were rejected and $h_1$ accepted , it means reporting notification letter significant to revenue from income tax individual.

## 4.2 Discussion

### 4.2.1 Influence Increase In The Number Of Taxpayers Private Persons Against Revenue From Income Tax Individual

A research has done or correlation value between the increasing number of taxpayers private persons against revenue from income tax individual is as much as 0,543 that characterizes medium category.Relations positive it means every the increase in the increasing number of taxpayers individual will increase tax acceptance the income of the personal.Big the influence of the increasing number of taxpayers private persons against revenue from income tax individual is as much as 11.02 %, it means by 11.02 % revenue from income tax individual influenced by taxpayers individual, while the rest of 88,98 % influenced by other factors such as the number of taxpayers effective, compliance taxpayers, to collect system, awareness taxpayers, the implementation of the administration tax, and others.

The results from a comparison with $t_{tabel}$ $t_{hitung}$ is $t_{hitung} > t_{tabel}$ ( 2,946 > 2,037 ), so that in the mistake 5 % $h_0$ were rejected and ha received which means variable increase in the number of taxpayers individual impact on revenue from income tax individual.Value significance for variables increase in the number of taxpayers to tax revenue is 0,006 it means the mistake to say there are the effect on revenue from income tax individual is of 0.6 %, smaller than the mistake level acceptable is as much as 5 % so increase in the number of taxpayers individual significant to revenue from income tax individual.

Conclusion above have answered phenomenon that occurs in the provincial tax general directorate west java i have managed to scoop up tax revenue 2015 21,6 trillion rupiah or about 84,13 % of the target set at 25.6 trillion rupiah.It means, tax receipts in this year is below the target.Should the theory put forward by experts that tax revenue overall can be increased in two ways, the improvement of tax coverage ratio and tax compliance ratio.Tax coverage ratio can be increased by increasing the number of taxpayers ( Buyung Muniriyanto, 2014 ).

The results of the study is driven by research Amina ( 2013 ) , said that to increase the number of taxpayers are supporting income tax revenue service office pratama tax manado .The amount of tax relations expressed very strong , this relationship show bigger increase in the number of taxpayers , the more income tax revenues.

### 4.2.2 Influence Of Reporting Notification Letter To Revenue From Income Tax Individual

Of the research that has been done been gained the value of the correlation between reporting notification letters against revenue from income tax a private person is as much as 0.616 who are too strong in the category of .The kind of relationship is positive it means the increase in reporting any notification letters and would increase revenue from income tax a private person .Big the influence of reporting notification letters against revenue from income tax a private person is as much as 37.9 % , it means as much as 37.9 % revenue from income tax a private person affected by the letter of reporting , while the rest of 62,1 % influenced by other factors such as a forcible , tax evasion , tax evasion scandal , billing tax , a letter the decision of the tax , and others.

The results from a comparison with $t_{tabel}$ $t_{hitung}$ is $t_{hitung}$ is $t_{hitung} > t_{tabel}$ ( 3,762 > 2,037 ) , so that in the mistake 5 % $h_0$ were rejected and ha received which means variable reporting notification letter impact on revenue from income tax individual .Value significance for variables reporting notification letter to revenue from income tax individual is 0,001 it means the mistake to say there are the effect on tax revenue is of 0.1 % , smaller than the mistake level acceptable is as much as 5 percent .In conclusion , reporting notification letter significant to revenue from income tax individual.

Conclusions on have answered the phenomenon happened in the tax general directorate west java who have notifications annual notifications taxes perceived is weak .Of the target of 72 % , for two days ahead of the delivery of notifications the lord , only 52 % taxpayers report .Should the theory presented by experts that the policies of taxation in order to increase tax revenues taken in the form of expansion and increased taxpayers reported notifications (Rochmat Soemitro yang dikutip Siti Kurnia Rahayu, 2010:90).

The result of this research supported by the test which has been in do by ayu rahayu for 2010 on three the tax office pratama in the regions bandung , provide a summary that there is relationships in line between taxpayer compliance rate to characterized by the number of payment a letter notice with revenue from income tax service office on pratama tax Bandung Bojonagara and the tax office pratama bandung cicadas .But there are opposite relations the direction in the tax office Bandung Karees , it means when payment notification letter increase was not in balance to increasing revenue from income tax.

## V. CONCLUSIONS AND RECOMMENDATIONS

### 5.1 Conclusions

Based on identification problems , formulation problems , the skeleton think , hypothesis research , the results of the study and discussion on the influence of the increasing number of taxpayers individual and reporting notification letter of revenue from income tax individual in the tax office pratama Bandung Cicadas so at the end of this research , writer draw conclusions as follows :

1. The number of taxpayers individual impact on revenue from income tax individual , where if the number of taxpayers individual up and revenue from income tax individual is increased it is if instead .The phenomena that occur at the relevant regional office of west java i have managed to scoop up tax revenue 2015 Rp 21,6 trillion or about 84,13 % of the target set at Rp 25.6 trillion .It means , tax receipts in this year is below the target , influenced by the amount of taxpayers individual.
2. Reporting notification letter impact on revenue from income tax individual, where if the number of reporting notification letter up and revenue from income tax individual is increased it is if instead.The phenomena that occur at the relevant regional office of west java to submit a letter of notice annual tax perceived is weak.Of the target 72 %, for two days ahead of the delivery of the letter of the, only 52 % taxpayers who report.Much that affected the achievement of tax revenue.

### 5.2 Recommendations

After writer provide a summary the research on the impact of the increasing number of taxpayers individual and reporting notification letter of revenue from income tax individual, hence writers give advice as follows:

**a. Practical Advice :**

1. That the number of taxpayers individual increased , should the tax office increase their the socialization or briefing to the general public so can increase awareness the community to register himself as taxpayers and pay perpajakannya in accordance with the provisions laws and regulations and can increase tax acceptance the income of the personal.
2. In order to increase tax revenue the income of the personal through reporting notification letter suggested taxpayer in fill with right notification letter which would be reported by so that it will not in the inaccurate in report and also in payment tax.

**b. Advice Academic:**

1) For Development Of The Science

The development of science in accounting particularly tax accounting expected this outcome could be referred to the future of other researchers can use the same variable

, the same method but analysis unit , the population and sample different or looking for other variables that affect revenue from income tax.

2) For Other Researcher
It is hoped that next researchers can scrutinize increase in the number of taxpayers a private person and reporting notification letters with a standard of measurement that is different from this research , and is expected to scrutinize the variables other than increase in the number of taxpayers a private person and reporting notification letters , because there are other factors that could affect the revenue from income tax .In addition , writer suggest to add a period of the year would check and to add other objects in order to strengthen the results of the study.

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