

ABSTRACT

One type of tax that has contributed and the role of the State in non-oil tax revenue in Indonesia is the Income Tax (IT), especially Income Tax Receipts (IT) of Article 25 of the Agency. Research backdrop of achieving the target level of tax compliance in the report such as body weight and the amount of corporate taxpayers in the pratama tax office Yogyakarta in 2010 to 2012, reaching the target or not hit the target in each year does not necessarily have an impact on the achievement of corporate income tax revenue. This study aims to determine the effect of the growing number of corporate taxpayers and taxpayer compliance against income tax revenue agency article 25 on the Pratama Tax Office Yogyakarta Period 2010-2012.

The data used is secondary data. Measurement of independent and dependent Variables in this research are using ratio scale. The population in this research is official report on the statistical data relating to the taxation of income tax earned 25 Board of Tax Office Primary Yogyakarta, selected with Judgment Sampling. After the Judgment Sampling, Was selected 36 samples. The analysis used in this research is Multiple linear regression analysis.

The results showed that the growth in the number of corporate taxpayers does not have a significant influence on income tax receipts Article 25 bodies and Compliance taxpayer have an significant influence with the negative direction on income tax receipts article 25 bodies.

Keywords: Growth in the number of corporate taxpayers, Compliance corporate taxpayers, Corporate income tax receipts Article 25.
