

ABSTRACT

The purpose of this study was to determine the effect of compliance, examination, and the number of corporate taxpayer to the realization revenue PPh Article 25 on the Tax Office (TO) Pratama Sleman. If compliance, examination, and the number of corporate taxpayer higher, the realization revenue PPh Article 25 will also increase. The data in this study in the form of monthly reports, the number of 36 monthly data in 2009 to 2011. Variable compliance, examination, the number of corporate taxpayer, and the realization of revenue PPh Article 25 derived directly from TO Pratama Sleman. This research used SPSS version 20 program application and using multiple regression analysis.

The results of the analysis showed that compliance, examination, and the number of corporate taxpayer simultaneously significant effect on realization revenue PPh Article 25 on TO Pratama Sleman. Compliance partially significant effect on the realization revenue PPh Article 25 while the examination and the number of corporate taxpayer does not significantly influence the realization revenue PPh Article 25 on TO Pratama Sleman.

Keywords: tax, compliance, examination, corporate taxpayer, realization revenue PPh Article 25