

TAX COLLECTION AND INFLUENCE OF FORCED TAX ON CORPORATE INCOME TAX REVENUES

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ABSTRACT

The present study is aimed at (i) describing the existing tax collection, use of tax compulsion letter, and revenues of institutional income tax at Kantor Pelayanan Pajak (KPP) Pratama within Regional Office of DJP Jakarta Pusat, and (ii) analyzing the effects of tax collection and use of tax compulsion letter on revenues of institutional income tax. Secondary data were gathered from annual report on revenues of institutional income tax from a period of 2003-2008. Multiple linear regression analysis was applied to analyze data. The study results indicated that (i) tax collection has been well performed according to the existing rules and use of letter of tax compulsion has been low; (ii) annual revenues of institutional income tax steadily increased during the period between 2002 and 2007; and (iii) tax collection and use of tax compulsion letter, either partially or simultaneously, have a significant impact on annual revenues of institutional income tax.

Key words: *tax collection; letter of tax compulsion; institutional income tax payers*