

ABSTRACT

Muhammad Gugus Trilaksana. 2015, SKRIPSI. Title: “Effectiveness of Using Drop Boxes And Elektronik Filling (E-Filing) Compliance Reporting System To Increase Income Tax SPT individual taxpayer”

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Key Words : *Drop box, e-Filling, Taxpayer Compliance*

The tax directorate applies the drop box facility and e-filing to make taxpayers easier to implement tax obligations. The facility is expected to facilitate taxpayers to implement their tax obligations without having to come to the tax office where the taxpayer is registered. Because of that, the researcher wanted to know how the effect of the application of the drop box and e-filing on tax compliance in KPP Madya Malang.

This study used a descriptive quantitative approach. The data used in this study are primary data that obtained from the questionnaire answer of taxpayers State Islamic University Maulana Malik Ibrahim Malang. To determine the effect of independent variable on the dependent variable, this study used multiple linear regression analysis that using IBM SPSS Statistics v.22 and Microsoft Excel 2010.

Based on the results of multiple linear regression analysis, the results of this study are; First, the service drop box and e-filing simultaneously have significant impact on the income tax compliance so that the first hypothesis is fulfilled. Second, the service drop box and e-filing partially have significant effect on the income tax compliance so that the second hypothesis is fulfilled. Based on those two independent variables, the most influential variable on the income tax compliance is drop box variable. This is caused of socialization of filling tax returns with e-filing is only in once time held in UIN Malang so that the lecturer and staff of UIN Malang still not clearly understand on procedure for submitting tax return through e-filing.