CATRA RESEARCH INSTITUTE
JOGTA Journal of Governance, Taxation and Auditing
P-ISSN - 2830-6392 (PRINT)
E-ISSN - 2962-2522 (ONLINE)
JOURNAL OF GOVERNANCE, TAXATION AND AUDITING
PUBLISHING KSI
Indexed By : GARUDA Google doi Crossref INDEX COPERNICUS ROAD ISJD indonesia OneSearch EBSCO

THE EFFECT OF TAX COLLECTION, TAX AUDIT, AND TAXPAYER COMPLIANCE ON TAX REVENUE AT THE PRIMARY TAX SERVICE OFFICE IN MANADO

Volume: 2
Number: 3
Page: 142 - 152

Geneva Z. O. TENDEAN[1], Sonny PANGERAPAN[2], Olivia Y. M. SARDJONO[3]
[1,2,3]Department of Accounting, Sam Ratulangi University, Indonesia
Corresponding author: Geneva Zefanya Ophelia Tendean
E-mail: genevatendean24@gmail.com

Article History:
Received: 2023-11-16
Revised: 2023-12-19
Accepted: 2024-01-03

Abstract:
This study aims to determine the effect of tax collection, tax audit, and taxpayer compliance on tax revenue at the Primary Tax Service Office in Manado for 2018-2022. Tax collection is measured by the number of Tax Collection Letters (STP) for corporate taxpayers, tax audits are measured by the number of Notice of Tax Assessments (SKP) for corporate taxpayers, and taxpayer compliance is measured by the ratio of the number of corporate tax returns received divided by the number of corporate taxpayers at the Manado Primary Tax Service Office. This type of research is quantitative research using secondary data. The sampling technique used was total sampling, and resulted in 60 research samples. The data analysis technique in this study is multiple linear regression using the SPSS 26 program. The results showed that tax collection does not affect tax revenue, tax audits positively affect tax revenue, and taxpayer compliance positively affects tax revenue.

Keywords: Tax Collection, Tax Audit, Taxpayer Compliance, Tax Revenue
Cite this as: TENDEAN, G. Z. O., PANGERAPAN, S., SARDJONO, O. Y. M. (2023). "The Effect of Tax Collection, Tax Audit, and Taxpayer Compliance on Tax Revenue at Primary Tax Service Office in Manado." Journal of Governance, Taxation, and Auditing, 2 (3), 142 – 152.

INTRODUCTION

Tax is a state revenue sector with a large and significant role in a country (Desideria & Ngadiman, 2019). Referring to the 2021 State Budget (APBN), tax revenue accounted for IDR 1,547.8 Trillion, 76.96% of the total revenue. This reflects the importance of taxes in having a role in the sustainability of a country.

However, for 12 years, Indonesia has still needed to achieve its tax revenue target. From 2009 to 2020, Indonesia never reached the specified tax revenue goal. The average realization of tax revenue over the 12 years amounted to 969.51 trillion, with an achievement percentage of 89.7%. This implies that the country needs an additional income of 10.3% annually to finance state expenditures. Nevertheless, in the last two years, namely 2021-2022, Indonesia has achieved its tax revenue target. This aligns with the economic recovery following the impact of the COVID-19 pandemic.

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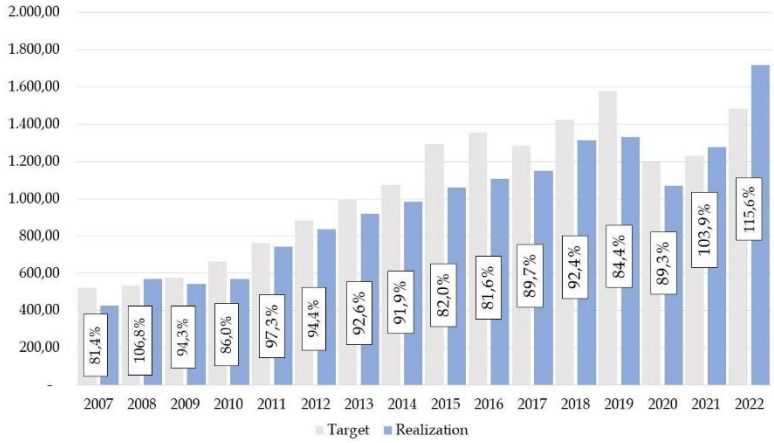

Source: Data processed from the Performance Report of the Directorate General of Taxes for the years 2007-2022

Figure 1. Target and Realization of Indonesia's Tax Revenue 2007-2022 (In Trillion Rupiah)

Table 1. Realization of Tax Revenues at the Primary Tax Service Office in Manado for the Years 2017-2022

Tax Year	Target	Realization	
		Amount	%
2017	2.399.408.127.000	1.861.141.223.791	77,57%
2018	2.286.531.049.000	1.872.668.246.808	81,90%
2019	2.232.962.708.000	2.075.381.052.782	92,94%
2020	1.789.822.656.000	1.644.680.116.236	91,89%
2021	1.882.012.862.000	1.920.738.993.690	102,06%
2022	1.831.174.776.000	2.183.675.920.380	119,25%

Source: Primary Tax Service Office in Manado, 2023

The same situation also occurred at the Primary Tax Service Office in Manado, where tax revenues have never reached the set targets except in the last two years, namely in 2021 and 2022. Based on Table 1, during 2017-2020, the realization amount tended to increase annually. However, the percentage of realization compared to the target did not reach 100%, indicating that the target still needed to be met. The tax revenue targets for the Primary Tax Service Office in Manado from 2017 to 2020 decreased yearly compared to the previous year, even though the set targets still needed to be achieved. Tax revenue level is influenced by taxpayers' compliance level (Permana & Susilowati, 2021). According to (2017, p. 193), taxpayer compliance refers to the condition in which taxpayers must fulfill all their tax obligations. Tax revenue can operate smoothly if taxpayers dutifully fulfill their tax obligations (Kastolani & Ardiyanto, 2017). However, in reality, the level of taxpayer compliance in Indonesia is still low

Table 2. Compliance Level of Corporate Taxpayers at the Primary Tax Service Office in Manado for the Years 2017-2022

Year	Number of Corporate Taxpayers	Realization of Corporate Tax Return	Corporate Taxpayer Compliance Ratio

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2017	15.664	2.729	17,42%
2018	16.519	2.857	17,30%
2019	17.389	3.432	19,74%
2020	18.511	3.312	17,89%
2021	19.451	3.820	19,64%
2022	24.880	3.816	15,34%

Source: Primary Tax Service Office in Manado, 2023

Furthermore, Table 2 indicates that corporate taxpayers' compliance level is 15%-20%, with an average of 17.89%. This is considered very low, as it means that, on average, out of 10 registered corporate taxpayers, only two corporate taxpayers reported their tax returns.

Another factor influencing tax revenue is tax collection. Tax collection involves actions to ensure taxpayers settle their tax debts and the cost of tax collection through warnings or reminders (Bavaria, 2020). The more tax debts collected, the higher the tax revenue will increase (Riyadi et al., 2021).

Several previous studies related to tax collection have shown different results. Research by Putra (2021) and Ramadhan et al. (2021) indicates that tax collection positively and significantly impacts tax revenue. Meanwhile, Panjaitan and Sudjiman's (2021) study shows that tax collection positively influences tax revenue. In contrast, research by Nadia and Kartika (2020) and Novitaningsih et al. (2019) states that tax collection does not affect tax revenue.

In addition to tax collection, tax audit is also an essential factor in determining the level of tax revenue. Tax audit involves a series of activities to test compliance with tax obligations and other purposes carried out through collecting and processing data, information, and evidence conducted objectively and professionally in implementing tax regulations (Mardiasmo, 2019, p. 56). The frequency of tax audits affects tax revenue. This means that the higher the frequency of tax audits, the higher the increase in tax revenue (Novasari & Ratnawati, 2020).

In previous research examining the influence of tax audits on tax revenue, the results must be more consistent. Research by Novasari and Ratnawati (2020), Ramadhan et al. (2021), and Mispa (2019) concluded that tax audits have a positive and significant impact on tax revenue. On the other hand, research by Riyadi et al. (2021), Monica and Andi (2019), and Desideria and Ngadiman (2019) shows results that tax audit does not affect tax revenue. This indicates a need for further research to address the gaps and inconsistencies in previous studies regarding the impact of tax collection, tax audits, and taxpayer compliance on tax revenue.

METHODS

Type of Research. This quantitative impact study utilizes secondary data to test hypotheses regarding the influence of the independent variables Tax Collection, Tax Audit, and Taxpayer Compliance on the dependent variable Tax Revenue. The quantitative research analysis focuses on numerical data processed using statistical methods.

Population and Sample. The population used in this study consists of time series data over five years (2018-2022) at the Primary Tax Service Office in Manado, with monthly data units. Therefore, the population to be used will amount to 60 samples.

Sampling Method. The sample method used in this study is the total sample method. The total sampling method is a sampling technique that involves using the entire population as the research sample (Sugiyono, 2022, p. 134).

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Operational Definition of Variable. The independent variables in this study are Tax Collection, Tax Audit, and Taxpayer Compliance. The dependent variable in this study is Tax Revenue. According to Pohan (2017), tax revenue is the State Budget (APBN) financing, the main backbone and the most dominant source of state finance. In this study, the indicator that the researcher will use is the realization of monthly income tax received at the Primary Tax Service Office in Manado from 2018 to 2022.

The first independent variable measurement is tax collection, calculated using the number of tax collection letters (STP) issued by the Primary Tax Service Office in Manado during 2018-2022 (Rahayu, 2017).

The second independent variable measurement is tax audit, calculated using the Notice of Tax Assessment (SKP) issued by the Primary Tax Service Office in Manado during the 2018-2022 period (Rahayu, 2017, p. 280).

The third independent variable measurement is Taxpayer Compliance. This variable is calculated based on Riyadi et al. (2021) and the Calculation Procedure of the Directorate General of Taxes SE-18/PJ.22/2006 by using the following formula:

$$\frac{Tax\ Returns\ (SPT)\ received\ at\ the\ Primary\ Tax\ Service\ Office\ in\ Manado}{taxpayers\ registered\ at\ the\ Primary\ Tax\ Service\ Office\ in\ Manado}\ X\ 100\%$$

Analysis Method and Process. This study uses secondary data from the Primary Tax Service Office in Manado, which are then processed to determine the effect of each variable in this study using IBM SPSS 26 software.

RESULT AND DISCUSSION

Descriptive Statistical Test. Descriptive statistical analysis was carried out to determine the data description, such as minimum, maximum, mean, and standard deviation of data from independent and dependent variables. The results of the descriptive statistical test can be seen in the following table 3:

1. The independent variable, Tax Collection, with a total of 60 observation data, has a minimum value of 0.00, a maximum value of 5405, an average of 808.95, and a standard deviation of 832.95.
2. The independent variable, Tax Audit, with a total of 60 observation data, has a minimum value of 0.00, a maximum value of 1118, an average of 283.70, and a standard deviation of 199.50.
3. The independent variable, Taxpayer Compliance, with a total of 60 observation data, has a minimum value of 0.14, a maximum value of 0.31, an average of 0.19, and a standard deviation of 0.03.
4. The dependent variable Tax Revenue, with a total of 60 observation data, has a minimum value of Rp80,477,888,736.00, a maximum value of Rp227,775,651,898.00, an average of Rp120,464,141,799.30, and a standard deviation of Rp27,358,408,156.62.

Table 3. Descriptive Statistical Test Results (Initial Test)

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Tax Collection	60	.00	5405.00	808.9500	832.94758

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Tax Audit	60	.00	1118.00	283.7000	199.49923
Taxpayer Compliance	60	.14	.31	.1980	.03267
Tax Revenue	60	80477888736.00	227775651898.00	120464141799.3000	27358408156.61919
Valid N (listwise)	60				

Source: SPSS processed data, 2023

Classical Assumption Test. Based on decision-making, the normality test was carried out using the Kolmogorov- Smirnov test. If the significance value is > 0.05, the data is usually distributed.

Table 4. Normality Test

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		60
Normal Parameters[b]	Mean	.0000
	Std. Deviation	23046074795.01095
Most Extreme Differences	Absolute	.070
	Positive	.070
	Negative	-.059
Test Statistic		.070
Asymp. Sig. (2-tailed)		.200[c,d]

a. Test distribution is Normal.
b. Calculated from data.
c. Lilliefors Significance Correction.
d. This is a lower bound of the true significance.

Source: SPSS processed data, 2023

The multicollinearity test in this study can be seen through the Variant Inflation Factor (VIF); if the tolerance value > 0,10 and VIF value < 10, then there is no multicollinearity between the independent variables.

Table 5. Multicollinearity Test Results

Coefficients			
Model		Collinearity Statistics	
		Tolerance	VIF
1	Tax Collection	.849	1.178
	Tax Audit	.962	1.039
	Taxpayer Compliance	.823	1.216

a. Dependent Variable: Tax Revenue

Source: SPSS processed data, 2023

Heteroscedasticity testing in this study used the Rank Spearman Correlation test method. If the significance value is > 0.05, the conclusion is that there is no heteroscedasticity, but if the significance value is <0.05, the conclusion is that there is heteroscedasticity.

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Table 6. Heteroscedasticity Test Results

Correlations						
			Tax Collection	Tax Audit	Taxpayer Compliance	Unstandardized Residual
Spearman's rho	Tax Collection	Correlation Coefficient	1.000	.098	-.292*	.011
		Sig. (2-tailed)	.	.454	.024	.936
		N	60	60	60	60
	Tax Audit	Correlation Coefficient	.098	1.000	-.279*	-.073
		Sig. (2-tailed)	.454	.	.031	.581
		N	60	60	60	60
	Taxpayer Compliance	Correlation Coefficient	-.292*	-.279*	1.000	.070
		Sig. (2-tailed)	.024	.031	.	.596
		N	60	60	60	60
	Unstandardized Residual	Correlation Coefficient	.011	-.073	.070	1.000
		Sig. (2-tailed)	.936	.581	.596	.
		N	60	60	60	60

*. Correlation is significant at the 0.05 level (2-tailed).

Source: SPSS processed data, 2023

An autocorrelation test was carried out to find out whether autocorrelation symptoms occur. The basis for deciding on a run test is that if the Asymp. Sig (2-tailed) is more significant than 0.05, so there are no symptoms of autocorrelation.

Table 7. Autocorrelation Test Results

Runs Test	
	Unstandardized Residual
Test Value	2471985056.64
Cases < Test Value	30
Cases >= Test Value	30
Total Cases	60
Number of Runs	24
Z	-1.823
Asymp. Sig. (2-tailed)	.068
a. Median	

Source: SPSS processed data, 2023

Having fulfilled the criteria of classic assumption testing, the data is considered appropriate to advance to the subsequent stage of multiple linear regression analysis. This analysis is applied

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to explore how Tax Collection, Tax Audit, and Taxpayer Compliance impact Tax Revenue at the Primary Tax Service Office in Manado.

Table 8. Multiple Linear Regression Results

Coefficients						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	41135262362.560	23527635228.277		1.748	.086
	Tax Collection	55996.537	4013251.200	.002	.014	.989
	Tax Audit	63516666.640	15738702.164	.463	4.036	.000
	Taxpayer Compliance	309413650062.717	103941178134.103	.369	2.977	.004

a. Dependent Variable: Tax Revenue

Source: SPSS processed data, 2023

Based on the results of Table 8, the multiple linear regression equation is obtained from column Unstandardized Coefficients as follows: Y = 41,135,262,362.56 + 55,996.537 X1 + 63,516,666.64 X2 + 309,413,650,062.717 X3 + e

The linear regression equation can be explained as follows:

1. The constant has a positive value of 41,135,262,362.56, meaning that if Tax Collection (X1), Tax Audit (X2), and Taxpayer Compliance (X3) are considered to be zero, the value of tax revenue (y) will be positive at 41,135,262,362.56, with other factors assumed to be constant.
2. The unstandardized beta coefficient for Tax Collection is positive at 55,996.537, indicating that the independent variable Tax Collection has a positive direction on Tax Revenue. If there is an increase of 1 unit in Tax Collection, the value of Tax Revenue will increase by 55,996.537, with other factors assumed to be constant. Thus, the higher the Tax Collection, the higher the Tax Revenue.
3. The unstandardized beta coefficient for Tax Audit is positive at 63,516,666.64, signifying that the independent variable Tax Audit has a positive direction on Tax Revenue. If there is an increase of 1 unit in Tax Audit, the value of Tax Revenue will increase by 63,516,666.64, with other factors assumed to be constant. Hence, the higher the Tax Audit, the higher the Tax Revenue.
4. The unstandardized beta coefficient for Taxpayer Compliance is positive at 309,413,650,062.717, indicating that the independent variable Taxpayer Compliance has a positive direction on Tax Revenue. If there is an increase of 1 unit in Taxpayer Compliance, the value of Tax Revenue will increase by 309,413,650,062.717, with other factors assumed to be constant. Thus, the higher the Taxpayer Compliance, the higher the Tax Revenue.

Hypothesis Test. In this study, a significance test of individual parameters (t-statistic test) is conducted to determine whether there is an influence from each independent variable, namely Tax Collection, Tax Audit, and Taxpayer Compliance, on the dependent variable, Tax Revenue. The results of the significance test of individual parameters (t-statistic test) can be seen in the following table 9.

Table 9. T Test Results

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Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	41135262362.560	23527635228.277		1.748	.086
	Tax Collection	55996.537	4013251.200	.002	.014	.989
	Tax Audit	63516666.640	15738702.164	.463	4.036	.000
	Taxpayer Compliance	309413650062.717	103941178134.103	.369	2.977	.004

a. Dependent Variable: Tax Revenue
Source: SPSS processed data, 2023

Based on the above table 9, the results of the significance test of individual parameters can be elaborated as follows:

1. The variable Tax Collection has a t-value of 0.014 with a Sig. t value of 0.989. The critical t-value with α = 5% and df = n-k-1 (60-3-1=56) is 2.003. If the Sig. t value > 0.05 (0.989 > 0.05) and the t-value < critical t-value (0.014 < 2.003), then Tax Collection does not affect Tax Revenue. Therefore, the first hypothesis (H1) is rejected. This indicates that an increase in tax collection does not affect the level of tax revenue at the Primary Tax Service Office in Manado.
2. The variable Tax Audit has a t-value of 4.036 and the Sig. t value is 0.000. The critical t-value with α = 5% and df = n-k-1 (60-3-1=56) is 2.003. If the Sig. t value < 0.05 (0.000 < 0.05) and the t-value > critical t-value (4.036 > 2.003), then Tax Audit has a positive effect on tax revenue. Thus, the second hypothesis (H2) is accepted. This means that a higher tax audit level leads to a higher tax revenue at the Primary Tax Service Office in Manado, as the t-value is positive and significant.
3. The variable Taxpayer Compliance has a t-value of 2.97 with a Sig. t value of 0.004. The critical t-value with α = 5% and df = n-k-1 (60-3-1=56) is 2.003. If the Sig. t value < 0.05 (0.004 < 0.05) and the t-value > critical t-value (2.97 > 2.003), then Taxpayer Compliance positively influences tax revenue. Therefore, the third hypothesis (H3) is accepted. This means that a higher level of taxpayer compliance leads to higher tax revenue at the Primary Tax Service Office in Manado, as the t-value is positive and significant.

The significance test of ANOVA (F-statistic test) in this study aims to determine whether there is a simultaneous or joint influence of the independent variables Tax Collection, Tax Audit, and Taxpayer Compliance on the dependent variable Tax Revenue. The results of the ANOVA significance test can be seen in the following table 10:

Table 10. F Test Results

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	12824295071008797000000	3	427476502366959900000	7.639	.000[b]
	Residual	3133617224397710000000	56	559574504356733900000		
	Total	4416046731498589500000	59			

Dependent Variable: Tax Revenue
Predictors: (Constant), Taxpayer Compliance, Tax Audit, Tax Collection
Source: SPSS processed data, 2023

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Based on Table 4.9 and the simultaneous regression results, it can be seen that the F-test value is 7.639 with a Sig. F value of 0.000. The result from the F-table with α = 5% and df = n-k (60-3=57) is 2.77. If Sig. F < 0.05 (0.000 < 0.05) and the F-test value > F-table (7.639 > 2.77), then through this ANOVA significance test, it is obtained that tax collection, tax audit, and taxpayer compliance simultaneously have a positive effect on tax revenue.

The determination coefficient (R2 square) test measures the extent to which the regression model can explain the dependent variable in a study. The results of the determination coefficient test can be seen in Table 11 below:"

Table 11. Determination Coefficient Test Results

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.539[a]	.290	.252	23655327187.69

Predictors: (Constant), Taxpayer Compliance, Tax Audit, Tax Collection

Source: SPSS processed data, 2023

Based on Table 11, the results of the determination coefficient test indicate that the adjusted R2 square value is 0.252. This means that 25.2% of the tax revenue variable is influenced by the variables Tax Collection, Tax Audit, and Taxpayer Compliance, while the remaining 74.8% (100% - 25.2%) is explained by other variables outside the regression model analyzed in this study.

The Effect of Tax Collection on Tax Revenue. Based on the results of this study, it shows that it is not impacted by tax collection, leading to the rejection of the initial hypothesis (H1) in this research. Notably, these results deviate from the theory of attribution, which asserts that external factors play a role in influencing tax revenue. According to this theory, tax collection by tax authorities, considered an external attribution, should impact taxpayers, motivating them to fulfill their tax obligations and thereby increasing tax revenue for the tax office. In this study, the independent variable of tax collection is measured using the number of Corporate Tax Collection Letters (STP) issued, which does not influence tax revenue at Manado's Primary Tax Service Office. This indicates that the quantity of Corporate Tax Collection Letters (STP) issued will remain the same tax revenue. Several factors could contribute to this, such as suboptimal tax collection practices. Tax Collection Letters (STP) issuance by tax authorities does not necessarily lead directly to the payment of overdue taxes by taxpayers; it also depends on the taxpayers' compliance in settling their tax arrears.

Moreover, the timeframe for settling tax arrears from the tax billing also plays a role. Since the Tax Collection Letter (STP) issuance, taxpayers are given seven days from the due date (1 month after issuance) before a Warning Letter is issued. After the Warning Letter, if no payment is made, a Distress Warrant is issued 21 days later, and if there is no response from the taxpayer, a seizure is carried out 2x24 hours later. These processes result in tax arrears needing to be immediately settled by taxpayers or requiring time before payment is made. Hence, the tax collection actions do not directly impact tax revenue. This study aligns with the research by Indrawan (2021) and Novitaningsih et al. (2019), stating that there is no significant influence between tax collection and tax revenue due to the presence of taxpayers who still need to settle their tax debts.

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The Effect of Tax Audit on Tax Revenue. The results of this study show that tax audits positively impact tax revenue, so the second hypothesis (H2) in this study is accepted. The results of this research align with the theory of attribution, which states that external factors will affect tax revenue. In this case, the external factor, in the form of tax audits by tax authorities, will influence taxpayers to pay taxes, thereby increasing tax revenue in the taxation sector. A positive impact of tax audits on tax revenue indicates that an increased tax audit level will enhance tax revenue. Tax audit has a deterrent effect on tax non-compliance. When taxpayers are aware of the risk of audit and the potential consequences, they tend to be more careful in fulfilling their tax obligations. Recognizing the high risk of audit and potential consequences, taxpayers are inclined to be more meticulous in meeting their tax obligations, increasing tax revenue. This research is consistent with the study by Ramadhan et al. (2021), stating that there is an influence between tax audit and tax revenue.

The Effect of Taxpayer Compliance on Tax Revenue. Based on this study's results, taxpayer compliance positively influences tax revenue, so the third hypothesis (H3) is accepted. This is due to the correlation between taxpayer compliance behavior and the implementation of tax obligations. Tax revenue will increase when taxpayers voluntarily and timely fulfill their tax obligations. This is because compliant taxpayers pay taxes by applicable regulations, contributing to the state's revenue. The results of this study align with the theory of attribution, which states that internal factors will affect tax revenue. The findings also align with Riyadi et al. (2021) and Windariyanti (2021), stating that taxpayer compliance positively impacts tax revenue.

CONCLUSION

Based on the results of data analysis regarding the influence of tax collection, tax audit, and taxpayer compliance on tax revenue at the Primary Tax Service Office in Manado, it is concluded that:

1. The hypothesis testing results for the first hypothesis (H1) are rejected, indicating that the tax collection variable does not affect tax revenue. Issuing more Tax Billing Letters (STP) will not influence tax revenue at Manado's Primary Tax Service Office.
2. The hypothesis testing results for the second hypothesis (H2) are accepted, indicating that the tax audit variable positively influences tax revenue. This means a high tax audit level will increase tax revenue at Manado's Primary Tax Service Office.
3. The hypothesis testing results for the third hypothesis (H3) are accepted, indicating that the taxpayer compliance variable positively influences tax revenue. This means that the higher the taxpayer's compliance with tax obligations according to the prevailing laws and regulations in Indonesia, the higher the tax revenue at the Primary Tax Service Office in Manado.

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