

**EFFECT OF TAXPAYER IDENTIFICATION NUMBER OWNERSHIP  
OBLIGATION, TAX AUDITS, TAX COLLECTION, AND TAX  
ADMINISTRATION SYSTEM MODERNIZATION ON TAX REVENUES  
AT PRATAMA TAX OFFICE, BANDAR LAMPUNG CITY**

**By**

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**ABSTRACT**

The objective of this research was analyzing the effect of the Taxpayer Identification Number ownership obligation, the tax audits, the tax collection, and the tax administration system modernization on the tax revenues. The respondents of this research were the taxpayers at The Pratama Tax Office, Bandar Lampung City. The sampling method used in this research was the convenience sampling. The number of the sample of this study was 100 respondents. The data analyzing technique used in this research was through the multiple regression analysis. The result of this research was that the Taxpayer Identification Number ownership obligation, the tax audit, the tax collection, and the tax administration system modernization had a significant positive effect on the tax revenue. The research variable that had the most significant effect on the tax revenue was the Taxpayer Identification Number ownership obligation with 0.269.

**Keywords:** Taxpayer Identification Number Ownership Obligation, Tax Audits, Tax Collection, Tax Administration System Modernization, Tax Revenues