ABSTRACT

The importance of the role of tax revenue as a source of funding for the country's development , the government through The directorate general of taxes continuously making change legislation and bureaucracy reform taxation rules hoping to optimize appropriate tax revenue target. Dividend income tax which so far has not been developed optimally in order to support the tax revenues in KPP Madya Semarang based on the data, the realization of agency every year increased but are not followed by increase of income tax on dividends. Because of that is required strategy and an effort to increase tax revenue from income tax sector over the dividend in KPP Madya Semarang so can increase tax revenue to increase according target

The research is intended (i) To identify constraints that have been faced by agency taxpayers (PT) in performing a duty depositing income tax on dividends; (ii) Identify constraints that have been facing an officer of the tax In obtaining the data private ownership of capital and financial transactions agency tax payers; (iii) Using methods of calculation explore potential income tax on dividends to examine the potential income tax on dividends are still being quarried; (iv) identify the efforts that must be made in order to reduce barriers to explore potential income tax on dividends. The purpose of this research was accomplished by mix methods use data tax revenue in 2007-2011 published by KPP Madya Semarang.

The result of the analysis is known that (i) tax payers had a hard in reporting and tax payments because tax administration that is not easily; (ii) tax officers get the less complete information for tax payers activities; (iii) By looking at revenue from income tax agency (PT) contained net profit of a company that is a potential an income upon the dividend so that there are potential income tax over the dividend; (iv) Improving information for activities taxpayers will raise potential tax revenue

Keywords : income tax on dividend, potential, constraints, tax revenue