

*The purpose of this study to obtain empirical evidence about the mode or technique performed by the company to commit fraud tax reporting, the role of self-assessment system which is used as a loophole for taxpayers to make tax statement fraud. How the taxpayer makes tax statement fraud when viewed from the fraud triangle theory and the theory gone.*

*In conducting fraudulent tax statement use several modes namely: making purchases fictitious purchases for the group but a tax invoice on behalf PT.XYZ, loans back to back, does not report the majority of domestic sales, keep records of export transactions under value (below value in fact), and make manipulate results of inventory.*

*The results showed that the location of the fraud committed by PT. XYZ to present financial statements for tax purposes does not correspond to the real situation (imporer disclosure). They do by exploiting loopholes self-assessment system because they lack the technology applied in the tax sector, also influenced by the nature of the unwillingness of (involuntary) to dutifully pay taxes. And when associated with fraud triangle theory for their chance (opportunity), justification (rationalization). If viewed from theory gone there is element of chance (opportunity) so greed.*

*Keywords: Tax statement fraudulent, tax evasion, self assessment system*