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The Effect of the Implementation of Tax Extension, Tax Intent, and Tax Audit on Tax Revenue at KPP Bengkulu

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Abstract

The purpose of this study is to determine the effect of the implementation of tax extension, tax intensification and tax audit on tax revenue at KPP Pratama Bengkulu. The sampling method uses *purposive sampling*. The analysis technique used is Multiple Linear Regression analysis. The respondents in this study are tax employees or fiscal officers who work at KPP Pratama Bengkulu, namely KPP Pratama Bengkulu One, KPP Pratama Bengkulu Dua and KPP Pratama Curup. In this study, 45 respondents were obtained who were tax employees from KPP Pratama in Bengkulu Province. The results of the study show that extensification, intentionation and tax audit have a positive effect on tax revenue. This shows that the higher the extensification, the intentionation and the tax audit can increase tax revenue. For further research, they can contact back and provide a deadline to respondents as a deadline for filling out the questionnaire. So that the results of the research can be received by the researcher on time.

Keywords: *Tax Extensification, Tax Intent, Tax Audit, Tax Revenue*

INTRODUCTION

National development carried out in Indonesia is development that is carried out continuously and continuously with the aim of improving the welfare and prosperity of its people. In order to realize these goals, attention is needed to the revenues that can be used for national development. One of the country's largest forms of revenue comes from taxes. In Indonesia alone, more than 80% of state revenue comes from taxes (Masril, 2021).

Taxes have an important role in national development because taxes are a source of state revenue obtained from the participation of the people, where the regulations for the imposition of taxes are regulated in article 23A of the 1945 Constitution which reads "taxes and other levies that are coercive for state purposes are regulated by law". Taxes are used by the government to carry out state responsibilities and have a great influence in regulating, stabilizing and developing economic activities in a country (Stuart Scott, 2020).

In 2023, the Regional Office of the Directorate General of Taxes (DGT) Bengkulu has succeeded in exceeding the tax revenue target that has been set. From the initial target of IDR 2.68 trillion, tax revenue reached IDR 2.79 trillion or around 104.42% of the target at the Bengkulu Provincial Level (Masril, 2021). In an effort to achieve the realization of targeted tax

revenues and test taxpayer compliance, the Directorate General of Taxes assisted by the Tax Service Office took policies and steps to foster awareness so that they are willing to pay taxes. Of the many steps taken by the state and the Directorate General of Taxes to increase their tax realization, namely through tax identification and tax intensification (Khairizka, 2022).

Based on the Circular Letter of the Director General of Taxes Number; SE-14/PJ/2019 tax identification is an activity carried out by the Directorate General of Taxes for taxpayers who have met objective and subjective requirements but have not registered to be given a Taxpayer Identification Number (NPWP). Extensification activities include sweeping using website-based geo-tagging, canvassing, closed/open market operations and other data feeding (Jayanti, Harimurti, & Kristianto, 2020).

Tax intensification based on the circular letter of the director general of taxes number: SE-06/PJ.9/2001 is an activity to optimize tax revenues from tax objects and subjects that have been registered from the results of the implementation of extensification. Intensification activities include requesting explanations to taxpayers, researching and analyzing reports from the results of requests for explanations on data and information, providing recommendations and actions

Next (Gita, Haryono, & Pangastuti, 2023). In addition to extensification and intensification activities, the directorate general of taxes also conducts tax audit activities.

Tax audit based on article 1 paragraph (25) of Law Number 16 of 2009 is a series of activities to collect and process data, information and evidence that are carried out objectively and professionally based on an audit standard to test compliance with the fulfillment of tax obligations and for other purposes in order to implement the provisions of tax laws and regulations.

Tax extension, intensification and audit are activities carried out by KPP Pratama Bengkulu which aims to increase revenue. Where there are 3 KPPs in Bengkulu Pratama one KPP, two KPP Pratama Bengkulu, and KPP Pratama Curup. KPP Pratama Bengkulu is expected to maximize state revenue, especially from taxes because the coverage of KPP Pratama Bengkulu is an autonomous region that has various potential regional wealth. The Bengkulu City Government deceives various potential regional wealth through long-term and short-term programs. The coverage of the KPP Pratama Bengkulu area is one of the tourist destinations that are of interest to the public, not only the people of Bengkulu City but also the people of Indonesia, inseparable from the steps and policies that have been taken by the local government that is striving to advance its tourism sector.

The steps and policies of the Bengkulu City Government in improving and advancing its tourism have resulted in the emergence of new business places. The emergence of new business places in the tourism sector manifests an increase in the economy which is an opportunity for tax objects. In addition, the city of Bengkulu was chosen as the object of this research because its working area is not only a tourism area, but also a center for business, industry, shops and MSMEs. The business centers in question are government and private offices, banks, hospitals, the ceramic industry, retail shops, trade and MSMEs that manage food. With these potentials, KPP Pratama Bengkulu is expected to be able to close its tax revenue every year. The difference

between this study and the previous research is in the variables where the previous research only used 2 variables, namely tax extensification and tax intention, but in this study included the variable of tax audit as an additional variable of the research, and this research was carried out in all KPPs in Bengkulu Province.

From the phenomena that have been explained above, this is the basis of this study with the title: **"The Effect of the Implementation of Tax Extension, Tax Intentionation, Tax Audit on Tax Revenue at KPP Bengkulu".**

RESEARCH METHODS

Types of Research

This research was carried out with a quantitative approach, a type of causality research. The goal is to thoroughly find out how independent and dependent variables affect each other. The data collection method used is a questionnaire. The questionnaire file is given in the form of a google form and distributed indirectly through one of the employees at each Bengkulu Pratama KPP.

Population and Sample

The population in this study is all tax or fiscal employees who work at KPP Pratama Bengkulu Satu, KPP Pratama Bengkulu Dua, and KPP Pratama Curup. In this study, samples were taken using *purposive sampling* techniques on the condition that all tax employees carry out tax identification, intentionation, and audit activities.

Operational Variables and Definitions

In this study, the aim is to test the influence between independent variables and dependent variables. The independent variables in this study consist of Tax Extensification, Tax Intensification, and Tax Audit, while the dependent variable is Tax Revenue.

Tax Extensification

Tax extensification is one of the approaches used by the Directorate General of Taxes (DGT) to increase tax revenue by increasing the number of registered taxpayers. Specifically, extensification is a supervisory activity for individuals or entities that have met subjective and objective requirements but have not registered to obtain a Taxpayer Identification Number (NPWP) (Pasolo, Ermawati, Sonjaya, & Sumartono, 2023). This activity covers different types of Taxpayers, including individuals, legal entities, and undivided inheritances, as well as treasurers appointed as tax deductors or collectors (Turusaka, 2020). The form of implementation of tax identification is the identification and collection of data on new taxpayers, tax socialization and education, and the issuance of taxpayer identification numbers (NPWP).

Tax Intent

Tax intensification is an effort to optimize tax revenues recorded or received by the Directorate General of Taxes as a result of the implementation of taxpayer extensification. This process begins with coaching, socialization of tax-related regulations, supervision, and audits (Arintoko & Bawono, 2021). The purpose of tax intensification is to increase taxpayer awareness to meet their tax obligations. The main goal of the implementation of tax intensification is to achieve the tax revenue target set by the Head Office of the Directorate General of Taxes by optimizing the performance of the administrative system and the amount of tax revenue. The form of implementation of tax intentionation is increasing taxpayer compliance, exploring tax potential, and collecting taxes (Isnanto, Istiqomah, & Suharno, 2021).

Tax Audit

Tax audit is a process carried out by the Directorate General of Taxes (DGT) to test the compliance of taxpayers in fulfilling their tax obligations (Wijaya & Silitonga, 2021). According to Law Number 6 of 1983 concerning General Provisions and Tax Procedures (UU KUP), tax audits are defined as a series of activities to collect and process data, information, or evidence that are carried out objectively and professionally based on certain audit standards (Pravasanti, 2020).

Table 1 Operational Research Variables

Variable	Operational Definition	Indicators	Scale
Tax Extensification (X1)	Tax extensification is the expansion of the tax base, for example by increasing the number of taxpayers	1. Number of new taxpayers registered 2. NPWP registration socialization program to the public 3. Compliance of new taxpayer registration 4. Tax object expansion policy 5. The effectiveness of the administrative system in taxpayer registration	*Likert*
Tax Intent (X2)	Tax intentionation is an effort to increase tax revenue from an existing tax base	1. Increased compliance in tax reporting 2. Effectiveness of tax reporting supervision 3. Implementation of sanctions for late payment of taxes 4. Increase in the amount of tax successfully collected 5. Utilization of technology in tax monitoring	*Likert*

Variable	Operational Definition	Indicators	Scale
Tax Audit (X3)	Tax audit is an effort to supervise taxpayers' compliance in fulfilling their tax obligations	1. Frequency of tax audits on taxpayers 2. Number of findings of discrepancies in tax reports 3. The effectiveness of audits in improving tax compliance 4. The level of compliance of taxpayers after the audit 5. The impact of audit sanctions on tax revenue	*Likert*
Tax Revenue (Y)	Tax revenue is the result obtained from the implementation of various tax policies carried out by the Tax Service Office (KPP)	1. Total tax revenue per period 2. Tax revenue growth rate 3. The Influence of Tax Policy on Tax Revenue 4. Comparison of tax revenue targets and realization 5. Tax contribution to tax revenue	*Likert*

Data Analysis Techniques

Descriptive Statistics

Descriptive statistics are statistics used to analyze data by describing or describing the data that has been collected as it is, by calculating the minimum value, maximum value, average value, and standard deviation. In providing a description of the research variables, the answer assessment interval was used to determine the average response of the respondents to each questionnaire statement. Below is the calculation to determine the interval of the respondent's answer assessment:

Interval = (max – min)/ number of categories = (5-1)/5 = 0.80

The table below shows the interval of the assessment of the questionnaire statement answers:

Table 2. Questionnaire Statement Answer Scoring Interval

No.	Answer Score	Interval	Information
1.	1	1.00 – 1.80	Strongly Disagree
2.	2	1.81 – 2.60	Disagree
3.	3	2.61 – 3.40	Nervous
4.	4	3.41 – 4.20	Agree
5.	5	4.21 – 5.00	Strongly agree

Data Quality Testing

1. Validity testing

The validity test is very important because it guarantees the validity of the measurements of the specified proportions of the variables used to determine the relationship between events or phenomena. Validity tests are usually used to measure the validity of a questionnaire. If the questionnaire can reveal what was measured in the study, then the questionnaire can be said to be valid. If the significance level is less than 0.05 then the question is said to be valid (Ghozali, 2020).

2. Reliability Testing

Reliability testing is closely related to accuracy and consistency. If the answers given by the respondents to the question are consistent or fixed at all times, then the questionnaire can be said to be reliable. Reliability refers to how much the measurement results when repeated on the same subject and has relatively similar results. If the value *Cronbach Aipha* From this variable > 0.60, it can be said to be reliable (Ghozali, 2020).

Classic Assumption Testing

1. Normality testing

Normality Test according to (Ghozali, 2020), is used to test the presence or absence of contributions between dependent variables and independent variables. A good regression model has variables that have normal regression and distration. To determine if each variable has a normal distribution. It is possible to use the Koimogrof-Smirnov nonparametric test to find out. The criteria used to make the decision include:

a. If the significance value < 0.05, the conclusion is that H0 is rejected and has no normal distribution
b. If the significance value > 0.05, the conclusion is H0 accepted and has a normal distribution.

2. Multicoloniality Testing

(Ghozali & Ratmono, 2017) argues that multicoloniality testing is used to test how strong relationships between independent variables are. The criteria used to make decisions include:

a. If the tolerance value is > 0.10 or the VIF value is < 10, then there is multicolonialism
b. If the tolerance value is < 0.10 or the VIF value is > 10, then there is no multicolonialism.

3. Heteroscedasticity Testing

The heteroscedasticity test is used to see the difference in residual variance from one observation to another in each regression, if the residual from one observation to another is constant, then it can be said to be homoscedastic. While the variant of residual observations from one observation to another is different, it is called heteroscedasticity. A good regression model is a regression model in which heteroscedasticity does not exist or does not occur.

Hypothesis Testing

Hypothesis testing is used to test how strong the relationship between 2 or more variables is and to state the direction of the relationship between the bound variable and the independent variable in the regression.

1. Multiple Linear Regression Analysis

The analysis used in the study used multiple linear regression technique, which is a technique that can be used to analyze more than two independent variables (Ghozali, 2020)

The formula for the multiple regression equation is:

$$Y = \alpha + \beta1X1 + \beta2X2 + \beta3X3 + \varepsilon$$

Information:

Y= Tax Revenue

α= Constant

β1-β3= Regression Coefficient

X1= Tax Identification

X2= Tax Intent

X3= Tax Audit

ε = Error

2. Coefficient of Determination (R2)

(Ghozali, 2020) states that the Coefficient of Determination (R2) is a tool used to measure the extent to which a model can explain bound variables. The value of the determination coefficient (R2) is between 0 and 1. If the value of the determination coefficient is small, the ability of independent variables to explain dependent variables is very limited. On the other hand, if the coefficient of determination is close to one, then the dependent variable is able to provide the description of the information or information needed to predict the bound variable.

3. Model Feasibility Test (Static F Test)

Statistical testing F was used to find out whether all the independent variables used in the regression model had a cumulative influence on the bound variables. The criteria used to make decisions are:

a. If a significant value < 0.05 H0 is acceptable.
b. If the significance value > 0.05 H0 is corrected.

4. Partial Parameter Test (t test)

Statistical testing t was used to determine the magnitude of the influence of each bound variable on the independent variable. The test was partially used to test the influence of each independent variable. In the test of the value t of the calculation, it will be compared with the value of the table. The criteria used to make decisions are:

a. If the significance value < 0.05, the conclusion is H0 is acceptable
b. If the significance of > 0.05 is the conclusion H0 is rejected

RESULTS AND DISCUSSION

Overview of Research Results

Based on the results of the questionnaire distribution in *gform*, as many as 45 questionnaires have been filled out and returned to researchers. Then, the questionnaire was

continued for testing. The following are the details of the demographic distribution of respondents presented in the following table:

Table 3. Respondent Demographics

Gender	**Man**			**Woman**	
	26			19	
	57,8%			42,2%	
Age	**20-30**	**31-40**	**41-50**	**51-60**	
	21	12	10	2	
	46,7%	26,7%	22,2%	4,4%	
Education Level	**D1/D3**		**S1**	**S2**	
	16		24	5	
	35,6%		53,3%	11,1%	
Position	AR	Functional Tax Auditor	Functional Tax Extension Officer	Sexy Head	Executive
	14	4	4	6	17
	32,4%	2,7%	2,7%	13,5%	37,8%
Origin of Tax Service Office	KPPP Bengkulu 1		KPPP Bengkulu 2	KPPP Curup	
	11		16	18	
	24,4%		35,6%	40,0%	

Source: Primary data processed, 2025

Based on the table, it is known that the number of respondents is 45 people who are tax employees of KPP Pratama Bengkulu Satu, KPP Pratama Bengkulu Dua, and KPP Pratama Curup. In terms of gender, the majority of respondents were women as many as 19 people (42.2%), while men amounted to 26 people (57.8%). The tax employees who filled out this questionnaire were dominated by the age range of 20-30 years as much as 46.7%, with the highest level of education being S1 at 53.3%, the position as an executor at the KPP was the most in this study as much as 37.8% and came from the Curup KPP as many as 18 people or 40.0%. This shows that the majority of respondents in this study are young employees or it can be said that new employees at KPP who hold executive positions and come from KPP Curup.

Descriptive Statistics

Descriptive statistics in this study include minimum values, maximum values, mean values, and standard deviations from the data. The results of descriptive statistics are presented in the following table:

Table 4. Descriptive statistical results

Yes	Variable	N	Theoretical Range			Actual Range			*Std. Dev*
			Min	*Max*	*Mean*	*Min*	*Max*	*Mean*	
1	Tax Extensification	45	6,00	30,00	18,00	8,00	29,00	22,02	6,068
2	Tax Intent	45	6,00	30,00	18,00	20,00	30,00	25,35	2,822
3	Tax Auditing	45	7,00	35,00	21,00	12,00	35,00	29,35	4,778
4	Tax Revenue	45	7,00	35,00	21,00	13,00	35,00	30,57	4,726

Source: Primary data processed, 2025

Based on the results of descriptive statistics, it is known that *the mean* or average value for the tax extensification variable is 22.02 (divided by 6 statement items, a value of 3.67 is obtained) where the value is in the range of agree. indicates that the respondents consider the implementation of extensification to be going well. The variable of tax intensification is 25.35 (divided by 6 statement items, a value of 4.225 is obtained) where the value is in the range of very agreeable. This means that efforts to increase revenue from the existing tax base are considered very optimal by respondents. The variable tax audit is 29.35 (divided by 7 statement items, a value of 4.19 is obtained) where the value is in the range of agree. This indicates that the implementation of tax audits to ensure taxpayer compliance has been carried out intensively. The variable of tax revenue is 30.57 (divided by 7 statement items, a value of 4.36 is obtained) where the value is in the range of very agreed. This shows that the tax policies and strategies implemented have a real impact on increasing tax revenue at KPP Pratama Bengkulu.

Validity Test

The validity test is used to measure the validity or validity of a questionnaire. A questionnaire is said to be valid if the questions on the questionnaire are able to reveal something that the questionnaire will measure. Validity testing can be done by looking at *the correlated value of the item*.

Table 5. Validity Test Results

Yes	Variable	Question Item	Sig	r-count	Information
1	Tax Extensification	X1.1	0.000	0.938	Valid
		X1.2	0.000	0.962	Valid
		X1.3	0.000	0.930	Valid
		X1.4	0.000	0.945	Valid
		X1.5	0.000	0.947	Valid
		X1.6	0.000	0.962	Valid
2	Tax Intent	X2.1	0.000	0.623	Valid
		X2.2	0.000	0.567	Valid
		X2.3	0.000	0.644	Valid
		X2.4	0.000	0.591	Valid
		X2.5	0.000	0.476	Valid
		X2.6	0.000	0.551	Valid
3	Tax Audit	X3.1	0.000	0.913	Valid
		X3.2	0.000	0.849	Valid
		X3.3	0.000	0.799	Valid
		X3.4	0.000	0.781	Valid
		X3.5	0.000	0.839	Valid
		X3.6	0.000	0.845	Valid
		X3.7	0.000	0.885	Valid

Yes	Variable	Question Item	Sig	r-count	Information
4		Y1	0.000	0.645	Valid
		Y2	0.000	0.877	Valid
		Y3	0.000	0.888	Valid
	Tax Revenue	Y4	0.000	0.879	Valid
		Y5	0.000	0.934	Valid
		Y6	0.000	0.904	Valid
		Y7	0.000	0.820	Valid

Source: Primary data processed, 2025

Based on the results of the validity test, it is known that the r-count value for the question item in this study is above the sig value. In other words, the question items in this research were all declared valid.

Reliability Test

Reliability is a measuring tool to measure a questionnaire which is an indicator of the Ghozali (2018) variable. The reliability test was applied to *the Cronbach Alpha* statistical test, where a variable is said to be reliable if it gives a *Cronbach Alpha* value, (α) > 0.70 Ghozali (2018). Here is a table of reliability test results:

Table 6. Reliability test results

Yes	Variable	Cronbach's Alpha	N	Information
1	Tax Extensification	0,977	6	Reliable
2	Tax Intent	0,948	6	Reliable
3	Tax Audit	0,933	7	Reliable
4	Tax Revenue	0,934	7	Reliable

Source: Primary data processed, 2025

Based on the results of the reliability test, it is known that the Cronbach's alpha value for all variables in this study is above the value of 0.70. In other words, all variables in this study were declared reliable.

Multicollinearity Test

The mulltikolinelarity test was performed to find out whether independent variables are interrelated with each other. Mulltikolinelarity assumes that an independent variable must be limited by any symptoms of multicollinelarity. The following are the test results from the multicollinearity test:

Table 7. Test results from the multicollinearity test

Yes	Variable	Tolerance Value	VIVID	Information
1	Tax Extensification	0,964	1,037	Free of Multicollineity

2	Tax Intent	0,813	1,230	Free of Multicollineity
3	Tax Audit	0,792	1,262	Free of Multicollineity

Source: Primary data processed, 2025

Normality Test

The data normality test used in this study is the Klomogorov-Smirnov test, the data can be said to have a normal distribution if the Asymp value. Sig. > 0.05. Here are the results of the normality test:

Table 8. Normality test results

Asymp Sig *Value (*2-tailed*)*	Information
0,200	Normal distributed data

Source: Primary data processed, 2025

Based on the test results, it is known that the significance value of this study is above 0.05 or greater than the value of 0.005. Therefore, it can be concluded that the data in this study is normally distributed with a significance value of 0.200.

Heidocedasticity Test

The following is a table of the results of the heteroscedasticity test in this study:

Table 9. Heteroscedasticity test results

Yes	Variable	Sig Value	Information
1	Tax Extensification	0,684	Heteroscedasticity Free
2	Tax Intent	0,698	Heteroscedasticity Free
3	Tax Audit	0,059	Heteroscedasticity Free

Source: Primary data processed, 2025

If the significance value of an independent variable in absolute residual regression is greater than 0.05 (or the specified level of significance), then the assumption of homoscedasticity is accepted (no heteroscedasticity). Conversely, if the significance value is less than 0.05, then the assumption is rejected (there is heteroscedasticity. Based on the test, it is known that the significance value of all variables is above 0.05. Thus, it can be concluded that the entire variable is free of heteroscedasticity.

Hypothesis Test

The hypothesis test in this study is that multiple linear regression analysis is a linear relationship between two or more independent variables (tax identification, tax intent, and tax audit) and dependent variables (tax revenues). Here is a table of the results of the hypothesis testing:

Table 10. results of hypothesis testing

Variable	Coefficient	t-count	Sig.	Result

Tax Extensification	0.057	3,018	0.001	Accepted
Tax Intent	0.183	4,206	0.001	Accepted
Tax Audit	0.190	4,948	0.001	Accepted
R2		0,977		
F		529,259		
Sig.		0.000		

Source: Primary data processed, 2025

Based on the table, the R Square (R^2) value obtained is 0.977. This shows that 97.7% of the variation in the dependent variable, namely tax revenue, can be explained by the independent variables of tax extensification, tax intent, and tax audit. The remaining 2.3% is explained by other variables outside the model.

The F value obtained is 529,259 with a significance level (Sig.) of 0.000. Since the significance value is much smaller than 0.05 ($\alpha = 5\%$), it can be concluded that the regression model is simultaneously significant. This means that together tax extensification, tax intent and tax audit statistically affect tax revenue. In other words, the simultaneous hypothesis in this study is accepted.

1. The tax identification variable has a positive and significant effect on tax revenue, because the significance value (0.000) is smaller than $\alpha = 0.05$. This means that the higher the tax identification is applied, the higher the tax revenue carried out by tax employees at the KPPP in Bengkulu Province. These results are in line with the theories and findings of previous research
2. The variable of tax intent has a significant positive effect on tax revenue. A significance value of 0.000 well below the 0.05 limit suggests that high tax intent can increase tax revenue as well. In other words, the higher the tax intention, the higher the tax revenue carried out by tax employees at KPPP in Bengkulu Province.
3. The variable of tax audit had a positive effect on tax revenue with a significance value of 0.000 above 0.05 with a t-calculation value of 34.948. It can be concluded that, the higher the tax audit carried out, the higher the tax revenue carried out by tax employees at KPPP in Bengkulu Province

Discussion

Tax Identification of Tax Revenue

At the most basic level, tax extensification which includes efforts to identify and register new taxpayers as well as expand the tax base has proven to have a positive and significant effect on tax revenue at KPP Pratama Bengkulu. Theoretically, this is consistent with the theory of obedience (*Compliance Theory*) submitted by (Sartika & Krisnanda, 2020), where detection and expansion of supervisory coverage is a key pillar to improve risk perception for taxpayers which in turn encourages them to meet fiscal obligations voluntarily.

Within the framework of the self-assessment model, the government places trust in taxpayers to report obligations independently, but without comprehensive data and registration support, the chances of avoidance are greater. These findings are in line with the results of the

study (Nara, 2021) which shows that extensification strategies have succeeded in increasing the acceptance base at the regional level even in different geographical contexts and demographic characteristics. Dechan emphasized that the success of expanding the tax base depends on cross-agency collaboration, for example, between the tax office and the population office so that population data and taxpayer data can be integrated in real time.

Tax intentions on tax revenue

The implementation of tax intensification which includes coaching, requests for explanations, report analysis, as well as collection and application of sanctions to registered taxpayers occupies a strategic position within the framework of compliance theory. This theory asserts that in addition to trust in the self-assessment system, regulatory pressures through coaching and sanctions enforcement are necessary to build fiscal awareness and reduce the chances of non-compliance. In the context of KPP Pratama Bengkulu, the intensification focuses on optimizing tax potential from the existing base, starting from monitoring reporting to cracking down on administrative negligence. Thus, intensification not only increases taxpayer awareness, but also strengthens the perception of non-compliance risks, thereby encouraging more accurate and timely reporting and paying behavior

These results are in line with previous research. Alimin Ahsan et al. noted the significant influence of intensification on income tax revenue, showing that intensification can directly increase the realization of income tax revenue. Instead (Sartika & Krisnanda, 2020) reported that the intensification had no effect on the revenue of Income Tax Article 25/29, which suggests that its effectiveness could be influenced by the characteristics of the type of tax and the profile of the corporate taxpayer. This variation in results indicates the need to adjust the intensification approach, for example by utilizing podat monitoring technology or targeting certain segments of taxpayers so that interventions are more targeted and have maximum impact.

Tax audit of tax revenue

Tax audit is an enforcement instrument in the self-assessment system based on Law Number 6 of 1983 concerning KUP, tax audit is defined as a series of activities to collect and process data, information, and evidence objectively and professionally to test taxpayer compliance. Within the framework of compliance theory, inspection functions as a deterrent mechanism that increases the perceived risk of non-compliance; The more taxpayers feel they may be audited and sanctioned, the higher their motivation to report correctly and completely.

These findings are in line with the study (Tampubolon, 2020)which shows that tax audits significantly increase VAT revenues at the South Makassar Primary Tax Service Office, confirming the importance of professionalism and adequate audit coverage. Instead, research (Minsar, 2020) found that tax audits had a positive effect on tax revenues, which showed that audit effectiveness was also influenced by aspects of sample coverage, follow-up findings, and enforcement of post-audit sanctions

CONCLUSION

Based on the results of the analysis and discussion in this study, the author concludes that tax identification efforts carried out by the Pratama Tax Office in Bengkulu Province have a significant impact on state revenue in the tax sector. This shows that the implementation of tax identification is very crucial, because the increase in the number of registered taxpayers will directly affect the increase in tax revenue. In addition to authentication, tax identification activities have also been proven to have a significant influence on state tax revenues at the Primary Tax Office in Bengkulu Province. This means that the more optimal the implementation of intention, the tax revenue will increase. Similarly, tax audit activities also make a significant contribution to tax revenue, where the quality of better audits will have a positive impact on increasing revenue from the tax sector.

The implementation of the policy of identification, intentionation, and tax auditing together has a significant influence on increasing tax revenue of the Primary Tax Office in Bengkulu Province. This shows that the steps taken by the government through these three strategies are able to encourage revenue growth from the tax sector. The limitation of this study is the collection of data through online questionnaires where the use of Google Forms can cause potential bias, such as respondents who are less serious in filling out or do not understand the questions in depth. The next research is expected to be able to expand the scope of the samples used, so that the results obtained can be more optimal and representative. The next research is expected to always remember the respondents to fill out the questionnaire that has been given and provide a deadline so that the research results can be received by the researcher on time.

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