

ABSTRACT

The purposes of this study are to analyze and test empirically of the Influence of Tax Audit, Tax Sanctions, and the Implementantion of Tax Collecting towards the Taxpayer Loyalty. The samples of this study were Account Representative in 5 KPP Pratama in Bandung City and District of Cianjur which were 54 people. The method that used in this research are descriptive method and verificative method. The technique of data collecting is done through the primary data and by spread a questionnaire.

Instrument validity and realibility test, classical assumption test, multiple linear regression analysis, correlation analysis, and test of coefficient of determination, hypotheses of t-test and f are used as statistical analysis in this research. The processes of statistical use SPSS 23 for Windows.

Based on the result of the research that has been done, it shows that partially, Tax Audit effect of 10.3% towards the Taxpayer Loyalty, Tax Sanctions effect of 15.8% towards Taxpayer Loyalty, and the Implementation of Tax Collecting effect of 17.6. Simultaneously, variable of Tax Audit, Tax Sanctions, and the implementation of Tax Collecting had effects toward Taxpayer Loyalty of 43.7%, while the rest of 56.3% was influenced by another factor which was not observed in this study.

Keywords: *Tax Audit, Tax Sanctions, The Implementation of Tax Collecting, Taxpayer Loyalty*