

ABSTRACT

This study aims to empirically examine the effect of tax amnesty, understanding taxation accounting and tax services for taxpayer compliance at the Pratama Bandung Cibeunying Tax Office.

This study is a quantitative descriptive study. The sampling technique used in this study was a non-probability sampling technique. The population of this study is account representative. The sample obtained was 30 respondents. The analysis technique used is a partial test.

The results showed that tax amnesty had an effect with a contribution of 26.5% of taxpayer compliance, understanding taxation accounting had a significant effect with a contribution of 31.1% to taxpayer compliance and tax authorities' services had a significant effect with a contribution of 21.5% to taxpayer compliance .

Keywords: Tax Amnesty, Understanding of Tax Accounting, Fiscal Services, Compliance with Taxpayers.