

ABSTRAK

This study aims to provide an overview of the Primary Tax Service Office in Bandung City and to determine the supervision of taxes, taxes, and tax obligations.

Operational variables used in this study are independent variables, namely tax audits, tax sanctions, and service quality. While the variable is taxpayer compliance. The research method used is descriptive method and verification method. The sampling technique used is non-probability sampling with purposive sampling method. The number of samples used is 40 account representatives. Statistical analysis used in this research are validity test, reliability test, classical assumption test, multiple linear regression analysis, coefficient of determination and partial test.

Based on the results of research conducted, it can be seen that partially tax audits have a positive effect on taxpayer compliance where the amount of tax audits is 66%. Then, tax sanctions do not have a positive effect on taxpayer compliance by 41%. Then, service quality has a positive effect on taxpayer compliance by 41%.

Keywords: Tax Audit, Tax Sanctions, Service Quality, Taxpayer Compliance