

## ***ABSTRACT***

*This study aims to determine the extent of the influence of tax outreach and tax audits on the material compliance of fashion MSME taxpayers at the Pratama Tax Office in Bandung. The research approaches used in this study are descriptive analysis and verifiable analysis using primary data.*

*The population in this study consists of Account Representatives who assist MSMEs at the Pratama Tax Office in Bandung, with a sample size of 28 Account Representatives. The sampling technique used in this study is purposive sampling. The statistical analyses used in this study include validity tests, instrument reliability tests, correlation analysis, simple linear regression analysis, and the coefficient of determination. Meanwhile, the hypothesis testing employed in this study is partial hypothesis testing (t-test). Data processing in this study utilized SPSS software version 26.*

*Based on the results of the study, it can be concluded that, partially, Tax Socialization has a positive effect on the Material Compliance of Fashion MSME Taxpayers with a contribution of 39.7%, while Tax Audits have a positive effect on the Material Compliance of Fashion MSME Taxpayers with a contribution of 10.2%.*

*Keywords: Tax Socialization, Tax Audits, Material Tax Compliance of MSMEs.*