ABSTRACT

Implementation the modernization tax administration is a process of renewal in the field of tax administration to improve the performance of administrative system and human resources so that improving the quality of service that can give satisfaction to the taxpayers with the goal of improving taxpayer compliance and tax in confidence in the administration.

The purpose of this study was Influence the Implementation Modernization Tax Administration of the Service Quality and Implications on Corporate Taxpayers Compliance (Case Study at Tax Office Pratama Cicadas Bandung).

In this research, the method used descriptive method and verifikatif. Descriptive method used to determine the variable picture of Implementation Tax Administration Modernization, Service Quality variable and variable Corporate Taxpayer Compliance, but verifikatif to determine the relationship between variable Against Tax Administration Modernization Implementation of Service Quality and Implications variable on Corporate Taxpayers Compliance. To determine influence the Implementation Modernization Tax Administration of the Service Quality and Implications on Corporate Taxpayers Compliance (Case Study at Tax Office Pratama Cicadas Bandung) used statistic tests. The test statistic used is the calculation of Pearson correlation, coefficient of determination, hypothesis test using the software SPSS 18.0 for windows.

The results of this study showing that the implementations of tax administration modernization and quality of service together have a significant effect on compliance corporate taxpayers (Case Study at Tax Office Pratama Cicadas Bandung) that is equal to 57.5%.

Key words: Implementation of the Modernization of Tax Administration, Quality Service and Corporate Taxpayers Compliance