ABSTRAK

The establishment of account representative is one of the steps taken by the government to improve taxpayer compliance because of its duty as a builder , supervisor and steward for the taxpayer to meet their tax properly but accountrepresentative presence can not be optimized with either still many taxpayers who do not comply with applicable tax regulations therefore account representative role should be further optimized to improve abiding taxpayers will be better taxation of the sector supervision , pembinaaan as well as the socialization of the tax should be increased so that the level of taxpayer compliance is low can be overcome in addition to the account representative gives excellent quality of service tax is expected to upload the taxpayers to want to comply with their tax obligations . then the objective of This research is to influence megetahui account representative and quality of service taxpayers on tax compliance in the Tax Office Primary Soreang Bandung

The method used in this research is using descriptive and verification methods , using data primer.Data researchers used the data obtained directly from the object under study both individual objects (respondents) as well as from agencies and directly provide the data to the data collector . analysis of the data used which include Pearson , Spearman , SEM PLS and hypothesis testing .

Results from this study indicate that the account representative and the quality of services tax and significant positive effect on tax compliance with the positive direction on tax compliance

Keywords : Account Representative , Quality Tax Service , and the Taxpayer Compliance