**Pengaruh Pemeriksaan Pajak dan Pengetahuan Wajib Pajak Terhadap Kepatuhan Wajib Pajak**
**(Survey Pada Wajib Pajak Badan Di KPP Pratama Bandung Cicadas)**


## ABSTRACT

*Problems in this study is the level of compliance in the city of Bandung in paying taxes and the return of the Annual (SPT) is still low. Cause of low compliance among other taxpayers the most knowledge of the taxpayer is still low and the duration of the tax inspection conducted DJP. Purpose of the study to determine the effect of the tax and the taxpayer knowledge of taxpayer compliance in Primary KPP Bandung Cicadas. The method used in research is descriptive method verifikatif. The unit of analysis of this study is corporate taxpayers. The use of statistics used are validity and reliability, multiple linear regression analysis using SPSS 18.0 program assistance applications for Windows. The results showed the tax examination and knowledge of the taxpayer simultaneously give effect to the taxpayer in compliance with the tax office Pratama Bandung Cicadas. Among the independent variables, to tax a greater influence on taxpayer compliance in the tax office Pratama Bandung Cicadas knowledge than the taxpayer.*



**Keywords: Tax Audit, Taxpayer Knowledge, Tax Compliance**