## *ABSTRACT*

*The research was conducted at the Office of Cianjur pratama tax services, tax compliance rate is low this is due to the lack of understanding knowledge of the tax on taxpayers get a tax ID such as identity cards and do not know the common rights and obligations of taxation and tax payers are still a lot of amusement tax obligations giving rise to the tax penalty may be one factors having an effect on tax compliance.*

*The purpose of this study was to: (1) To determine the taxpayer's knowledge of the tax in Primary KPP Cianjur. (2) To find out how the implementation of sanctions in the KPP Primary Cianjur Taxation. (3) To find out how the implementation of the Taxpayer Compliance in Primary KPP Cianjur, and (4) To find out how the effect of tax knowledge and tax sanctions against the Taxpayer Compliance in Primary KPP Cianjur.*

*The method used is descriptive approach and verivikatif. The collection of primary data obtained through interviews and questionnaires using a list of questions. The resulting data were analyzed and descriptive statistics, using linear regression analysis Multiple.*

*The results of this study showed a partial knowledge of Taxation has a significant impact on the Tax Compliance KPP Pratama Cianjur. Tax Penalties and Tax Compliance in effect on KPP Pratama Cianjur. In addition both studies simultaneously Tax and Tax Penalties Tax Compliance significant impact at KPP Pratama Cianjur.*



*Keywords: Tax Knowledge , Tax Penalties and Tax Compliance*