ABSTRACT

Tax compliance is operationally considered as complying with tax laws involving true reporting of the tax base, correct computation of the tax liabilities, timely filling of tax returns/extend SPT and timely payment of the amount due as tax. Tax compliance in the city is still minimal in which the taxpayer does not comply in the extend SPT. In this study will be explained that the compliance tax influenced by factors of tax service quality and tax audit.

The purpose of this research is to know the tax service quality, tax audit, compliance tax, and also determine the influence of tax service quality and tax audit to compliance tax on corporate taxpayers at KPP Pratama Bandung Tegallega)

Research methodology in used is descriptive and verified method. Descriptive method used to know the illustration of tax reporting quality variable, while the verified method is used to know the relation between tax service quality variable, tax audit variable and compliance tax variable. To explain the influence of tax service quality and tax audit to compliance tax (The survey is held on corporate taxpayers at KPP Pratama Bandung Tegallega), the writer used statistical calculation. The statistical calculation method which in used is coefficient rank spearman correlation calculation, determination coefficient, hypothesis test by using SPSS 18 for window's software.

The result show that tax service quality and tax audit have the effect to compliance tax. Where if the tax service quality and tax audit its good so the compliance tax will be good too.

Key word : Tax Service Quality, Tax Audit, Compliance Tax