

ABSTRACT

**PENGARUH KUALITAS PELAYANAN FISKUS
DAN PEMAHAMAN PERATURAN PERPAJAKAN TERHADAP
KEPATUHAN WAJIB PAJAK BADAN**

(Studi Kasus Pada Kantor Pelayanan Pajak Pratama Tasikmalaya 2020)

Compiled

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This study aims (1) to determine the quality of tax authorities' services, understanding of tax regulations and corporate taxpayer compliance at the Tasikmalaya Tax Service Office (2) to determine the effect of tax authorities' service quality and understanding of tax regulations on corporate taxpayer compliance both partially and simultaneously at the Tax Service Office, Tasikmalaya. The method in this study uses a descriptive analytical method with a case study approach. The analytical tools used are correlation analysis and multiple linear regression methods. The results of this study indicate that (1) the quality of tax services, understanding of taxation and compliance of corporate taxpayers are good, (2) quality of tax services and understanding of tax regulations simultaneously or partially have a significant effect on corporate taxpayer compliance at the Tasikmalaya Pratama Tax Service Office.

Keywords: tax authorities' service quality, understanding of tax regulations, corporate taxpayer compliance