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THE EFFECT OF PATRIOTISM AND TAX SANCTIONS ON TAXPAYER COMPLIANCE

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ABSTRACT: This research aims to analyze the influence of patriotism and Tax Sanctions towards taxpayer compliance. The subject in this research is the tax payers who have principal taxpayer number (NPWP). In this research the sample consist of 90 respondents taken using purposive sampling method. Analysis tools uses Multiple Regression. Based on the result analysis shows that significant influential patriotism towards taxpayer compliance and sanctions against significant influential taxation taxpayer compliance.

KEYWORD: Patriotism, Taxation Sanctions, Compliance and Tax Payers

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