

ABSTRACT

This study aims to analyze several factors that affect kaptuhan corporate taxpayers pay taxes in accordance with the applicable provisions or tetetapan. This research subject is a business entity that has been the taxpayer and has been registered in the tax office in Yogyakarta. In this study the samples used were 106 respondents were selected using sampling Convenience. In addition the analysis tools used in this study is SPSS version 16.

Based on the analysis that has been done shows that states that the quality of the service tax authorities, tax penalties, the tax dissemination and awareness of the taxpayer does not affect taxpayer compliance in paying taxes. While tax audits affecting taxpayer compliance in paying taxes.

Keywords: quality of service tax authorities, tax penalties, the tax socialization, awareness of taxpayers, tax audit, tax compliance body.