

ABSTRACT

Therefore, the government always make efforts to explore the potential sources of tax revenue, one of which reformed taxation with the enactment of self assessment system where full authority is given to the taxpayer to calculate, report and pay his own tax. There are many factors that affect the Taxpayer in carrying out its tax obligations such as the assertion of tax sanctions, the quality of services provided and the lack of knowledge about tax regulations. Therefore this study aims to prove and test empirically on Tax Sanctions, Service Quality and Knowledge of Taxpayers Compliance Taxpayer Non-Employee Person Who Conducts Business and Free Work on KPP Pratama Sumedang.

The data used in this study is primary data obtained directly by using questionnaires techniques distributed to Taxpayers. While based on its purpose, this research is descriptive research, causal and included into quantitative research. This research was conducted in KPP Pratama Sumedang with sample of Non-Employee Personal Taxpayer doing Business and Free Work as much 98 Tax Payer. Data were analyzed with descriptive statistic analysis, multiple linear regression analysis, and hypothesis testing, and also validity and reliability test, and classical assumption test using SPSS Statistics 17 software.

Based on the results of the analysis concluded that the Tax Sanction, Service Quality and Knowledge of Taxpayers positively influence the Compliance Taxpayer Non-Employee Person Perform Business and Free Work either simultaneously or partially.

Keywords: *Tax Knowledge, Tax Socialization, Service Quality, Taxpayers Compliance, Non-Employee Individual Taxpayers.*