

## **ABSTRACT**

*Taxes are a source of state revenue. Sources of state revenue are funds received by the state to finance national development. In 2020, taxes have decreased which is thought to be caused by the corona virus disease. Therefore, the government provides relief to taxpayers in reporting and paying tax returns (SPT). Actions given by the government, so that taxpayers are obedient in reporting and paying.*

*This study aims to determine how tax services, tax incentives, tax sanctions and corporate taxpayer compliance at KPP Madya Jakarta Pusat, and how the effect of tax services, tax incentives, tax sanctions simultaneously or partially on corporate taxpayer compliance at KPP Madya Jakarta Pusat.*

*Based on its objectives, this research is a descriptive study with a casual nature and is included in quantitative research. This research was conducted at KPP Madya Jakarta Pusat with a sample of 100 corporate taxpayers. The data used are primary data in the form of questionnaires and secondary data in the form of reports made by KPP Madya Jakarta Pusat. The data analysis used is descriptive statistical analysis. Classical assumption test, multiple linear regression analysis and hypothesis testing using the help of IBM SPSS Statistics 25.*

*The results of the study indicate that tax services, tax incentives and tax sanctions simultaneously affect the compliance of corporate taxpayers at KPP Madya Jakarta Pusat. Partially, tax services, tax incentives and tax sanctions do not have a positive effect on corporate taxpayer compliance at KPP Madya Jakarta Pusat.*

**Keywords:** *Tax Services, Tax Incentives, Tax Sanctions, Taxpayer Compliance, Corporate Taxpayers.*