

*The Influence of Tax Knowledge, Taxpayer Awareness and Tax Sanctions on
Individual Taxpayer Compliance at KPP Pratama Situbondo*

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ABSTRACT

This study aims to explain the influence of tax knowledge, taxpayer awareness and tax sanctions on individual taxpayer compliance at KPP Pratama Situbondo. The method used is quantitative research by collecting data through a Likert scale questionnaire and using multiple regression analysis with the SPSS 22 test tool. The population in this study is all taxpayers at KPP Pratama Situbondo, while the sample used is 60 taxpayers who come to KPP Pratama Situbondo with simple random sampling method. The results showed that tax knowledge had no significant effect on individual taxpayer compliance at KPP Pratama Situbondo. However, taxpayer awareness and tax sanctions have a significant influence on individual taxpayer compliance.

Keywords: *Tax Knowledge, Taxpayer Awareness, Tax Sanctions, Individual Taxpayer Compliance*