

**PENGARUH SIKAP WAJIB PAJAK TERHADAP KEPATUHAN WAJIB  
PAJAK DALAM PEMBAYARAN PAJAK BUMI DAN BANGUNAN  
(STUDI KASUS DI WILAYAH KPP KEBAYORAN)**

**BY :**

**ANITA**

**43207010011**

***ABSTRACT***

*This Research was about the attitude of tax payer about Pajak Bumi Dan Bangunan (PBB) affect in tax payer compliance, especially in KPP Kebayoran Lama. The purpose of this research is observe that affect of the attitude of tax payer toward tax payer compliance in KPP Kebayoran Lama. This research was using of the causal kuantitatif comparison.*

*The result of this research will be showing that the attitude of tax payer towards regional development, the attitude of tax payer towards the way pay of the tax has been common that proven to have significant effects on the tax payer compliance in KPP Kebayoran Lama and the attitude of tax payer on the implementation of PBB fine has not been common that proven to have significant effects on the tax payer compliance in KPP Kebayoran Lama.*

*Key word : Tax Payer, Tax Compliance, The Attitude of Tax Payer*