

## **ABSTRACT**

*In Indonesia, the level of taxpayer compliance is still not maximized so that state revenues received from the tax sector have not been able to fully reach the predetermined target. This is caused by the lack of awareness of taxpayers and lack of socialization of tax information so that taxpayers do not know information about the latest regulations.*

*This study aims to determine how much influence the application of NPWP Registration Online (e-Registration), e-Billing, and e-Filing on Taxpayer Compliance with Tax Socialization as a Moderating Variable.*

*This research is a quantitative research using primary data obtained through questionnaires and secondary data. The sample used in this study was 100 taxpayers from a total population of 35,076 non-employee taxpayers. The sample selection method used in this study is non-probability sampling with convenience sampling technique. The analysis technique used is descriptive statistics and multiple regression analysis.*

*The results of this study indicate that the application of NPWP Registration Online (e-Registration), e-Billing, and e-Filing have a simultaneous effect on Taxpayer Compliance with Tax Socialization as a Moderating Variable. Variables Online NPWP Registration (e-Registration), e-Billing, and e-Filing partially have a positive effect on Taxpayer Compliance.*

**Keywords:** *Online TIN Registration (e-Registration), e-Billing, and e-Filing, Taxpayer Compliance, Tax Socialization*