

## **ABSTRACT**

*This study aims to determine the impact of tax knowledge, attitudes of taxpayers, and morals of taxpayers on tax compliance. Taxes are major source of state revenue which is used for funding the Government's expenditures and development. Therefore, the taxpayers must obey to pay his tax obligations. The role of tax knowledge, attitude taxpayers, and moral of taxpayers can affect the compliance of the taxpayers.*

*This study uses primary data in the from distributing questionnaires to taxpayers freelance work profession Doctor in Semarang City. Sampling method that used is proportional stratified random sampling with the number of 97 questionnaires distributed by proportional calculation, that is 7 questionnaires for Dentists, 29 for Specialist Doctors, and 61 for General Practitioners. The data obtained were analyzed using SPSS.*

*The results of this study indicate that tax knowledge significantly affect taxpayer compliance, attitude of taxpayers significantly affect taxpayer compliance, and morals of taxpayers significantly affect taxpayer compliance.*

*Keywords : Tax Knowledge, Attitudes of Taxpayers, Moral of Taxpayers, and Tax Compliance.*