

ABSTRACT

Tax is one source of state financing. The obligation to pay tax has been regulated in the applicable law. One of them is to register as a taxpayer, as evidenced by the Taxpayer Identification Number (TIN). Many market traders who do not have TIN due to lack of knowledge, socialization, and trust in the tax authorities. Past research states knowledge of taxation, taxation socialization, and trust in tax officials have a positive and significant impact on compliance in registering as a taxpayer. Therefore, this study aims to prove empirically about the influence of knowledge taxation, taxation socialization, and trust in the tax authorities on compliance in registering as a taxpayer.

The type of research is quantitative. The population is 10,276, a sample of 100 market traders using Convenience Sampling. The research data is questionnaire. Testing data using instrument test, classical assumption, multiple regression analysis, and hypothesis test. The results showed that simultaneously there is a positive and significant influence between taxation knowledge, taxation socialization, and trust in the tax authorities on compliance in registering as a taxpayer. Partially knowledge of taxation, socialization of taxation, and trust in apparatus of tax have positive and significant effect on compliance in registering as tax payer

Keywords: *Knowledge taxation, taxation socialization, and trust in taxes.*