

## **ABSTRACT**

*This study aims to determine whether the application of tax administration modernization affect Taxpayer Compliance registered in KPP Pratama Ilir Timur. The theory used in this research is Technology Acceptance Model (TAM) theory. Population in this research is all taxpayer in KPP Pratama Ilir East Palembang. The sample in this research is determined by convinience sampling method to obtain 100 samples.*

*This study uses primary data. Hypothesis testing used moderation regression analysis method with SPSS version 20.0. The test results show that the Modernization of Tax Administration Modernization affects the level of Taxpayer Compliance registered in KPP Pratama Ilir East Palembang.*

***Keywords: Application of Modernization of Tax Administration System and Taxpayer Compliance***