

## **ABSTRACT**

*This study aims to analyze the influence of Knowledge and Understanding of Taxes, and Perceptions of Quality of Fiscal Services Against Tax Compliance with Financial Condition as Moderation Variables. Subject in this study are Individual Taxpayers who are reporting SPT in Tax Office Pratama Magelang located on Jl. Veteran No.20 Magelang, Central Java. This study uses primary data collected using questionnaires. In this study, the sample of 100 respondents selected using convenience sampling. The analysis tool used in this study is Moderator Regression Analysis (MRA).*

*Based on the results of data analysis shows that the Knowledge and Understanding of Taxes have no effect on Tax Compliance. Fiscal Service Quality Perceptions have a significant positive effect on Tax Compliance. Financial Condition has no effect on the relationship between Knowledge and Understanding of Taxes and Tax Compliance. Financial condition does not affect the relationship between Quality Perception of Fiscal Service and Tax Compliance.*

*Keywords: Knowledge and Understanding of Taxes, Perceptions of Quality of Fiscal Services, Financial Condition, Tax Compliance.*