***ABSTRACT***

*Pratama Majalaya is one of 9 Tax Office in Bandung. The modernisation of tax administration has been done by Directorate General of Tax as an improvement of service to the taxpayer, has been done at the Majalaya Tax Office, one of the services is about Tax Invoice. There are some problem that happen in Majalaya tax office that related with the modernisation, especialy with the system and aplication of e-Invoice, to run the aplication and to get the incoice number or e-Nofa that used by taxable employer. The purpose of this research is to find out the level of compliance of the taxable employer to the modernisation of taxation with the use of e-Nofa.*

*Descriptive analysis method is used for this research, where X variable is the modernisation of tax administration with e-Nova and the Y variable is the compiance of taxable employer. Observation n the participants,structurized interview, questionnaire distribution and litelature studies are the data collection technique that used in this research. Simple linear regression equation is used for the data technique analysis, Spearman rank correlation coefficient and determination coefficient.*

*According to the data acquired by the writer, the contribution or the effect of e-Nofa modernisation to the taxable employer is at 66,42 % or it safe to say that varians that happen to the variable taxable employer (Y) 66,42% affected by the varians that happens to the e-Nofa modernisation (X). The rest of the percentages 33,58% determined by other factors outside of the research, such as the socialization of the program by the tax office, the existance of private learning session about the program between the taxable employer and the tax office, and the variety in level of understanding and application by the taxable employer about the e-Nofa.*

*The problem are that the taxable employer unable to use the e- Invoice and the lack of internet operating ability of the taxable employer. The effort to eliminate these problem are the personal socialization of the e-Invoice and e-Nofa to all of the taxable employer. The researcher advices the Pratama Majalaya Tax Office to do direct socialization, so the taxable employer know about the information especialy about the e-Invoice.*

*Keyword : Tax Modernisation, e-Nofa*