**Abstract:** Tax is the most important income source of states. Considering the importance of taxes as a revenue source, it is important to determine which factors affects tax morale and tax consciousness. The purpose of this study is to determine factors that affect the efficiency of taxes, to investigate factors that determine tax consciousness and tax morale. Effect on this topic of administration-taxpayer relations in our country is to determine. For this study; information and finding in the literature, empirical studies based on survey and statistical data is used.

**Key Words:** Tax, Tax Consciousness, Tax Morale, Taxpayer.