**Editor’s Comment:**

I have reviewed the article titled "The Role of Patriotism in Moderating the Relationship between Tax Knowledge and Religiosity on Taxpayer Compliance Survey on MSMEs registered at KPP Pratama Jakarta Kalideres".

While the content of the article presents valuable research, it contains significant deficiencies in terms of reference style and academic writing format. The referencing style is inconsistently used, the bibliography format is not standardized, and there are inconsistencies in in-text citations. Additionally, table and figure captions are inadequate, and there are issues with section numbering.

Therefore, I believe the article is not suitable for publication in its current form. However, if the mentioned format and reference style issues are addressed and the article is reorganized, it will be worthy of publication.

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