

## **ABSTRACT**

*Tax aggressiveness is one of the factors hampering state tax revenue. There are two types of tax aggressiveness, legal and illegal. Legal tax aggressiveness is called tax avoidance, while tax aggressiveness is illegally called tax evasion. Some factors that can affect tax aggressiveness include company size, board of commissioners, inventory intensity, and fiscal loss compensation.*

*This study aims to analyze company size, board of commissioners, inventory intensity, fiscal loss compensation and tax aggressiveness. In addition, analyzing simultaneously and partially the influence of company size, board of commissioners, inventory intensity, and fiscal loss compensation to the tax aggressiveness of companies in the basic and chemical industry sectors listed on the Indonesia Stock Exchange period 2016-2018.*

*The method used in this research is quantitative method. Determination of the sample in this study using purposive sampling technique, so as many as 44 companies were obtained. The data analysis technique used in this study uses multiple linear regression using Eviews software.*

*Based on the test results, company size, board of commissioners, inventory intensity simultaneously have a significant effect on tax aggressiveness. Partially, it can be concluded that the company size variable has a positive effect on tax aggressiveness. Meanwhile, the board of commissioners variable and inventory intensity has a negative effect on tax aggressiveness.*

**Keyword:** *Tax Aggressiveness, Company Size, Board of Commissioners, Inventory Intensity.*