

ABSTRACT

Tax aggressiveness is a method commonly used by many companies and individuals who try to avoid paying taxes to the government, which results in disruption of state tax revenues which are the largest source of income in Indonesia. Tax aggressiveness is divided into 2 types, first, legal tax aggressiveness is called tax avoidance and illegal tax aggressiveness is called tax evasion.

This study aims to determine the effect of simultaneously or partially the factors of Inventory Intensity, Leverage, Liquidity, and Profitability. have a simultaneous and partial effect on the tax aggressiveness of the Consumer Goods Sector companies listed on the Indonesia Stock Exchange for the 2017-2020 period using the panel data method used, namely purposive sampling, there are 108 observations used and the method used is panel data regression analysis using the Eviews software. 10.

The results showed that inventory intensity, leverage, liquidity and profitability had a simultaneous effect on tax aggressiveness, while partially inventory intensity had a positive effect on tax aggressiveness and profitability had a negative effect on tax aggressiveness, leverage and liquidity had no partial effect on tax aggressiveness.

Keywords: *Tax aggressiveness, Inventory Intensity, Leverage, liquidity, profitability*