

ABSTRACT

The purpose of this research to analyze factors that influence corporate tax compliance industry in Surakarta. Research desain survey research using questionnaire as instrument.

This research use the attitude toward compliance behavior, tax professional intension toward compliance behavior, corporate financial condition, corporate facilities, and organizational climate as independent variable and corporate tax compliance as dependent variable. Simple data was annalysed using SPSS 16.00.

The finding of this research show that, the effect of : (1) attitude toward compliance behavior on corporate tax compliance is positive and significant; (2) tax professional intension toward compliance behavior on corporate tax compliance is positif and significant; (3) corporate financial condition on corporate tax compliance is positif and significant; (4) corporate financial condition on corporate tax compliance is positif and not significant; (5) organizational climate condition on corporate tax compliance is positif and significant.

Key word : attitude toward compliance behavior, tax professional intension toward compliance behavior, corporate financial condition, corporate facilities, organizational, corporatetax compliance.