

## ABSTRACT

This research was conducted to analyze factors that influence corporate tax compliance, especially large and medium size manufacturing industry in Semarang, Central Java. Research design is survey research using questionnaire as instrument. The respondents of this research are tax professional who have at least 1 year experience as tax professional in the manufacturing industry and ever fill the SPT form.

This research use the attitude toward compliance behavior, tax professional intention toward compliance behavior, corporate financial condition, corporate facilities, and organizational climate as independent variable and corporate tax compliance as dependent variable. Sample data was analysed using SPSS 15.00 for Windows.

The findings of this research show that, the effect of : (1) attitude toward compliance behavior on corporate tax compliance is positive and significant; (2) tax professional intention toward compliance behavior on corporate tax compliance is positive and significant; (3) corporate financial condition on corporate tax compliance is positive and significant; (4) corporate facilities on corporate tax compliance is positive and significant; and (5) organizational climate on corporate tax compliance is positive and significant.

*Key word : attitude toward compliance behavior, tax professional intention toward compliance behavior, corporate financial condition, corporate facilities, organizational, corporate tax compliance*