The purpose of this research is to get the factors that are considered to have an effect on the corporate tax avoidance measures contained in the Indonesia Stock Exchange (BEI). This study uses independent variables such as return on assets, leverage, firm size, fiscal loss compensation, institutional ownership, the proportion of independent commissioners, audit quality, and audit committee.

The sample use in this research covers 422 companies in BEI in 2012-2016. The sample is chosen by a selection technique called purposive sampling. In this study, the data obtained through the financial statements on the whole company under study, where the data is tested by using regression model is panel regression. The program used in praising the research using Eviews version 7.

This study obtained the results of independent variables consisting of return on assets, leverage, and audit quality have a significant positive influence on tax avoidance. Institutional ownership has a significant negative effect. Firm size, fiscal loss compensation, and audit committee have no significant effect on tax avoidance as dependent variable.

**Keywords:** tax avoidance, firm characteristic, fiscal loss compensation, corporate governance.