

## **ABSTRACT**

*This research aims to examine the effect of return on asset, leverage, sales growth, and foreign ownership against tax avoidance. The population in this research is the foreign company that are registered in Indonesia Stock Exchange (BEI) in the period 2014-2016. 90 number of observations sample obtained by the method nonprobability sampling with purposive sampling technique. This research used secondary data analysis of company's annual report obtained from Indonesia Stock Exchange (BEI). This research used logistic regression analysis as analysis method. The test results of this research showed that sales growth affected toward tax avoidance. While, return on asset, leverage, and foreign ownership did not effect on the tax avoidance.*

**Keywords:** *return on asset, leverage, sales growth, foreign ownership, and tax avoidance*