

## **ABSTRACT**

*This study aims to find out empirically about the effect of Financial Distress and Political Connection on Tax Aggressiveness in Real Estate Corporation listed on the Indonesia Stock Exchange 2017-2021. In this case Financial Distress and Political Connection as independent variables, Tax Aggressiveness as the dependent variable.*

*The method used in this research is descriptive and associative method. This study uses secondary data obtained from the website [www.idx.co.id](http://www.idx.co.id) the sampling technique used in this study is a purposive sampling technique which produces 13 samples of companies. The analysis technique used in this research is descriptive analysis and associative analysis consisting of hypothesis testing, simple linear regression analysis, correlation analysis, and coefficient of determination.*

*The result of this study indicate that the Financial Distress has no significant effect on Tax Avoidance with a contribution of 11%. Political Connection has significant effect on Tax Avoidance with a contribution of 69%.*

***Keywords: Financial Distress, Political Connection, Tax Aggressiveness***