SUMMARY

**Subject matter of the dissertation:** The tax supervise control and ways to improve their efficiency (the example of Inter-District Inspection N10 of Stavropol region)

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**Customer organization:** The Inter-District Inspection N10 of Stavropol region

**Topicality of the research:** Tax payments form the basis of state revenues, therefore ensuring full and timely receipt of taxes, especially those with a significant proportion, as personal income tax, is one of the priority state tasks.

The control of tax calculations needs to extend to the maximum number of taxpayers and tax agents. The inspections, which based on tax return, are an important form of tax control, they represent a key point of selection of taxpayers and tax agents for field audits. Improving the effectiveness of such inspections is a relevant scientific task.

**Objective:** the search for possible directions and the development of proposals to improve the effectiveness of desk audits in the tax authorities of the RF.

**Tasks:** to disclose the value of taxes as the basis of public finance; to identify features of the collection and control of personal income tax; to study the general principles of post-office verification; to describe the method of checking the tax on personal income; to perform analysis of the effectiveness of desk audits of Inter-District Inspection N10 of Stavropol region; to develop recommendations to improve the performance of tax audits of Inter-District Inspection N10 of Stavropol region.

**Object of research:** Inter-District Inspection N10 of Stavropol region.

**Theoretical significance of research:** analysis and synthesis of information on the future development of the tax system of the RF, including tax control in the form of desk audits.

**Practical significance of research:** The practical significance lies in the possibility of using the developed proposals to improve the effectiveness of desk audits for the work of the inspection, as well as other tax authorities of the Russian Federation.
Results of the research:

The practice of replacing workers, who use an employment contract, with individual entrepreneurs has a negative effect on the collection of personal income tax; The low level of reception of tax and accounting reports via telecommunication channels makes it difficult to control; The high proportion of tax agents, who pays personal income tax no in time or incompletely causes a lack of budget revenues.

Recommendation: Take measures to increase the number of taxpayers reporting on electronic media; to prevent unscrupulous taxpayers from using tax evasion schemes; to improve the detection efficiency of such schemes, a list of features has been developed in the study, which are subject to particularly thorough testing.