SUMMARY

Subject matter of the dissertation: «Improving the organization and conduct of on-site tax audits in the Russian Federation».

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Customer organisation: Inspectorate No. 2 in the city of Nalchik.

Topicality of the research: Taxes and fees are the main source of income for any budget. The tax audit is the determining direction of the control work, which allows to identify and suppress violations of the legislation allowed by taxpayers.

Under the tax control is recognized the activities of authorized bodies to ensure that taxpayers and tax agents comply with legislation on taxes and fees, the correctness of the calculation, the completeness and timeliness of the imposition of taxes and fees in the country's budget system.

Tax control is carried out by means of realization by the state bodies of special measures, called forms of tax control. The list of measures or forms of tax control is quite extensive.

Field tax audits are the most effective type of tax control over compliance by taxpayers with legislation on taxes and fees. The identification of schemes for tax evasion is not only the most relevant area of work of tax authorities, but also the most time consuming to collect evidence. Tax authorities, when conducting on-site tax audits, are increasingly using the entire arsenal of tax control measures permitted by them.

Objective: Improving the organization and conduct of on-site tax audits in the Russian Federation (the example of the Tax Inspection of the Federal Tax Service No. 2 in Nalchik).

Tasks:

- Explore the nature, content, as well as the place and importance of on-site tax audits in the tax control system;
- consider the main stages of the on-site tax audit;
- describe the legal regulation of on-site tax audits;
to investigate and analyze the practice of conducting an onsite tax audit using the example of the Federal Tax Service of Russia No. 2 in Nalchik;

Identify the main problems in conducting a field tax audit;

formulate proposals for improving on-site inspections.

**Theoretical and practical significance of the research** lies in the fact that the data obtained are relevant to the development of theoretical problems of on-site tax audits, they contribute to the study of the regularities of their implementation.

The theoretical importance of the work is determined by the fact that it contributes to the development of problems of on-site tax inspections, revealing their signs.

The practical significance of the research is related to the fact that its materials can be used in tax practice, and they can also find application in the practice of teaching courses on taxation and tax management.

**Results of the research:**

- tax avoidance;
- not always adequate selection of taxpayers for on-site tax audit;
- lack of a differentiated approach to "obedient" taxpayers and violators;
- taxpayers' difficulties connected with ignorance, lack of understanding of the law;
- the staff problem in the IFTS;
- not always hospitable attitude towards inspectors of the tax service.

**Recommendations:**

- create a better selection of taxpayers for on-site tax audits;
- apply a differentiated approach for disciplined and undisciplined taxpayers;
- It is necessary to strengthen measures of legal responsibility for committing highly dangerous public tax offenses, with repeated detection by the on-site tax audit of gross violations of the rules for recording income, expenditures and objects of taxation, the lack of primary documentation, invoices or registers of accounting, systematic untimely and incorrect reflection on accounts Accounting and reporting of business transactions, cash, tangible assets, intangible assets and Financial investments;
- Strengthening the role of the mass media, not only by publishing draft documents in them, as well as existing documents on taxes and fees, as well as adding official comments on the application of these documents;
- organize networks of consulting call-centers for taxpayers;
- make extensive use of social advertising to educate the public;
• Improve training, increase the financial security of tax workers and other regulatory bodies, and increase the number of highly qualified personnel.