

## Remote tax controlling in the digital economy as a necessary time requirement for optimizing the activities of tax authorities

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### Abstract

**The subject/topic.** The article is devoted to the consideration of a new form of tax controlling, its transition to a qualitatively new level with emphasis on the benefits of the remote format of tax controlling in the context of digitalization of economic activity, as well as its impact on improving the work of tax authorities. **Goals/objectives.** The aim of the work is to disclose the essence of the concepts of «digital economy» and «remote tax controlling» and the advantages of using it to optimize the activities of tax authorities dictated by the trend of the times. **Methodology.** The author's definition of the concept of «digital economy» is given, a comparative analysis of the advantages of full-time and remote forms of tax controlling is developed and presented, the goals of modernizing the tax system are given; the advantages of working in priority areas for identifying the reserves of the tax potential of the country's budget are described. **Results.** The conclusion is made about the need to optimize the activities of tax authorities. The main advantages of using such a tool as remote tax controlling are highlighted. It was added that such a measure would also be an excellent solution both in order to achieve a balanced and stable territorial budget, and to reduce interregional differences in the level and quality of life of Russians. The paper also discloses a list of information technologies implemented in the activities of the Federal Tax Service of the Russian Federation and describes the benefits of switching to digital accounting methods. **Conclusions/significance.** The necessity of the transition to the method of remote tax controlling is substantiated, which facilitates the work of specialists in particular and regulatory authorities in general. A number of advantages are described when implementing this tool, including temporary savings, and an increase in the reliability and completeness of the data obtained. **Application.** The remote tax controlling tool considered in the article can be used both to improve the strategies of the executive authorities and to improve control over the implementation of national projects of the Russian Federation.

**Keywords:** *tax controlling, digital economy, optimization of activities, capabilities, tax authorities, tool, modern conditions, advantages*

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