MINISTRY OF SCIENCE AND HIGHER EDUCATION OF THE RUSSIAN FEDERATION
FEDERAL STATE AUTONOMOUS EDUCATIONAL INSTITUTION OF HIGHER EDUCATION
"MOSCOW POLYTECHNIC UNIVERSITY"
(MOSCOW POLYTECHNIC UNIVERSITY)

Faculty of Economics and Management

APPROVED BY
FEU Dean
_______________ /A.V. Nazarenko/
«27» February 2025

WORKING PROGRAM OF THE DISCIPLINE

«Tax and Taxation»

Direction of training/specialty
38.03.01 Economy

Profile/specialization
International business and foreign economic

Qualification
bachelor

Forms of study
full-time

Moscow, 2025

Developer(s):

Associate Professor of the Department of Economics and Organization, PhD in Economics,

Associate Professor

С.А. Бескоровайная

Agreed:

Head of the Department of Economics and Organization, PhD in Economics,

Associate Professor

A.V. Tenishchev

Head of the educational program, Doctor of Economics, Professor

V.V. Kurennaya

Content

1. Objectives, tasks and planned learning outcomes for the discipline

The goalmastering the discipline "Taxes and taxation" is the acquisition students' understanding of taxation as a tool for implementing the socio-economic focus of the Constitution of Russia; a solid foundation for the formation of financial thinking in the field of taxes and taxation; the ability and skills of accounting for tax payments when making management decisions that are important for the training of an economist, in accordance with the requirements of professional standards and the Federal State Educational Standard of Higher Education in the field of 38.03.01 "Economics".

Main**tasks**study of the discipline:

- study of basic tax theory;
- study of the principles of the construction of the Tax Code of the Russian Federation and
- the tax system of Russia; mastering calculation skills, as well as methods for optimizing tax
- payments; study of the system of various tax benefits by categories of taxpayers and tax elements;
- study of tax accounting methods, assessment of the tax burden of owners, hired personnel, individuals and the organization as a whole.

Training in the discipline "Taxes and taxation" is aimed at developing the following competencies in students:

Code and name of competencies	Indicators of Competence Achievement
PC-1 Capable of collecting, monitoring and processing data to calculate the economic indicators of the organization (Professional activity task type - analytical)	IPC-1.1. Performs work on collecting, processing and monitoring initial data necessary for conducting analysis and planning of indicators production, commercial and financial-economic activities of the organization

2. The place of the discipline in the structure of the educational program

The discipline belongs to the part formed by the participants of educational relations, block B1 “Disciplines (modules)”.

The study of the discipline is based on the following disciplines, and practical training:

- Economic theory;
- Microeconomics and
- macroeconomics; World economy;
- Legal support for financial and economic activities of enterprises and organizations;
- Economy of enterprises and organizations.

The basic principles of the discipline should be used in the future studying the following disciplines (practices):

- Accounting and reporting; Tax
- accounting;
- Pre-graduation practice.

3. Structure and content of the discipline

The total workload of the course is 4 credit units (144 hours).

3.1 Types of academic work and labor intensity

3.1.1. Full-time education

p/p	Type of academic work	Quantity hours	Semesters	
			4	-
1.	**Classroom lessons**	**72**	**72**	-
	including:			
1.1	Lectures	36	36	-
1.2	Seminars/practical classes	36	36	-
1.3	Laboratory exercises	-	-	-
2.	**Independent work**	**72**	**72**	-
	including:			
2.1	Preparation for practical classes (study of lecture material)	24	24	-
2.2	Preparing for testing	24	24	-
2.3	Solving problems on your own	24	24	-
	Interim assessment			
	credit/differential credit/exam		**Exam**	-
	Total	**144**	**144**	-

3.1.2. Part-time and part-time education

p/p	Type of academic work	Quantity hours	Semesters	
			5	-
1.	**Classroom lessons**	**36**	**36**	-
	including:			
1.1	Lectures	18	18	-
1.2	Seminars/practical classes	18	18	-
1.3	Laboratory exercises	-	-	-
2.	**Independent work**	**108**	**108**	-
	including:			
2.1	Preparation for practical classes (study of lecture material)	54	54	-
2.2	Preparing for testing	27	27	-
2.3	Solving problems on your own	27	27	-
	Interim assessment			
	credit/differential credit/exam		**Exam**	-
	Total	**144**	**144**	-

3.2 Thematic plan for studying the discipline
(by form of education)

3.2.1. Full-time education

p/p	Sections/Topics of the Discipline	Labor intensity, hour					
		Total	Classroom work				Independent Job
			Lectures	Practical classes	Laboratory classes	Practical Preparation	
1.	Theoretical foundations of taxation	24	6	6	-	-	12
2.	Tax system of the Russian Federation. Federal taxes.	24	6	6	-	-	12
3.	Regional taxes	24	6	6	-	-	12
4.	Local taxes	24	6	6	-	-	12
5.	Special tax regimes	24	6	6	-	-	12
6.	Tax benefits and tax risks	24	6	6	-	-	12
	Total	**144**	**36**	**36**	**-**	**-**	**72**

3.2.2. Part-time and part-time education

p/p	Sections/Topics of the Discipline	Labor intensity, hour					
		Total	Classroom work				Independent Job
			Lectures	Practical classes	Laboratory classes	Practical Preparation	
1.	Theoretical foundations of taxation	24	8	2	-	-	14
2.	Tax system of the Russian Federation. Federal taxes.	24	2	4	-	-	18
3.	Regional taxes	24	2	4	-	-	18
4.	Local taxes	24	2	4	-	-	18
5.	Special tax regimes	24	2	2	-	-	20
6.	Tax benefits and tax risks	24	2	2	-	-	20
	Total	**144**	**18**	**18**	**-**	**-**	**108**

3.3 Contents of the discipline

Topic 1. Theoretical foundations of taxation Topic 1.1.
The essence and concept of tax and tax accounting.

The economic essence of tax. The functions of taxes and their interrelation. The tax policy of the state. The tax system and tax control. Elements and structure of taxes. Classification of taxes. The structure of the tax system. The principles of taxation. Users of tax accounting information. The purposes of tax accounting. The main tasks of tax accounting. The most important stages of tax accounting development. Reforming tax accounting in Russia. Fundamental principles of tax accounting. Regulatory and methodological support for tax accounting. Federal Law "On Accounting".

Topic 1.2. The system of taxes and fees in the Russian Federation

Types of taxes and fees in the Russian Federation. Federal, regional and local taxes: concept and features of taxes at each level. Taxes of cities of federal significance. Types of taxes at each hierarchical level. General conditions for establishing taxes. Special tax regimes: concepts, conditions of application.

Topic 2. Tax system of the Russian Federation. Federal taxes. Topic 2.1. Value Added Tax.

The concept of value added tax (VAT). Taxpayers. Exemption from taxpayer obligations. Taxable object. Transactions not subject to VAT. Tax period and tax rates. Tax base: tax base for sale of goods (works, services); tax base for transfer of property rights; tax base for intermediaries; tax base for transfer of goods for own needs; tax base for construction and installation works for own needs; tax base in other cases. Tax calculation procedure. Procedure for presenting VAT amounts to the buyer. Tax deductions. Invoices. Tax payment procedure and deadlines. Tax declaration.

Topic 2.2. Excise taxes

The concept of excise taxes. Taxpayers. Excisable goods. Object taxation. Transactions not subject to taxation. Tax base. Tax period. Tax rates. Procedure for calculating excise tax. Procedure for assigning excise tax amounts. Tax deductions. Excise tax amount subject to payment or refund. Terms and procedure for paying excise tax. Tax declaration.

Topic 2.3. Personal Income Tax The concept of personal income tax (PIT). Taxpayers. Taxable object. Tax base. Income not taken into account for tax purposes. Tax deductions. Date of receipt of income. Tax period and tax rates. Procedure for calculating and paying PIT. Tax return. Procedure for collecting and refunding tax. Elimination of double taxation.

Topic 2.4. Corporate Income Tax The concept of corporate income tax. Taxpayers. Taxable object. Income classification. Expense classification. Methods for determining income and expenses. Tax base. Tax and reporting periods. Tax rates. The procedure for calculating and paying taxes and advance payments. The procedure and deadlines for submitting reports.

Topic 2.5. Mineral Extraction Tax

The concept of mineral extraction tax (MET). Taxpayers. Object of taxation. Tax base. Tax period and tax rates. Procedure for calculating and paying tax. Tax payment deadlines. Tax declaration.

Topic 2.6. Other federal taxes.

Water tax: objects of taxation, tax base; tax period and tax rates; procedure for calculating the tax; payment of tax and tax return. Fees for the use of wildlife and for the use of aquatic biological resources: fee payers; taxable objects; fee rates; calculation procedure and payment of fees. State duty: payers, procedure and terms for payment of state duty; amount of state duty; features of payment of state duty; benefits for payment of state duty; grounds and procedure for refund or offset of state duty.

Topic 3. Regional taxes

Topic 3.1. Tax on the property of organizations

The concept of tax on the property of organizations. Taxpayers. Object of taxation. Tax base. Tax (reporting) period. Tax rates. Tax benefits. The procedure for calculating tax (advance payments on tax). The procedure and terms for paying tax and advance payments on tax. Tax declaration. Elimination of double taxation.

Topic 3.2. Gambling tax Concept of tax. Taxpayers. Objects of taxation. Tax base. Tax period. Tax rates. Procedure for calculating tax. Procedure and terms for paying tax. Tax declaration.

Topic 3.3. Transport tax

The concept of tax. Taxpayers. Taxable object. Tax base. Tax (reporting) period. Tax rates. The procedure for calculating tax amounts (advance tax payments). The procedure and deadlines for paying tax (advance tax payments). Tax declaration.

Topic 4. Local taxes

Topic 4.1. Land tax

The concept of tax. Taxpayers. Taxable object. Tax base and the procedure for determining it. Tax (reporting) period. Tax rates. Tax benefits. The procedure for calculating tax (advance payments on tax). The procedure and deadlines for paying tax (advance payments on tax). Tax declaration.

Topic 4.2. Property tax for individuals

General Provisions. Taxpayers. Objects of Taxation. Tax Base. Procedure for Determining the Tax Base Based on the Cadastral Value of Objects of Taxation. Procedure for Determining the Tax Base Based on the Inventory Value of the Object of Taxation. Tax Period. Tax Rates. Tax Benefits. Procedure for Calculating Tax Amounts. Procedure and Terms for Paying Tax.

Topic 4.3. Trade tax

General provisions. Payers collection. Object taxation. Types entrepreneurial activity for which the fee is established. Taxation period. Fee rates. Procedure for calculating and paying the fee. Powers of local government bodies.

Topic 5. Special tax regimes Topic 5.1.

Simplified taxation system

The concept of a simplified taxation system. Taxes replaced when applied

Simplified Tax System organizations and individual entrepreneurs. Organizations and Individual entrepreneurs who do not have the right to apply the simplified tax system. Taxpayers. Elements of taxation. Object of taxation. Tax base. Date of recognition income and expenses. Tax benefits. Writing off fixed assets and intangible assets as expenses depending on their useful life. Tax period. Tax rates. Procedure for calculating tax. Purpose and procedure for calculating the minimum tax. Tax payment deadlines. Tax declaration.

Topic 5.2. Taxation system in the form of a single tax on imputed income for certain types of activities

The concept of a taxation system in the form of a single tax on imputed income for certain types of activities. Taxes replaced when applying UTII for organizations and individual entrepreneurs. Taxpayers. Elements of taxation. Taxable object. Tax base. Formula for calculating the tax base. Tax benefits. Tax period. The right of constituent entities of the Federation to make advance payments in the tax period. Tax rate. Procedure for calculating the single tax. UTII deadlines. Tax declaration.

Topic 5.3. Patent taxation system

The concept of the patent taxation system. Taxpayers. Taxable object and tax base. Tax period. Tax rate. The procedure for calculating and paying taxes. Tax declaration.

Topic 5.4. Taxation system for agricultural producers Purpose and features of

application of the taxation system for agricultural producers (USHT). Taxpayers. Object of taxation. Tax base. Tax period. Tax rate. Procedure for calculating and paying USHT. Tax declaration.

Topic 5.5. Taxation system when implementing production sharing agreements.

Basic concepts. Purpose and features of the taxation system when implementing production sharing agreements. Taxpayers and fee payers. Authorized representatives. Features of determining the tax base, calculating and paying the mineral extraction tax. Features of determining the tax base, calculating and paying the corporate income tax. Features of paying value added tax. Features of filing tax returns. Features of conducting on-site tax audits.

Topic 6. Tax benefits and tax risks

Topic 6.1. Tax benefit in tax optimization

Mechanism of the state's fight against tax violations. The concept of nullity of fictitious and sham transactions. Signs of occurrence of unjustified tax benefit. Justified and unjustified tax benefit in tax optimization schemes. Export as a purpose of VAT reimbursement from the budget. "Cashing out" as a purpose of reducing income tax, VAT and insurance premiums. Unprofitable company as a purpose of reducing income tax. Outsourcing as a purpose of reducing income tax, insurance premiums. Transfer pricing as a purpose of reducing income tax.

Topic 6.2. Tax risks of the taxpayer.

The concept of tax risks. Types, kinds and sources of tax risks. General classification of tax risks. Tax risk management in an organization. Tax risks by sources of their occurrence. Assessment of the risk of a tax audit. Criteria of the Federal Tax Service for self-assessment of the riskiness of activities for taxpayers.

3.4 Topics of seminars/practical and laboratory classes

3.4.1. Seminars/practical classes

Topic 1. Discussion of questions and completion of tasks on taxation theory. Topic 2. Solving problems on calculating federal taxes.
Topic 3. Solving problems on calculating regional taxes
Topic 4. Solving problems on calculating local taxes
Topic 5. Solving problems on calculating taxes when applying special tax regimes

Topic 6. Solving problems on determining tax risks

3.4.2. Laboratory exercises

Laboratory classes for this discipline are not provided for in the curriculum.

3.5 Topics of course projects (course papers)

The curriculum does not provide for a course project (course work) for this discipline.

4. Educational, methodological and informational support

4.1 Regulatory documents and GOSTs

Regulatory documents and GOSTs are not used when studying the discipline.

4.2 Main literature

1. Taxes and taxation: textbook and practical training for universities / G. B. Polyak [et al.]; Editors-in-Chief G. B. Polyak, E. E. Smirnova. — 5th ed., revised and enlarged. — Moscow: Yurait Publishing House, 2023. — 433 p. — (Higher education). — ISBN 978-5-534-16920-1. — Text: electronic // Yurait Educational Platform [website]. — URL: https://urait.ru/bcode/532022 (accessed: 02/16/2023).

2. Taxes and taxation: a textbook for universities / L. Ya. Marshavina [et al.]; under edited by L. Ya. Marshavina, L. A. Chaikovskaya, G. N. Semenova. — 3rd ed., revised and enlarged. — Moscow: Yurait Publishing House, 2023. — 526 p. — (Higher education). — ISBN 978-5-534-15924-0. — Text: electronic // Yurait Educational Platform [website]. — URL: https://urait.ru/bcode/510288 (date accessed: 02/16/2023).

3. Taxes and taxation. Workshop: a textbook for universities / D. G. Chernik [and [etc.] ; edited by E. A. Kirova. — 3rd ed., revised and enlarged. — Moscow: Yurait Publishing House, 2023. — 438 p. — (Higher education). — ISBN 978-5-534-11791-2. — Text: electronic // Yurait Educational Platform [website]. — URL: https://urait.ru/bcode/511244 (date of access: 02/16/2023).

4.3 Further reading

1. Panskov, V. G. Taxes and taxation: theory and practice in 2 volumes. Volume 1: textbook for universities / V. G. Panskov. - 8th ed., revised and enlarged. - Moscow: Yurait Publishing House, 2023. — 354 p. — (Higher education). — ISBN 978-5-534-15692-8. — Text: electronic //

Educational platform Urait [website]. — URL: https://urait.ru/bcode/512747 (date of access: 16.02.2023).

2. Panskov, V. G. Taxes and taxation: theory and practice in 2 volumes. Volume 2: textbook for universities / V. G. Panskov. - 8th ed., revised and enlarged. - Moscow: Yurait Publishing House, 2023. — 475 p. — (Higher education). — ISBN 978-5-534-15694-2. — Text: electronic // Educational platform Urait [website]. — URL: https://urait.ru/bcode/512748 (date of access: 02/16/2023).

3. Lykova, L. N. Taxes and taxation: textbook for universities / L. N. Lykova. - 3rd ed., revised and enlarged. — Moscow: Yurait Publishing House, 2023. — 357 p. — (Higher education). — ISBN 978-5-534-14796-4. — Text: electronic // Yurait Educational Platform [website]. — URL: https://urait.ru/bcode/511461 (date of access: 02/16/2023).

4.4 Electronic educational resources

The electronic educational resource for the subject “Taxes and taxation” is under development.

4.5 Additional electronic educational resources

1. Online course on the subject "Taxes and taxation" of Moscow Polytechnic University (author – Beskorovaynaya S.A.). – URL: https://online.mospolytech.ru/course/view.php?id=11922¬ifyeditingon=1 (date of access: 16.02.2023).

4.6 Licensed and freely distributed software security

1. Microsoft Office suite programs (Word, Excel, PowerPoint)

4.7 Modern professional databases and information reference systems

1. SPS "ConsultantPlus: Non-commercial Internet version". - URL: http://www.consultant.ru/online/ (date accessed: 16.02.2023). – Access mode: free.

5. Logistics

1. Lecture hall.
2. Auditorium for practical classes.
3. Computer class with Internet access.
4. Audience for group and individual consultations, ongoing monitoring and midterm assessment.
5. Audience for independent work.
6. Library, reading room.

6. Methodological recommendations

6.1 Methodological recommendations for the teacher on the organization training

This section of this work program is intended for beginning teachers and practicing specialists who do not have teaching experience.

The discipline "Taxes and taxation" forms the competence of PC-1 in students. In the context of the construction of educational systems on the principles of the competence approach, there has been a conceptual change in the role of the teacher, who, along with the traditional role of the bearer of knowledge, performs the function of the organizer of scientific research work of the student, consultant in the procedures of selection, processing and interpretation of information necessary for practical action and further development, which must be taken into account when conducting lectures and practical classes on the subject "Taxes and taxation".

Teaching theoretical (lecture) material on the subject "Taxes and Taxation" is carried out on the basis of interdisciplinary integration and clear interdisciplinary connections within the framework of the educational program and curriculum.

The detailed content of individual topics of the discipline “Taxes and taxation” is considered in paragraph 3.3 of the work program.

Sample versions of tasks and test assignments for current monitoring and a list of questions for the exam in the discipline are presented in the FOS for the discipline in paragraph 7 of this work program.

The list of primary and secondary literature, databases and information reference systems required during the teaching of the discipline “Taxes and Taxation” is given in paragraph 4 of this work program.

6.2 Methodological instructions for students on mastering the discipline

Acquiring in-depth knowledge of the discipline is achieved through active independent work of students. It is advisable to use the allocated hours to get acquainted with educational and scientific literature on the problems of the discipline, and to analyze scientific concepts.

The discipline provides for various forms of monitoring the level of achievement by students of the stated indicators of mastery of competencies.

Forms of ongoing control – active work in practical classes, testing.

The form of intermediate control in the discipline is an exam, during which the level of achievement of the stated indicators of mastery of competencies by students is assessed.

Methodological guidelines for mastering the discipline.

Lecture classes are conducted in accordance with the content of this work program and represent a presentation of the theoretical foundations of the discipline.

Attendance at lectures is mandatory.

Taking notes on lecture material is permitted both in writing and on a computer.

Regular repetition of the material of lecture notes for each section in preparation for the current forms of certification in the discipline is one of the most important types of independent work of the student during the semester, necessary for high-quality preparation for the midterm certification in the discipline.

Conductingpractical classes in the discipline "Taxes and taxation" is carried out in the following forms:

- survey on materials discussed in lectures and studied independently recommended literature;
- analysis and discussion of issues on topics, problem solving.

Attendance at practical classes and active participation in them is mandatory.

Preparation for practical classes necessarily includes studying lecture notes and recommended literature for an adequate understanding of the conditions and method of completing the tasks planned by the teacher for a specific practical class.

Methodological guidelines for the implementation of various forms of extracurricular independent work

Study of primary and secondary literature on the discipline is conducted on a regular basis in the context of each topic to prepare for the midterm assessment on the discipline "Taxes and taxation". The list of primary and secondary literature on the discipline is given in paragraph 4 of this work program.

Guidelines for preparation for midterm assessment The midterm assessment in the discipline "Taxes and taxation" is held in the form of an exam. An approximate list of questions for the exam in the discipline "Taxes and taxation" and the criteria for assessing the student's answer for the purpose of assessing the achievement of the declared indicators of competence formation are provided in the FOS for the discipline in paragraph 7 of this work program.

The student is admitted to the midterm assessment in the discipline regardless of the results of the current academic performance monitoring.

7. Evaluation Fund

7.1 Methods of monitoring and assessing learning outcomes

Code and name competencies	Achievement indicators competencies	Control methods and evaluation
PC -1 Capable of collecting and monitoring And processing data For conducting calculations economic organizational indicators (Task type prof. activities - analytical)	IPC-1.1. Performs work on collecting, processing and monitoring initial data necessary for conducting analysis and planning of production, commercial and financial-economic indicators activities of the organization	Intermediate certification: exam Current control: survey and decision tasks on practical classes; testing

7.2 Scale and criteria for assessing learning outcomes

7.2.1. Criteria for assessing the answer to the exam

(formation of competence PC-1, indicators of IPC-1.1)

"5" (excellent):the student demonstrates excellent theoretical knowledge, practical skills, knows the terms, makes reasoned conclusions and generalizations, gives examples, demonstrates fluency in monologue speech and the ability to quickly respond to clarifying questions.

"4" (good):the student demonstrates good theoretical knowledge, practical skills, knows the terms, makes reasoned conclusions and generalizations, gives examples, demonstrates fluency in monologue speech, but at the same time makes minor mistakes that he quickly corrects independently or with minor correction from the teacher.

"3" (satisfactory):the student demonstrates satisfactory theoretical knowledge, demonstrates poorly developed skills in analyzing phenomena and processes, insufficient ability to make reasoned conclusions and give examples, demonstrates insufficient fluency in monologue speech, terms, logic and consistency of presentation, makes mistakes that can only be corrected with correction from the teacher.

"2" (unsatisfactory):the student demonstrates ignorance of theoretical fundamentals of the subject, lack of practical skills, cannot make reasoned conclusions and give examples, demonstrates poor command of monologue speech, does not know the terms, demonstrates a lack of logic and consistency in presentation, makes mistakes that cannot be corrected by the teacher, refuses to answer additional questions.

7.2.2. Criteria for assessing the student's work in practical classes

(formation of competence PC-1, indicators of IPC-1.1)

"5" (excellent):all tasks provided for in the practical plan have been completed classes, the student answered all test questions clearly and without errors, and worked actively in practical classes.

"4" (good):all tasks provided for in the practical plan have been completed classes, the student answered all the test questions with corrective comments from the teacher and worked quite actively in practical classes.

"3" (satisfactory):all tasks provided for in the plan have been completed practical classes, with comments from the teacher; the student answered all test questions with comments.

"2" (unsatisfactory):the student did not complete it or completed it incorrectly practical tasks provided for in the practical lesson plan; the student answered the test questions with errors or did not answer the test questions.

7.2.3. Test results evaluation criteria (formation of competence PC-1, indicators of IPC-1.1)

The test is graded according to the percentage of correct answers given by the student to the test questions.

Standard scale of compliance of test results with the assigned score:

- "excellent" - over 85% correct answers; "good" - from
- 70.1% to 85% correct answers; "satisfactory" - from 55.1%
- to 70% correct answers; from 0 to 55% correct answers -
- "unsatisfactory"

"5" (excellent):the test taker demonstrates excellent theoretical knowledge, has terms and has the ability to quickly respond to test questions.

"4" (good):the test taker demonstrates good theoretical knowledge, has most terms and has the ability to quickly respond to test questions.

"3" (satisfactory):the test taker demonstrates satisfactory theoretical knowledge, has a command of basic terms and concepts.

"2" (unsatisfactory):the test taker lacks theoretical knowledge, He doesn't know the terminology and responds slowly to test questions.

7.3 Evaluation tools

7.3.1. Current control

(formation of competence PC-1, indicators of IPC-1.1)

Examples of problems to be solved in practical classes:

1. The enterprise PJSC UGMK produces sheet metal products at a price of 237.00 thousand. rubles per ton. In the first quarter, UMMC sold products to the PKNM enterprise under the contract in the amount of 150 tons (including 20% VAT according to the invoice). The cost of raw materials for the production of this rolled metal product amounted to 22,500.00 thousand rubles (including 20% VAT according to the invoice).

JSC PKNM, in turn, will manufacture and supply 150 tons of thick-walled drill pipes to JSC ANK Bashneft from the received rolled metal. The total cost of this contract is approximately 44,250.00 thousand rubles (including 20% VAT according to the invoice). The cost of the products is 295.00 thousand rubles per ton.

JSC ANK Bashneft will sell the received drill pipes to PJSC Gazprom at a price RUB 310.00 thousand per ton. The contract price is RUB 46,500.0 thousand (including VAT 20% according to the invoice).

Calculate VAT for each business

2. The selling price of a passenger car with an engine capacity of 250 hp was 1 RUB 120,000.00 The excise tax rate for a vehicle with a capacity of 200–300 hp in 2019 is set at RUB 743.00 for each hp.

Determine the selling price of the vehicle taking into account mandatory taxes (excise tax, VAT).

3. S. V. Semenov sold a house with an adjoining plot of land and a garage. Income, received as a result of the sale of the house amounted to 2,400,000.00 rubles. Income from the sale of the garage amounted to 170,000.00 rubles. The real estate sales transactions are properly executed, the period of ownership is documented. However, there are no documents confirming the actual expenses for the acquisition of the objects being sold.

Calculate the amount of deductions, the tax base and the amount of personal income tax, provided that the real estate was owned by:

a) more than 3 years;

b) 2 years.

4. Employee of the organization A. N. Kovaleva, not in a registered marriage (widow) until February 2022, supports a 12-year-old child. Her monthly income for the period from January to May 2022 was 20,000 rubles. A. N. Kovaleva registered a second marriage on February 17, 2022. Calculate the amount of income tax for the employee for the period from January to May 2022.

5. OOO Romashka is engaged in the production of furniture and the sale of related products. goods. The following data are available for the 2022 tax period:

1) finished products sold – 96,000 units;

2) the price of one unit of the product including VAT 20% – 9300.00 RUR;

3) expenses related to sold products – RUB 720,000,000.00, of which:

- cost of materials used in production – 400,000,000.00 RUR;
- remuneration of employees engaged in production – RUB 180,000,000.00;
- accrued depreciation amount – RUB 90,000,000.00;

4) other expenses, taking into account accrued taxes – RUB 29,931,000.00, including entertainment expenses in excess of established standards – RUB 1,931,000.00; 5) losses from natural disasters – RUB 2,576,000.00;

6) income from leasing property – RUB 3,410,000.00;

7) the amount of written-off accounts receivable – 780,300.00 RUR;

8) fines imposed for violation of product supply contracts - RUB 399,000.00. As of January 1, 2022, Romashka LLC has an uncarried-for loss in the amount of RUB 98,000,000.00 received in 2021.

Calculate the amount of income tax payable to the budget that Romashka LLC must pay based on the results of the 2022 tax period, and fill in the corresponding lines on the pages of the corporate income tax return.

Examples of test tasks:

1.What is the object of taxation for income tax?
1. profit
2. income received, reduced by the amount of expenses incurred
3. all answers are correct

2.What type of income does property received free of charge belong to?
1. income from the sale of services
2. other income
3 non-operating income

4. Expenses that reduce the taxable base must be:

1. justified and documented planned
2.
3. actually produced

5. Under the accrual method, income is recognized:
1. in the reporting period in which they occurred
2. in the period of actual receipt of funds
3. regardless of the period of their receipt

6. Name the methods of calculating depreciation:
1. total
2. linear, nonlinear
3. depreciation

7. Is depreciation accrued on an office desk purchased for 61,800 rubles?
1. No, this is not a depreciable asset.
2. is accrued, it is a depreciable asset
3. partially charged from the amount exceeding 60,000 rubles.

8.What expenses include expenses for Internet services?
1. to straight
2. among other things.
3. to constants

9.What expenses include bank services?
1. to non-operating expenses.
2. among other things
3. to straight

10. When selling property, is the taxable base reduced by the residual value? the value of this property?
1. yes, if the selling price exceeds the residual value.
2. no, it does not decrease
3. yes, it decreases under any circumstances

11. A loan was made in rubles, the interest is 24 per annum. There are no similar loans was, what amount %% can be attributed to expenses that reduce taxable income?

1. at the refinancing rate
2. at the refinancing rate increased by the coefficient established legislation
3. 24%

12. Do acquisition and creation costs reduce the taxable base? depreciable property?
1. do not decrease.
2. reduce
3. there is no correct answer

13. The date of implementation for the principal is?
1. date of conclusion of the contract

2. date of implementation in the commissioner's
2. report any date

14. Do property or other expenses reduce the taxable base? property rights transferred as collateral or earnest money?
1. no.
2. yes
3. only property rights are reduced

15. The cash method of calculation can be used by enterprises:
1. without limitation
2. if the average revenue for the previous 4 months excluding VAT is less than 1 million. rubles for each quarter.
3. if the average revenue for the previous 4 months excluding VAT is more than 1 million. rubles for each quarter.

16. To what extent do manufacturing costs reduce taxable profit? advertising catalogues?
1. in full.
2. in the amount of 2% of actual expenses
3. do not reduce

17. In what order are losses carried forward to future periods?
1. within 10 years, but not more than 50% of the taxable base.
2. within 10 years
3. within 10 years in the order in which they were incurred

18..Are separate divisions VAT payers?
1. No, the head offices pay
2. yes, they are
3. yes, in terms of VAT received by a separate subdivision

19. Taxable profit is determined by:
1. by the taxpayer himself
2. tax authorities according to the organization's data
3. tax agent

20. How is the VAT taxable base determined when providing services? provision of residential premises for use in the housing stock of all forms of ownership?
1. not taxed and not determined.
2. by the difference between the income received and the expenses incurred
3. 20% of the income amount

21. The rate of income tax established for transfer to the local budget
1. 18%
2.0%
3.2%

22. The certificate of state registration is indicated in the invoice:

1. Anyway
2. when purchasing expensive products
3. only when invoicing an individual entrepreneur.

23. The parties to a simple partnership agreement use as an object taxation:

1. simplified tax system - 15%
2. usn-6%
3. do not apply the simplified tax system;

24. Is the VAT amount accepted for deduction subject to recovery by the taxpayer? for property transferred as a contribution to the authorized capital:

1. not subject to;
2. is subject to the difference between the contribution received and paid;
3. subject to;

25. In what cases is the VAT amount not allocated to the goods issued to the buyer? documents:

1. when selling goods for cash by organizations; When selling
2. goods to the population at retail prices. When selling goods
3. to individual entrepreneurs;

26. The company paid an unemployed employee remuneration for work under a civil law contract. Can a company reduce its profit by these expenses:

1. may be included in other expenses, provided that the employee is individual entrepreneur;
2. Yes, these amounts are included in the wage fund;
3. under no circumstances may it reduce profits.

27. Entertainment expenses during the reporting period are included in the composition other expenses in the amount of:

1. 2% of the taxpayer's expenses on labor costs;
2. no more than 4% of the taxpayer's expenses on labor costs;
3. do not turn on.

28. Bonuses for employees on anniversary dates:

1. reduce the amount of profit
2. do not reduce the amount of profit.
3. there is no correct answer

29. The company received the amount as a discount on the amount received as payment for sold goods bonds and bills. Is the VAT taxable base subject to increase:

1. yes, it increases;
2. no, it cannot be increased;
3. only after the redemption of the bill or bond;

30. The company failed to transfer the personal income tax withheld from the salaries of its employees on time. employees. Is the company - tax agent a payer of penalties for this tax:

1. no, the tax is paid from the employee's
2. income; yes, it is;
3. at the discretion of the tax authority.

7.3.2. Interim assessment

(formation of competence PC-1, indicators of IPC-1.1)

1. Evolution of the content of the nature of tax.
2. Tax burden of GDP and non-taxable minimum income, their relationship.
3. Methods and techniques of tax collection.
4. E. Engel's law and its scope of application.
5. A. Laffer's parabolic curve.
6. Functions and principles of taxation.
7. Direct and indirect taxes.
8. Taxpayer and elements of tax.
10. Tax Code of the Russian Federation: principles (basic principles) of taxation.
11. Customs duties and taxes in customs regimes.
12. Objects of taxation and tax base.
13.Types of tax rates.
14. Principles for determining prices of goods, works, and services for taxation purposes.
15. The tax system in Russia.
16. Tax incentives.
17. Property tax for individuals.
18.Elements of personal income tax.
19. Tax base for income received by individuals in various forms.
20. Features of calculating personal income tax by tax agents.
21. Tax benefits and deductions from income of individuals.
22. Social insurance contributions: purpose and calculation methods.
23.Elements of income tax.
24. Subjects – payers of income tax.
25. Object of taxation for profit tax.
26. Classification of income for the purposes of calculating income tax.
27. Methods of recognizing income and expenses for tax purposes.
28. Tax base for calculating income tax.
29. Tax rates on profits.
30.Elements of the tax on the property of organizations.
31. Tax benefits for property of organizations and their regulatory role.
32.Elements of value added tax.
33. The mechanism for calculating and paying value added tax to the budget.
34. Place of sale of goods, works and services subject to VAT.
35. Tax base and tax rates for VAT.
36.Value Added Tax Benefits.
37. Elements of excise duties.
38.Subject and object of excise taxation.
39. Simplified taxation system.
40. Single tax on imputed income for certain types of activities.
41. Patent taxation system.
42. Taxation system for agricultural producers.
43. Taxation system for the implementation of production sharing agreements
44. Tax on gambling business.

45. The concept of fees for the use of wildlife and for the use of objects of aquatic bioresources.
46.Water tax.
47. Mineral extraction tax.
48. State duty.
49. Tax risk management in the organization.
50. The purpose and methodology of forming tax accounting in an organization.
51. Accounting of income for tax purposes.
52. Accounting of expenses for tax purposes.
53. Tax policy and tax planning of the organization.
54. Legal “tax-free” schemes and illegal tax evasion.
55. Objectives and tasks of calculating the tax burden.
56. Calculations of tax burden according to the methodology of the Ministry of Finance of the Russian Federation.
57. Methods for calculating tax burden.
58. Optimization of tax payments through tax incentives.
59. Tax benefit in tax optimization.
60. International agreements on the elimination of double taxation.