

**Subject matter of the dissertation:** Taxation of income of organization and way of his optimization (on the example of LTD. "Efes")

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**Customer organisation:** LTD. «Efes» (Pyatigorsk)

**Topicality of the research:** An income tax organizations - the basic direct tax paid in a budget by legal entities. Knowledge of ways of optimization of income tax gives an opportunities for development of organization, allows to find the ways of money cost effectiveness at the inpayment of tax in a budget. Taxpayers often forget about legal rights for reduction of the tax obligations. In this connection, optimization of taxation of income is an actual task for any enterprise.

**Objective:** development of suggestions on optimization of taxation of income of organization.

**Tasks:**

- 1) to expose economic maintenance of income tax;
- 2) to study the existent methods of optimization of income tax organizations in Russian FEDERATION;
- 3) to describe economic activity of enterprise of LTD. "Efes" in the aspect of taxation;
- 4) to analyse taxation of income in LTD. "Efes";
- 5) to offer to the way of optimization of taxation of income for LTD. "Efes";
- 6) to set forth suggestion on optimization of mechanisms of taxation of income in Russian Federation.

**Theoretical and practical significance of the research.** A theoretical value consists in deepening of knowledge about taxation of income and existent methods of optimization of income tax organizations in Russian FEDERATION. The

practical value of work consists of that the got recommendations can be applied for optimization of taxation of income and analogical organizations LTD. "Efes".

**Results of the research:** 1) essence and elements of income tax are studied; 2) the existent methods of optimization of income tax are investigational in Russia; a 3) LTD. "Efes" is described in the aspect of taxation; 4) the analysis of taxation of income LTD. "Efes" is conducted; 5) the ways of optimization of income tax are worked out for LTD. "Efes"; 6) directions of optimization of mechanisms of taxation of income are offered in Russian FEDERATION.

**Recommendations:**

1. Ways of optimization of taxation of income LTD. "Efes":

- 1.1. creation of reserve on doubtful debts;
- 1.2. attributing to the items of expenses of expenses on educating of employees;
- 1.3. change of period covered;
- 1.4. application of depreciation bonus at acquisition of the fixed assets;
- 1.5. passing to the simplified system of taxation.

2. Directions of optimization of mechanisms of taxation of income are in Russian Federation:

- 2.1. introduction of investment privileges on an income tax;
- 2.2. change of norms of establishment of terms of the useful use of the fixed assets;
- 2.3. introduction of encouraging rate of depreciation;
- 2.4. there is reformation of depreciation politics in area of the accelerated depreciation;
- 2.5. reduction of the tax loading for small and middle