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## SYSTEM OF INTERBUDGET RELATIONS. SOURCES OF FORMING A CONSOLIDATED BUDGET

The article is devoted to the study of the actual scientific and practical problem of the development of budgetary relations and the financial system. The purpose of the research is to substantiate theoretical and practical approaches to the improvement of the mechanism for the formation of financial resources, the income tax receipts in budgets (federal, subject, local). To achieve this goal, the following tasks were performed: an analysis of theoretical and applied aspects in the functioning of the financial system; analyzed the dynamics of tax norms and tax revenues in the consolidated budget of Russia. Studies were conducted on the provisions of the theory of development of the financial system, the dialectical method of scientific argumentation. The positions of economists who support the financial policy of the state are analyzed, the principal positions of supporters of researching the formation of financial resources at the level of regions and their municipalities are revealed. The analysis of the types and timing of reporting for small and medium-sized businesses, individual entrepreneurs. Identified possible solutions to the complex problem of «informal employment» of workers. Based on the research, it was proposed to make some changes within the formed system, without affecting the tax system, which will contribute to the development of small, medium and individual entrepreneurship. Adopted changes will reduce unemployment, increase employment of the population, which can positively affect the development of the economy and increase social responsibility between a developing society and the development of the state financial system.

According to the author, and on the basis of research and surveys, it was proposed to simplify the form for submitting reporting documents for each employee: develop a uniform reporting form for employees, establish one period for submitting these reports and authorize one body to accept reports on employees.

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*Keywords:* personal income tax, budget, tax reporting, municipalities, federal and regional taxes, institutional mechanism, financial resources.

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	26766,1	26922,0	28181,5	31046,7	36916,9
	7433,8	5862,7	4844,0	5971,9	9017,8
	19332,3	21059,4	23337,5	25074,8	27899,1
	3931,7	4234,0	4571,3	5137,6	6017,0
	1072,2	1068,4	1356,0	1521,3	1589,5
	2375,3	2599,0	2770,3	3290,1	4100,2
	2702,6	2807,8	3018,5	3252,3	3654,2
	652,5	565,2	563,9	588,5	673,0
	5035,7	5636,3	6326,0	6784,0	7195,0
	3562,2	4148,8	4731,5	4501,0	4670,1

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