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## FINANCIAL INVESTIGATIONS OF TAX CRIMES IN THE USA: EXPERIENCE, ANALYSIS

Financial investigations are the basis for identifying, disclosing, and prosecuting tax crimes. The article examines the system of US authorities that conduct financial investigations and prosecute persons engaged in financial fraud and tax evasion. As revealed by the analysis of scientific literature and official websites of US government agencies, tax crimes are investigated by a number of separate departments that are part of a single body — the us Ministry of Finance. At the same time, the functions of these departments are different, which contributes to the division of financial investigations of tax crimes into different types. In addition, the article analyzes the mechanism of interdepartmental interaction with the Ministry of Finance and the Ministry of justice in initiating criminal cases, and the mechanism for conducting financial investigations.

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The analysis of financial investigations in the context of certain types of tax law violations was carried out, which showed that the volume of criminal cases initiated for certain types of tax crimes does not correspond to the volume of indictments. However, despite this, there is a tendency to increase the prison term, which characterizes a more stringent approach to making decisions on tax crimes.

Studies have shown that among all financial crimes in the United States, most of them are tax crimes, which indicates that businesses and citizens of this country are trying to evade taxation through various fraud schemes, tax evasion schemes, making false declarations, and using illegal benefits. In addition to these types of tax crimes, illegal actions to recover tax from the budget are often used, which causes irreparable harm to the state.

*Keywords:* financial investigations, tax crimes, taxes, tax evasion, fight against tax crimes, tax legislation.

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[2].

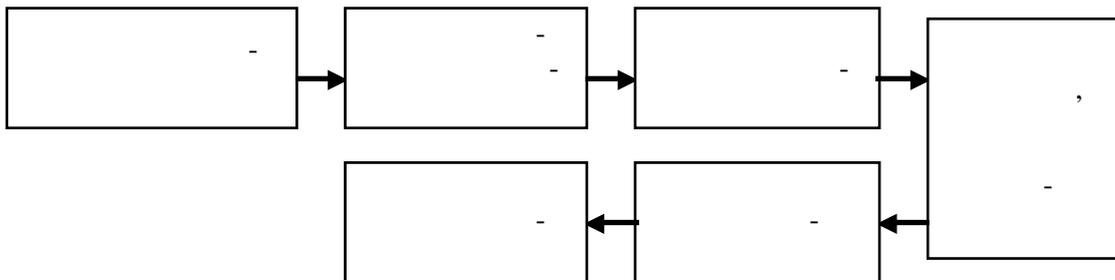
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2015–2018 I. \*

	2015	2016	2017	2018				, %		
					2016 / 2015	2017 / 2016	2018 / 2017	2016 / 2015	2017 / 2016	2018 / 2017
-	68	56	77	80	-12	21	3	82,35	137,50	103,90
-	58	35	38	34	-23	3	-4	60,34	108,57	89,47
-	51	35	44	37	-16	9	-7	68,63	125,71	84,09
	77	47	48	36	-30	1	-12	61,04	102,13	75,00
, %	68	77	69	72	9	-8	3	113,24	89,61	104,35
-	21	25	24	28	4	-1	4	119,05	96,00	116,67

\* [3]

2016

2016, 2018 3 %, 2017 37 %

2015

2018 : 2015 85 %  
42 %.

2015 2017  
46 %.

2018

2. 2015-2018 .\*

	2015	2016	2017	2018				, %		
					2016/2015	2017/2016	2018/2017	2016/2015	2017/2016	2018/2017
-	102	137	162	207	35	25	45	134,3	118,2	127,7
-	80	77	59	81	-3	-18	22	96,2	76,6	137,2
	87	71	60	64	-16	-11	4	81,6	84,5	106,6
	62	87	77	48	25	-10	-29	140,3	88,5	62,3
, %	77	70	78	77	-7	8	-1	90,9	111,4	98,7
-	24	14	21	41	-10	7	20	58,3	150	195,2

\* [3, 6]

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2015  
78 %, 2017

39 %.

2015 2017  
2018 6 %.

2016 2017

2018 3 5  
3.

2016 34 %.

— 20 % 2016 2014.

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\*

	2014	2015	2016			, %	
				2015 /2014	2016/ 2015	2015 /2014	2016/ 2015
	120	102	137	-18	35	85,00	134,31
	92	80	77	-12	-3	86,96	96,25
/	78	87	71	9	-16	111,54	81,61
	88	62	87	-26	25	70,45	140,32
, %	73,9	77,4	70,1	3,5	-7,3	104,74	90,57

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[3]

«skimming»), 2

(RPP). (QRP)

QRP

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	2014	2015	2016			, %	
				2015 /2014	2016/ 2015	2015 /2014	2016/ 2015
	1358	1202	1177	-156	-25	88,51	97,92
	923	863	863	-60	0	93,50	100,00
/	873	850	794	-23	-56	97,37	93,41
	1022	895	771	-127	-124	87,57	86,15
, %	75,4	78,4	76	3	-2,4	103,98	96,94
,	33	30	34	-3	4	90,91	113,33

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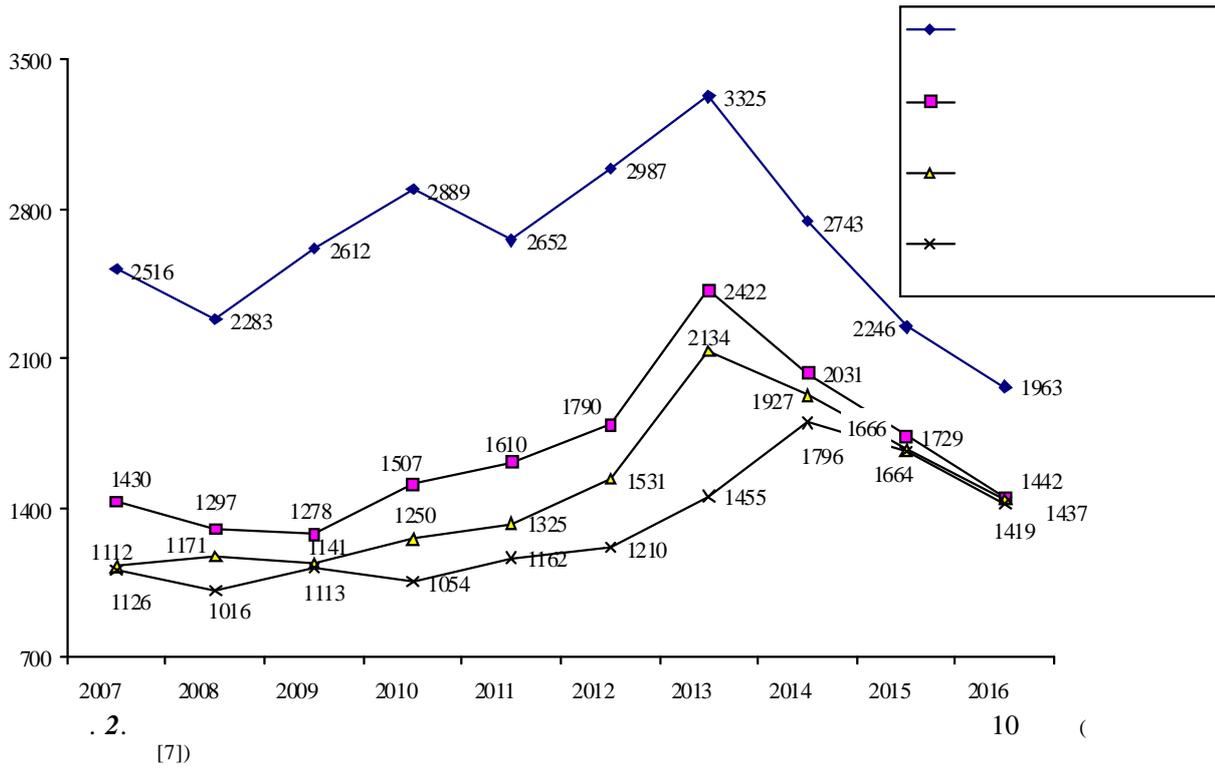
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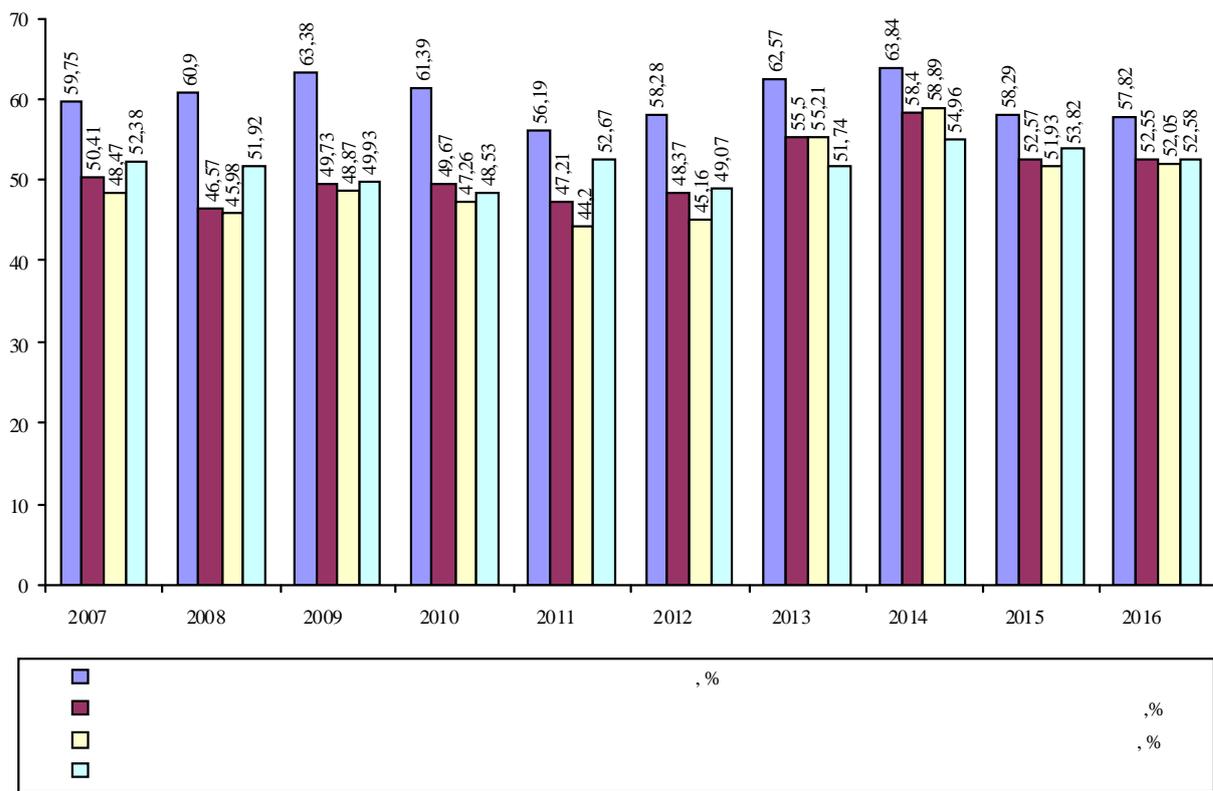
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57 %.

47 % 55 %.

5 %.



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2 %.

2016 2017 48 % 55 %.

:1)  
50 %

2016 ;2)

; 3)  
70 %

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