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### **THE ISSUE OF HARMONIZATION OF STATE FINANCIAL AND INDEPENDENT AUDITING ACCORDING TO THE CALCULATIONS OF INCOME TAX OF PHYSICAL PERSONS**

*The article studies the issues of harmonization of public financial and independent audit control for the calculation of tax on income of individuals; including views are a number of national scientists concerning the purpose of financial control and audit of income tax for individuals; the main task of this direction of the audit; considers the sources of information on this issue; the proposed sequence of carrying out the state control and audit of income tax of physical persons and developed the findings of the study.*

**Keywords:** *state financial control and independent audit, the tax to incomes of physical persons audit evidence, the purpose of the audit, audit steps, sources of information during the audit of calculations with the budget.*







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