**Tax management status and optimization strategy**

With the full implementation of the "Golden Tax Phase III" and the "VAT Reform", the tax collection and management efforts have been continuously increased, and the work efficiency and the form of collection and management have been continuously improved and improved. In the context of the new normal of the economy and strict tax supervision, modern enterprises need to attach great importance to tax management, comply with relevant laws to fulfill their tax obligations, avoid tax risks for enterprises, and promote the stability and sustainable development of themselves and the industry (4).

**The function and value of modern enterprise tax management**

**Control tax risks**

Enterprises are prone to tax-related risks in their operation and management. If there are tax violations, it will not only affect the production and operation, industry reputation and normal operation of the enterprise, but also increase the operating cost of the enterprise, which is very detrimental to the stable development of the enterprise.

**Improve management level**

There is a close relationship between financial management and tax management. Financial management is a key part of the daily management of modern enterprises. Tax management can enhance the accountability, comprehensive quality and ideological awareness of financial personnel, which will help enhance the level of corporate management and industry competitiveness.

**Increase economic efficiency**

Taxation is an important cost of an enterprise. Taxation management can effectively control tax risks, thereby reducing operating costs and increasing economic benefits.

**The status quo of enterprise tax management from the perspective of internal control**

**The expected goal is difficult to achieve**

At present, under the background of tax reform, modern enterprises pay more and more attention to tax management, and organize personnel to conduct audits and plans for their own tax issues. (2) However, due to the misunderstanding of tax policies in auditing and planning, the classification of tax categories and obligations is not clear enough, which leads to increased difficulty and complexity of tax management, difficult to achieve expected management goals, and increases the tax burden of enterprises.

**High cost of management system**

With the full implementation of the "VAT reform" policy, the role and importance of tax management has become increasingly prominent, and companies have also attached great importance to it. In order to effectively control tax risks, most companies have increased their management efforts or even set up specialties. Institutions or introduce third-party institutions for tax management and planning (3).

**Increase corporate tax risk**

At present, some companies pay more attention to the tax reduction effect of management in their tax management, focus on reducing corporate costs, and ignore the balanced relationship between internal control and tax management. Tax management needs to be included in the internal control management system.

**Analysis of optimization strategy of enterprise tax management from the perspective of internal control**

**Clarify and plan management goals**

First of all, as an important content of modern enterprise internal control, tax management needs to be incorporated into the internal control system, and based on the specific conditions of internal control, follow the basic principles of paying taxes according to the law, with the goal of increasing management revenue and reducing corporate tax burdens, and improving all personnel within the enterprise Understanding and cognition of tax management, dividing the relationship between internal control and tax management.

**Improve tax management system**

Improving the tax management system and reducing the operating cost of the system can improve the efficiency and quality of corporate tax management, and effectively control and prevent tax risks. First of all, companies must attach great importance to tax management and establish a leading group, led by senior corporate leaders and human resources. , The financial supervisor and the business staff are jointly formed to improve the efficiency and centralization of tax management, prevent the emergence of information communication barriers, and improve the efficiency of information transmission.

**Optimize internal control supervision and evaluation mechanis**

Tax management is a full-process and standardized work. Enterprises should combine the goals and principles of internal control to establish and improve relevant evaluation and supervision mechanisms to form tax management work evaluations and regular reports⑸.

Synthesize all aspects of information to update preventive measures

When we measure the timeliness and accuracy of corporate taxation work, the main criterion is whether the company can collect information in a timely and effective manner.

**Standardize accounting behavior**

For an enterprise, it involves a very rich work content and steps, especially for taxation work, each step has a very important impact and plays a key role in the development of the enterprise.

**Concluding remarks**

With the continuous improvement of China’s market economy system, the role and importance of tax management have become increasingly prominent. Enterprises need to attach great importance to tax management, handle the relationship between tax management and internal control, and encourage enterprises to better avoid tax risks, and then Enhance its core competitiveness and industry influence, and lay a solid foundation for enterprise development.