Optimization Strategy of Tax Planning System in the Context of Artificial Intelligence and Big Data

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Abstract. Although tax planning has made remarkable achievements in both theoretical research and practical operation, there are still many problems in actual operation. Especially in the context of artificial intelligence and big data, enterprises are facing a new tax environment, tax planning needs to face new challenges, there are many problems. This paper analyzes the tax planning environment in the context of artificial intelligence and big data, studies the tax planning problems in the background of artificial intelligence and big data, and optimizes the tax planning in the context of artificial intelligence and big data. Big data + tax planning "new model.

1. Introduction
After the Pilot Promotion of Business Tax Reform, the business tax has been withdrawn from the historical stage. The tax on value added tax includes construction, intangible assets, sales of real estate, finance and insurance, and lifestyle services. The number of enterprises that pay more attention to tax planning work is increasing [1]. Innovative businesses and direct broadcasting platforms, software services and manufacturing industries are all facing the shift from traditional tax planning to the new era.

With the completion of the Golden Tax Phase III project and the overall promotion of "value-added tax reform," "Internet + taxation" and taxation big data have become one of the key topics of social concern. Under the background of artificial intelligence and big data, enterprises should conscientiously analyze the problems in tax planning and discuss the new tax planning methods and models so as to avoid new tax risks.

The drawback of the business tax system is the tax repetition. Therefore, the government hopes to reduce the tax burden on enterprises through the implementation of the business tax policy. As can be seen from the statistical data, although the effect of overall tax reduction and tax relief has been initially realized and the effect of tax relief for small-scale taxpayers has become more obvious, taxpayers' tax reduction on input tax has increased the tax burden [2]. In this part of the enterprises, modern service enterprises with high technology content and high knowledge density have a large proportion. Modern service enterprises rely mainly on labor costs, input tax deduction less, in the early reform tax increases, deviating from the original intention of the tax reform policy. In response to the tax burden on modern enterprises after the VAT reform, in order to adapt to the new policy, enterprises should pay attention to tax planning work [3]. In combination with artificial intelligence neural network learning and big data, we construct an intelligent tax planning and management platform for enterprises and adopt a series of strategies to optimize the tax planning system. At this stage, we can reduce the tax burden of enterprises and reduce the tax risk, tax burden and increase of enterprises profit. It is an in-depth analysis and study of tax policy reform and a proposal of tax planning for increasing corporate profits.
2. Artificial intelligence with big data background in tax planning environment

In recent years, artificial intelligence has become a topic of mature technology dialogues, and the issuance of artificial intelligence news in accounting industry has become more and more frequent [4]. Compared with the traditional data era, big data era has great advantages. Both operators and the public sector can create more value by using big data technologies. The current direction of tax planning to artificial intelligence and big data technology as the foundation, build intelligent and personalized tax planning system. However, the traditional tax planning cannot meet its diversified and individualized needs [5]. Therefore, it is imminent to optimize the tax planning based on artificial intelligence and big data, combined with the characteristics of the times. Tax planning refers to taxpayers through its pre-arranged tax-related matters, based on the legitimacy, tax relief, deferred income tax as the main goal. Tax planning can use big data to discover the potential value of massive data itself and understand data rules. On this basis, tax planning and innovation, tax planning to promote the development to a new stage.

Comprehensive utilization of artificial intelligence and big data, corporate tax-related information transparency. With the Internet, tax authorities can quickly collect tax data, analyze, make use of tax-related big data and strengthen tax information management [6]. Tax authorities, tax risk warning capabilities gradually increased, intelligent big data analysis based on the rapid lock suspicious enterprises, targeted tax audits.

Tax inspections are increasingly standardized, law enforcement efforts continue to increase. The State Administration of Taxation requires tax departments at all levels to conduct in-depth inspection and standardization construction, comprehensively carry out joint inspection of state taxation, local government and tax, continuously improve the legal system of auditing, continue to improve the mechanism and continuously enhance the power of law enforcement.

In the social credit information system to include tax credit, an illegal, everywhere limited. The State Administration of Taxation has established tax credit management procedures, indicators and methods of tax credit evaluation, covering such aspects as information collection, level evaluation, determination and release of results, application of results and so on.

3. Problems in tax planning under artificial intelligence and big data background

Tax planning has made obvious achievements in theoretical research and practical operation, but there is still a lack of a systematic and rigorous theoretical framework as well as standardized operation techniques. In terms of practical operation, the level of individual tax planning is low, and there are many problems in actual operation.

Misconceptions about tax planning. Some enterprises are difficult to tax planning and tax avoidance, tax evasion accurately distinguish; tax planning is understood as just to make the enterprise less tax, this one-sided understanding exists in the management of many enterprises to recognize, did not consider the tax planning for other economies Interests of many enterprises only in the accounting part of the tax planning, financial personnel rely on the level of accounting for tax planning, tax planning is an important part of corporate financial management activities and business development strategies, business departments to work together to accomplish this Is the successful tax planning.

Lack of tax planning risk awareness. Tax planning is complicated and there are many potential risks in tax planning. Tax planning has the subjectivity, including the tax planning in both recognition differences exist, the rapid pace of tax policy changes, resulting in tax planning programs need to face more uncertainties [8].

Lack of professional tax planning talent. Tax planning in the financial management activities are higher requirements, with the ability to plan in advance is a prerequisite for tax planning. Tax planners should have tax, finance, legal and other professional knowledge, but also a comprehensive grasp of
corporate finance, investment and business activities, which can be more properly optimize the corporate tax program, the current lack of such professionals in most businesses.

To be completed tax planning big data system. In the context of artificial intelligence and big data, tax planning work, the urgent need for digital, intelligent tax planning big data intelligence system. Increasingly competitive market, companies seeking to use artificial intelligence and big data technology to compete in the industry are rapidly increasing. Most enterprises lack the professional skills to understand and analyze the impact of big data on their business, making it hard to make the difference between raw data and high-quality decision. Tax planning Through the collection and transmission of data and information, the integration of tax planning services and products, users and users and the government will enhance the value of every aspect of tax planning. The innovation and reform of tax planning Has a promoting effect.

3.1. Optimization strategy of tax planning under the background of artificial intelligence and big data

Construct a new model of "artificial intelligence + big data + tax planning”. Tax planning relies on data and information. All tax accounting and decision-making bases are based on data analysis. Data is the asset of an enterprise, and it is also the core of enterprise management and development. In the context of artificial intelligence and big data, data capacity is large and many types, through data exchange, integration and analysis, can bring important information to the decision. Artificial intelligence technology has made new development and breakthroughs, and can provide technical support in data acquisition and collection, classification and processing, and auxiliary decision-making so as to greatly enhance data acquisition capability and data quality so that enterprises can provide more accurate and scientifically and effectively Decision-making programs, and forecast the future development of enterprises. Artificial intelligence, big data and tax planning a new model of integration, can bring great benefits to the development of enterprises.

The overall idea of creating a new model of "artificial intelligence + big data + tax planning”. Realization of intelligent data acquisition and collection, the massive internal and external data collection to the artificial intelligence database, including business management, tax planning related to structured data and unstructured data; the use of artificial intelligence automatic search and knowledge processing system Data integration and classification, to make full use of the original data; using artificial intelligence neural network, combined with deep data mining technology to obtain the potential value of financial data, analyze the underlying financial data, get the hidden information of the data and convert it to tax planner The required information, such as tax statements and accounting decision-making information, can be combined with the external environment to make dynamic response. The artificial intelligence decision support system can interact with the decision-making process and solve the problem of tax planning and decision by using human-computer dialogue and expert system.
3.2. "Artificial intelligence + big data + tax planning" to optimize the existing tax planning

Deep neural network method to complete tax planning related big data analysis. In order to solve the optimization problem of corporate tax planning under the new trend, the construction of the intelligent tax planning awareness platform is completed by means of big data technology and deep neural network learning method, and the big data is transformed into the effective value of tax planning. The key technologies of big data related to tax planning include the coding of enterprise tax data, the planning of neural network to complete the data processing and big data processing and planning platform, and the tax planning to complete the tax planning from big data and deep neural network. The construction of big data platform. Deep neural networks have achieved great success in many fields, and major international companies such as Microsoft, Google, IBM, Face-book have carried out corresponding research. Depth neural network method: simulation nerve calculation method, tax planning neural network structure and neural network memory and memory combination, the use of neural network structure and learning algorithm to complete the construction of the entire depth of the neural network.
Adopting neural network learning, simulating the tax planning data of enterprises, and based on the results, Iterative learning and continuous improvement of model accuracy. Automatic online search tax policy, fast and accurate access to tax policy information, through the planning and automatic reporting reminders to improve tax planning behavior perception. Real-time monitoring of policy dynamics, the realization of search and comparison, reporting reminders, information matching process automation, on the basis of behavioral awareness, tax planning intentions of customers precise positioning, to expand channels of channels. Design tax planning awareness systems to enable platform awareness within the context of intelligent data analytics. Platforms include: Price and Preferential Perceptions, Evasion and Elastic Perceptions, Vulnerability and White Space Perceptions.

Tax Planning Big Data Knowledge is demonstrated through data platforms, along with big data products. The analytics platform combines high-performance computing with big data analysis of tax planning, tax planning big data into valid data, data platform providing tax planning data capture and tagging, and big data storage and management.

To "artificial intelligence + big data + tax planning" as the basic idea of building an intelligent tax planning platform. The essence of smart tax planning is that taxpayers carry out tax planning for production and business activities and are the rights of the taxpayers and implement the relevant state
They should make rational and lawful tax planning so that the taxpayers’ operating burden is reduced and the after-tax profits are raised. One of the best choices to embody modern enterprise value. Tax planners should keep pace with the high-tech era, using high-performance computing technology to import data, and focus on the automatic association and classification applications; tax planning and tax authorities to ensure smooth flow of information between the tax authorities in a timely manner to discuss tax planning Programs to avoid tax risks in a timely manner; strengthen the information sharing platform between the third parties concerned with tax-related issues such as finance and banking, and break the barriers to information. With the support of big data technology, while improving the efficiency of tax planners, we can accurately and timely understand the tax source status of taxpayers and provide taxpayers with comprehensive and accurate tax planning.

The combination of machine learning and artificial intelligence, the design of intelligent tax planning awareness module. By using big data analysis and deep neural network technology, the intelligent tax planning platform is designed to realize the awareness of tax planning within the enterprise. The tax planning can meet the requirements of enterprises’ perception of tax planning policies initially, and improve the security of perceptual data through big data training, reliability. To meet the business tax planning of modernization and network requirements, effectively improve the planning accuracy, increase corporate profit after tax, to achieve corporate value. Through this platform, enterprises can build an intelligent and personalized tax planning and management system to meet the individual tax planning needs of taxpayers, further promote the optimization of tax planning and drive the demand of enterprises for the tax planning market.

The tax planning platform mainly collects and inputs data from the intelligent tax planning unified data system, which is processed by simulated nerve parallel computing clusters and completes training through deep learning algorithms to build a tax planning model. The tax planning model includes the following five subsystems: tax knowledge base model subsystem, tax planning knowledge base model...
subsystem, turnover tax planning model subsystem, income tax planning model subsystem, tax planning risk management model subsystem. The tax planning model subsystem includes two parts, the tax policy information perception center and the policy rule engine, which can realize the multi-channel automatic snoop tax policy of the message sensor. The neural network is used to output the tax policy signals of different websites. Through the uniform interface of the tax planning text data, the tax planning information is provided to the simulation nerve parallel computing cluster for planning prediction. The prediction results are compared with the actual results to calculate the planning perception ability and achieve the planning tracking Prediction, planning wizard, policy perception recognition.

Tax planning must have a global view, but also pay attention to details. Tax planning should have the overall concept and systematic thinking, tax planning to consider the micro-economic level of enterprises, but also to consider the national macroeconomic, all the factors that affect and restrict the tax analysis; the same time to improve the details of the problem, to minimize loopholes, do a good job Tax Risk Control.

Increase tax planning personnel training efforts. The era of big data is to fully tap the potential value of the data, to make the most of its role. Big data thinking is to collect, mine, integrate and deal with the overall data, random sampling of data for effective processing. At present, tax planners do not make full use of big data and need to further raise their awareness of big data. To further increase training of tax planners, deepen the popularity of tax planning knowledge related to big data, tax planners to guide the correct understanding of the core concepts of big data, training big data way of thinking, tax planning to create "data to speak, Management, decision-making and innovation "big data culture, for the planning of tax planning to lay the ideological and professional foundation.

4. Conclusion
Tax planning system optimization in the new period is a long-term task. Artificial intelligence and big data are the frontier disciplines, and need to cultivate complex and innovative talents so as to apply artificial intelligence and big data flexibly to tax planning so as to truly innovate and improve tax planning. Tax planning related personnel need to

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