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Heavy flavor production in DIS at $O(a_s^2)$ and beyond

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QCD precision tests based on deeply inelastic scattering data require the detailed knowledge of the heavy flavor contributions to the structure functions. We report on recent calculations of the heavy flavor Wilson coefficients to $O(a_s^2)$, unpolarized and polarized, in the region $Q^2/m^2 \Rightarrow 10$ and on first results relevant at $O(a_s^3)$.

Primary author: Mr KLEIN, Sebastian (DESY-Zeuthen)

Co-authors: Dr BIERENBAUM, Isabella (DESY-Zeuthen); Dr BLUEMLEIN, Johannes (DESY-Zeuthen)

Presenter: Mr KLEIN, Sebastian (DESY-Zeuthen)

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