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ELECTRONIC TAX SYSTEM AND THE FACING CHALLENGES (CASE STUDY: KERMANSHAH PROVINCE TAX PAYERS)

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ABSTRACT
Tax system is an oil well having no end, because it comes out from the community and is spent there. You can't find a country that is wealthy, but the tax system is not correct. On the other hand, you can't find a poor country having a good tax system. This suggests that the computerized and integrated tax system is, makes the country rich and prosperous. Generally, modifying the tax system through setting up E-taxation system not only prevents tax evasion efficiently, but also it is a big barrier against injustice and ineffectiveness in tax system regarding income tax. Therefore in the present study, either in the form of descriptive – survey like, trying to study e-tax implementing problems and barriers in the framework of a case study. The sample mass has been performed by using the koori sampling and collected data analysis from the population, in the framework of analytic statistics and in the form of both descriptive – inferential .In Continue the relationships between the variables in the conceptual model were investigated and through suitable statistical models, the under study hypotheses were examined .Passing over the abovementioned steps requires using suitable statistical models like chronbac α, Spearman correlation coefficient, variance analysis, superiority indexes, the agent exploring analysis, structural equations model and being sure about these inferences precision and accuracy , in which high sensitivity is used to check their compliance and review . Results show that: technical and infrastructural variables (95/0), social influence (90/0), the expected effort (51/0), legal issues (40/0), expected performance (32/0), information access (18/0) and perceived risk (11/0) having a factor of importance and more influence on the affecting factors for the adoption of electronic tax, respectively.

Keywords: *Electronic Tax, Infrastructure and Technical Variables, Social Influence, Perceived Risk*

INTRODUCTION
The importance and high position of tax system is clear for all in every country's economy complex. Therefore, given the weaknesses and shortcomings of the tax system, tax system reform always attracted both public and private sector economic activists respectively. The necessity of performing this economic revolution is often taken into consideration in Iran's top secret documents or planning. Since taxation in developing countries can play a role in economic development, electronic tax in terms of its functions is of manifestations of advanced and developed economies. The use of electronic systems in areas of declaring the taxable income by taxpayers and receiving the levy, play an important role in advancing the goals of e-Government. To accelerate and advance the government's goals like speed and accuracy in current affairs and to decrease the tax collecting expenses, saving the time, information accuracy and completeness, facilitate to receive the tax and trying to set up financial and budgetary discipline and to achieve tax goals will guarantee the taxpayers satisfaction and tax organizations, to establish trust and transparency in economic activity and the prevention of tax evasion, as well as the realization of the macro objectives of e-government such as implementation the tax revenues, income and wealth fair distribution, economic and social justice and to provide the necessary background for the competitiveness and economic sustainability and achieve favorable economic resources and environmental protection, the protection of investors and create jobs and economic growth guarantees (Intamedia.ir, 2014). In most definitions, e-government refers to activities that are digitally done by the government. The e-government is also defined as to use electronic information technology and the Internet to improve the efficiency of government activities (Shelin, 2003). States will be obliged to set up their relations with citizens,

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businessmen, government officials and other government or private agencies. They should provide opportunities to improve service delivery to citizens. Citizens should be able to receive information and services based on current standards any time. In addition, the businessmen and central or local governments should have permission to provide there required information without hiring accountant or lawyer. Government employees should be able to keep up with the same ease, efficiency and effectiveness with their counterparts in the business. Since taxes are the parts of the administration. That is, the government and hegemony is unreasonable without tax. A famous western proverb says that you can't escape from two things "Death and Tax, showing the importance of tax (Dudangeh, 2006). Evidently, following and setting up the E-tax in every system requires having several backgrounds and prerequisite and needing to consider complex considerations, in which their setting should be implemented in the E-tax local and extensive framework. The present study, along with following up such a goal, tries to explore the E-tax adoption by the citizens and taxpayers by exploiting the E-tax practical experiences in other countries specially advanced countries in this case and analyzing the Iran's local E-tax compromising pillars and to present basic and practical approaches to exploited more and effectively.

The Problem Statement

One of the main concerns of any government is to collect taxes rightly. Since the tax is the government's main financial source to perform the current affairs and finally giving services to the common people, the way to gather it can generate the sense of justice between people and also to direct the social, cultural and economic activities in the way of country's development macro plans and goals, in which has a serious impact. Whatever gathering taxes has more discipline, logic, strength, universality, speed and accuracy, the governments financial supplies is done with more speed and accuracy, and nod can make better decisions to direct all people to go ahead toward the best goals and optimal distribution f source through generated information from this system. It can also be effective in creating a sense of social justice (Zadeh, 1388). E-revolution made significant changes to offer services to not only customers but also to the citizens and businesses, being applied now. Governments around the world, since 1990, have launched a project aimed at providing basic services through electronic means (Torres *et al.,* 2005). However, IT in organizations and government agencies has failed to achieve its rightful place in order to use it effectively. Then, it didn't get its strategic advantages in which are differentiation and expenses leadership, on the other hand using the official traditional methods associates with many outcomes including elongating the time of working, employees mistakes, registering significant expenses and archive documents, customer dissatisfaction, etc. (Shiba, 2008). Due to the effects of taxes leave on economic variables, the appropriate tax policies, in order to improve the system, is of extraordinary importance. To implement the E-taxation, using information technology and computerizing the tax system can satisfy the tax payers and increase convenience of gathering taxes. To identify tax capacities, to create internal and external data networks (the taxpayers) and also improve the efficiency of tax collection requires the use of new technologies and official mechanization in the implementation of E-taxation (Najafdar, 2012). In comparison with other online services offered by the government, completing tax returns (declaration) electronically is one of the most advanced and widely used services. In the public sector with a move to online services, tax authorities tend to be a pioneer in the use of information technology (Connolly and Bannister, 2008). One of the electronic tax purposes is to promote tax justice. It is important for governments to collect the tax costs and reducing the cost of taxation, is another purpose for E-taxation. Therefore two very important goals, namely justice in taxation and lowering the cost of taxes by countries using electronic media are looked for. Since, they neither want to extort others, nor to pay more expanses. In foreign countries it is the governments honor that when the tax office finds out the taxpayer is creditor, less than 48 hrs they pay back the taxpayers money, bringing confidence for both sides. Besides justice, it attracts the taxpayer's confidence and trust means culture. These two issues are key factor in e-taxes. Now the question is that why by investing allot about information technology systems, evidences shoe that their failure was more than their success and organizations couldn't get their expected performance and effectiveness from the investments. According to the abovementioned points, this study tries to investigate the e-tax implementing problems and barriers in Kermanshah province in

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order to evaluate the independent variables effect on dependent variable, by presenting a suggestive model. Studies show that the admission of citizens is a key factor in the development of electronic systems of offering services. So governments need to identify indicators of user acceptance in order to increase adoption of e-government services by applying them among users.

Research Background

Table 1: A review on conducted articles about e-tax

Row	Article title	Author/year	Results
1	Evaluation of government e-tax websites: an information quality and system quality approach	Parmita *et al.,* (2012)	Examples of data collection, in the data of this study, only the experienced citizens, in the field of e- taxes services were collected. Tax authority was not effective in the process of data collection by him. Tax authorities faced problems and issues in implementing the system and interact with citizens can be a valuable input to improve the quality of the system. Therefore, a second study is suggested to assess of the quality from the service provider's perspective.
2	E-government application: an integrated model on G2C adoption of online tax	Ramlah *et al.,* (2010)	This study has several limitations. First, this study only has chosen Malaysia's university educated staff as sample. Thus, the sample of respondents in the various fields of the citizens may be able to provide a clearer picture of acceptance of e-government. Second, the study focused on only the E-filing acceptors.
3	Developments in tax e-filing: practical views from the coalface	Andy *et al.,* (2012)	The results confirm that the small taxable companies in small / average size are more likely to be tech enthusiast / early adopters of E-filing process for their individual clients.The bigger companies are slower and aren't willing to fill their personal tax statements and are concerned about interfering in their income through customs control system, internal systems and integration of communication and information technology.
4	Adoption of e-government services: an empirical study of the online tax filing system in Taiwan	Shih-wu and Hsi-peng Lu (2012)	Results show that perceived features of experiencing and being visible capability affect the acceptors late acceptance aim. However, this feature does not have a significant impact on primary adopters. Social norms and perceived characteristics of relative use, compatibility and complexity significantly affect their intention of current user to accept. For potential adopters, only social norms have significant effect on their intention to use the tax system on filing online.
5	Electronic Tax Filing: The Impact of Reputation and Security on Adoption	Ludwig *et al.,* (2010)	Results of structural equation modeling indicate that reputation, credit and perceived security control have a significant impact on risk perception. Also, perceived risk,

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			expected performance and social influence all have a significant impact on intention to use e-file system, and their effects are discussed in this paper.
6	The Acceptance of the e-Filing System by Malaysian Taxpayers: A Simplified Model	Anna and Ng (2010)	This study suggests a model consisting of three constructs, including perceived usefulness, perceived ease of use, perceived risk. The researchers proposed model is a simpler model than any other form of electronic records. Exploratory factor analysis shows that the model is good enough.
7	Trust Challenges and Issues of E-Govemment: E-Tax Prospective	Dinara *et al.,* (2010)	This research has demonstrated that trust occurs when only appropriate security is guaranteed. As a solution to meet the needs of the trust, using the general TPM technology online service for the security data were proposed. This method's low cost and security robustness is more attractive than other available security technologies in online services
8	Impact of quality antecedents on taxpayer satisfaction with online tax-filing systems—An empirical study	Ching-Wen (2010)	Analysis using structural equations modeling showed that tax payers satisfaction quality records affects the online filling strongly. In addition, the informing agents and the system quality were more important than the output of the system and its ability to process, to measure taxpayer satisfaction.
9	Continued Usage Intention of E-Filing System in Malaysia: The Role of Optimism Bias	Santhanamery and Ramayah (2012)	Practically, this study is about estimate the risk by taxpayers by determining a share of optimistic trend in Malaysia's taxpayers, while they engage to complete e-filing, in fact seeking to set up awareness among taxpayers about their r and security of es personal data breach. So, they are encouraged to take more caution in providing their personal information online.

Research Objectives
The Overall Objective
- Evaluation of the implementation of electronic tax obstacles.
Special purposes
- Identify influencing structures on the adoption of electronic tax.
- Measures affecting structures on the adoption of electronic tax structures.
- Ranking influencing structures on the adoption of electronic tax.
- Optimization Model for accepting electronic tax

MATERIALS AND METHODS
Research Methodology
To Provide a Conceptual Framework, Definitions and Perspectives
In most definitions, e-government refers to the activities that are performed digitally by the government. E-Government is defined as the use of information technology and the Internet to improve the efficiency of government activities (Shelin, 2003). States shall be bound to regulate their relations with citizens,

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businesses, government officials and other public and private institutions. They should provide opportunities to improve service delivery to citizens. Citizens should be able to access information in every time or place based on current standards and by central and local governments and businessmen can provide the required reports without hiring the lawyer or accountant. The present focus of e-government about using IT is to get better performance and more quality in public services. This is possible through the use of ICT-based channels. Borgelman and Colleagues (2005) identified several factors leading to a rise in interest and citizens using e-government services that include:
• The quality and availability of services.
• The ability to provide services to address the real needs of citizens.
• Availability of assistance and guidance in the use of services.
• Usefulness felt by citizens in terms of time savings and flexibility.

Table 2: The score of digital economy indicators constituting criteria in Iran and other countries (EIU, 2010)

Ranking	Country class	Total score	Communicative and technical infrastructure	Working environment	Social-cultural environment	Legal environment	Government's perspective	Admission by users and companies
	Class's weight		20%	15%	15%	10%	15%	25%
1	Sweden	8.49	8.20	8.13	8.53	8.25	8.90	8.75
2	Denmark	8.41	7.85	8.18	8.47	8.10	8.70	8.90
3	USA	8.41	7.35	7.85	9	8.70	9.25	8.60
66	PAKISTAN	3.55	2.35	5.31	2.80	5.90	4.30	2.51
67	KAZAKHESTAN	3.44	3.15	5.26	3.93	3.45	3.93	1.98
68	Algeria	3.31	2.90	4.74	3.87	3.30	2.65	2.83
69	Iran	3.24	3.20	4.11	4.90	3	2.40	2.33
70	Azerbaijan	3	2.85	4.93	3.17	3.40	2.55	1.98

The tax is the main source of revenue for the government to do its duties. Economic theories suggest that in normal circumstances the government's economic activities reduce economic efficiency. Therefore earn income through economic activities is limited for the government and mainly includes provision of certain public goods and services. Because of supporting the low-income groups, government cannot price all public goods and services and receive the supply costs from the consumers. However, the pricing some of public goods are almost impossible or too expensive to do so. Therefore, the share of tax revenue from the government income total, in many countries, is dominant over all other income. Since tax is considered as a very important tool to perform economic policies, and is of that variables that government by using them not only affects in economy macro variables such as economic growth, inflation, unemployment and but also plays an important role in dedicating the sources and income distribution. The taxes important share from GDP also can be a sign of tax policies effectiveness in economy (Pejoyan, 2013). So to improve performance, the tax system, requires facilitating the procedures by the help of E-taxation and simplifying the tax processes through official mechanization. With the implementation of these two technologies together, the efficiency of the tax system increases. The use of information technology in implementing electronic Taxation and computerize the tax system can satisfy the convenience of tax payers and increase performance. Taxpayer, with full implementation of

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mechanization, enters into a cycle and typically become the workmate in tax office in Taxation affairs. Identification the tax capacities, creating the suitable information networks among organizations departments and also among taxpayers and the organization and also to improve performance of tax revenue collecting requires using new technologies in implementing the e-taxation and official mechanization.

Electronic or Digital Economy Readiness in Iran
Since 2000, the Economist Intelligence Unit evaluated the world's biggest economies to attract information and communications technology and exploited it for the economic or social affairs. Annually 70 companies are investigated in this report. Ranking the digital economy evaluates IT and communication infrastructure quality and capacity of consumers, businesses and governments to use the technology for being digitalized.

Iran's Internet Quality and Speed
According to investigating the Speed.net site, Iran took the 170th place regarding quality and speed in the world among 186 countries with the average speed of 2.43 Mbps. It is worth noting that the universal speed average is 16.23 Mbps. In Europe this average is 21.73 Mbps.

Table 3: Internet speed in Iran and other parts of the world (Speed.net, 2012)

Ranking	Country	Average speed download(mbps)
1	Hong Hong	70.87
2	Singapore	53.61
3	Romania	52.69
4	South Korea	47.86
170	Iran	2.43
183	Malawi	1.17
184	Afghanistan	1.13
185	Burkina Faso	0.89
186	Cuba	0.86

So, according to the abovementioned points, one should always consider these problems and barriers in using e-government services and as much as possible try to solve or overcome them.

Then governments are obliged to identify the IT acceptance indexes by the user in order to increase e-government services among users. This principle is important about tax and also accepting the e-tax terminal by citizens and taxpayers is of high importance.

Technology Acceptance Models
Among the conducted studies in the group of technology acceptance, Vankatesh *et al.,* (2003) introduced 8 models as the key one believing that other models are based on them (Vankatesh *et al.,* 2003)
• Theory of Reasoned Action (TRA).
• Theory of Planned Behavior (TPB)
• Technology Acceptance Model. (TAM)
• Motivational Model (MM).
• Model of Combining the Technology Acceptance Model and the Theory of Planned Behavior(C-TAM-TPB)
• Model of PC Utilization (MPCU)
• Innovation Diffusion Theory (IDT)
• Social Cognitive Theory (SCT).
By studying this model we can conclude that they obey the following model:

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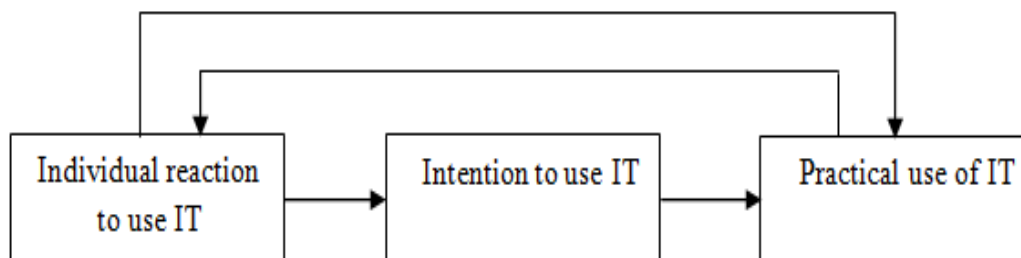
Figure 1: Conceptual structure of IT acceptance (Venkatesh *et al.,* 2003)

These studies and models provide useful insight to understand people's tendency to accept and to use e-govt services including e-taxation, also these models provide many of important determinants in accepting e-govt services including usefulness, ease of use, perceived risk, trust, compatibility, internet safety, people's readiness technologically and people's skill to use technology and other factors that their reliability have been proven in previous studies in order to do the research with better insight (Nvrazah *et al.,* 2010).

Most research is used in the field of e- tax system or its sub-systems such as electronic tax returns, from one of the above models Of course in most of these studies, one scientific model is considered as a base regarding the current situations this model extends and other important factors add to it. In fact the proposed model is customized for that environment and situation.

Also in some studies regarding the conditions, two or more hypotheses are combined and the researcher, by using a combined model, investigates the effective factors on accepting and using e- govt services including e-taxation.

Implementation of Electronic Tax
Analyzing the taxation system by using performance statistics shows that this system couldn't supply the aimed goals structurally. On the other hand, one of the most influential factors on taxation and tax rates Extortion is complexity of Tax processes that have created a red tape.

Complexity in tax procedures cause problems in tax compliance and also in execution of administrative processes and increase the costs.

In addition, in order to increase citizens' real presence in e-govt initialization, statement are obliged to have review in their plans in order to encourage the citizens to use e-govt in the future.

Using new information technologies in organizations is usually seen as a positive step for the organization activities. The successful use of information technologies in organizations depends on their acceptance by users of new technologies.

Research shows that many of these information technologies which are created by spending too much time and cost, usually remain unused due to not acceptance by the users.

Importance of Implementing the Electronic Tax System
The reports about ease of doing business, published annually by the World Bank, the Paying taxes indicator are measured by three components: the number of payments, the required time to pay the tax and the tax rate.

The values are calculated given sample firms for each country and then compared the obtained values for each country. The results of tax pay indicator calculation in 2013 states that UAE has the easiest and Venezzuela has the most difficult system of paying tax among 185 countries.

UAE firms are faced with minimal administrative burden of paying taxes. They only have to pay taxes 4 times a year (in Iran 20 times a years) and only spend 12 hours to do it (in Iran 344 hours in a year). The State of Iran, as a country in South West was of Asia surveyed, having the weakest performance in Asia by the rank of 129 considering as ease of paying taxes.

Problems with tax made tax authorities to think about the tax system on the new arrangement. On the other hand ,problems and policies heterogeneity, ineffective tax systems, lack of an integrated system for tax payers, not giving suitable services to the taxpayers ,not enough information about taxpayers and not

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to pay taxes caused to increase operational expenses, complaints and augmentation of the tax evasions. Finally, these problems caused decreasing tax revenues and increasing dissatisfaction of taxpayers.

So based on the above defects and deficiencies in information, processes, and implementation of tax laws, the implementation of electronic tax system was necessary.

Research Conceptual Model

In this research, applied-exploratory, to investigate the barriers and problem of implementing the e-tax system and to find influencing factors on accepting e-tax system past theories and researches including Unified Theory of Acceptance model, using UTAUT (a combination of the TRA, the TAM, the TPB, the DOI, the motivational model, MM, using a computer model MPCU and Social Cognitive Theory SCT and the combined model TAM-TPB) and also interaction and in-depth interviews with IT professionals and tax experts, is used.
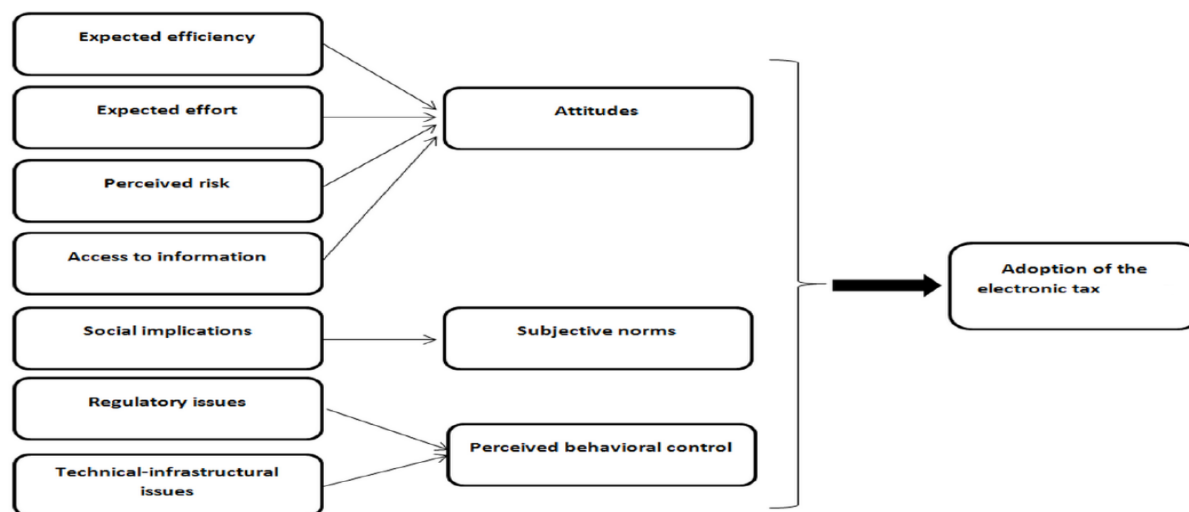
Figure 2: Research conceptual model

Reference

Unified Theory of Acceptance and Use of Technology, UTAUT (a combination of the TRA, the TAM, the TPB, the DOI, the motivational model, MM, using a computer model MPCU and Social Cognitive Theory SCT and the combined model TAM-TPB

During many past decades and when Davis, Bagozy and wareshaw introduced the TAM in a general form, understanding the usefulness and ease of use were the most important factors in accepting the new technologies in the domain of on formation system. However, these factors alone cannot describe the behavior of their users in emerging environments such as electronic tax services.

Technology Acceptance Model (TAM) introduced by Davis in 1986, is one of the most influential research models in studying use of IT indexes. The model assumes that the acceptance of a new IT technology, through the perceived usefulness and perceived ease of use is determined. Technology Acceptance Model (TAM) follows the belief-intention-behavior trend (AJzan, 1985) and has been widely used to examine the adoption of information technology by the user.

According to conducted studies from above research, we can state that e-tax in Iran is in its primary stages and surely has lots of barriers facing it.

Using different models and theories such as TPB, UTAT theory, Davis's Acceptance and determines the special capacities and advantages and signifies the present main and effective obstacles and problems according to population, cultural, economic, technological texture and etc.

Data Collection Tools

• Library: the formulation of the theoretical literature, particularly the sections on theoretical background and research

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• Fieldwork: to gather information on the target population, the questionnaire is used.

Table 4: Exploratory factor analysis& questionnaire reliability

Factors	Questions umber	factor load	chronbach α
Social influences	Q13	0.77	0.81
	Q22	0.90	
	Q23	0.89	
	Q14	0.93	
Expected Effort	Q15	0.93	0.95
	Q16	0.90	
	Q17	0.93	
	Q18	0.88	
	Q19	0.79	
Expected Performance	Q20	0.89	0.82
	Q21	0.92	
	Q24	0.89	
Access to information	Q25	0.89	0.73
	Q33	0.86	
	Q26	0.90	
Perceived risk	Q27	0.50	0.82
	Q34	-0.86	
	Q28	0.80	
Legal issues	Q29	0.80	0.72
	Q35	0.77	
	Q30	0.92	
Technical and infrastructural issues	Q31	0.91	0.70
	Q32	0.51	
Sampling qualification criteria KMO	0.898		
X^2	6359.544		
Bartlet's test	Freedom degree	210	
	Level of significance	0.000	

The Population, Sampling Method and Sample Size
In this research, the population or main population are Kermanshah taxpayers that because of its vastness, it is approximately infinite, it is about 98000 taxpayers based on conducted inquiry from that office IT section. From this population by using cookran sampling method and by simple random sampling 383 pearsons (legal or real pearSon).

$$n = \frac{\left(N.p.q.S^2\right)}{\left(N.d^2 + p.q.S^2\right)} \qquad (1)$$

N= statistical sample=98,000
S^2= error coefficient= $(1.96)^2$
d= Desired probable accuracy=.05
n= Sample size
 Lack = P= .05(The estimated rate of characteristics in society (hypothesis acceptance or rejection) = 0.5
q= of characteristics
n= (98,000)*0.5*0.5*(1.96)^2)/(98,000)*(%5)^2+0.5*0.5*(1.96)^2)=383
According to the model and the research questions, the best option is to use the Semi metric spectrum or 0 to 100, in which by using the Amos software we analyze and express our survey output.

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Table 5: Descriptive statistics on the demographic characteristics of respondents

Demographic characteristics		Frequency	Percent
Age	Under 25	13	3.4
	25 – 35	129	33.8
	35 – 45	159	41.6
	45 – 55	59	15.4
	More than 55	22	5.8
Gender	male	286	74.9
	Female	96	25.1
Level of education	Under diploma	38	9.9
	diploma	27	7.1
	junior graduate	56	14.7
	bachelor	183	47.9
	Post graduate and higher	78	20.4
Computer experience	I have no experience with computers	60	15.7
	Less than one year	20	5.2
	1 – 3	78	20.4
	3 – 7	109	28.5
	More than 7 years	115	30.1
Internet experience	I have no experience with internet	67	17.5
	Less than one year	29	7.6
	1 – 3	88	23
	3 – 7	116	30.4
	More than 7 years	82	21.5
The use of the Internet rate	Every day	67	17.5
	Once a week	215	56.3
	Once a month	85	22.3
	Every few months	15	3.9
Access to a computer at work	y	275	72
	n	107	28
PC connection to the internet at work	y	234	85.1
	n	41	14.9
Experience using electronic tax system	y	380	99.5
	n	2	5.0
Place of using e-tax system	home	47	12.4
	Office	100	26.3
	Internet Cafe	206	54.2
	Tax Administration	12	2.3
	Post Office	15	9.3
The reason for using e-tax system	convenience	8	1.2
	Save time and money	9	2.4
	Tax Administration guideline	159	41.8
	All items	204	53.7
Spent time to send e-data	less than 15 minutes	10	2.6
	Between 15 to 30 minutes.	188	49.5
	Between 30 to 60 minutes	157	41.1
	More than 60 minutes	25	6.5

Questionnaire Validity
Interaction and depth interviews with IT professionals and tax experts

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Determining Factors affecting the adoption of electronic tax system based on the items listed in Iran. Setting up questionnaire using observation of e-tax system and past researches and doing necessary modification through interacting with tax experts.

Reliability of the Research

Because in the social science and pure sciences, chronbach α coefficient, more than 70%,is accepted, we can conclude that this research is of high reliability.

In Table (4), the questionnaire reliability has been confirmed using exploratory factor analysis and Cronbach's alpha.

Table 6: Checking the hypotheses assumption by using structural equation modeling

Research main and sub hypothesis	Effect rate	Significance level	Assumption result
Expected performance has a significant impact on the attitude of taxpayers	0.32	0.000	approval
Expected effort has a significant impact on the attitude of taxpayers	0.51	0.000	approval
Perceived risk has a significant & negative impact on the attitudes of taxpayers	-0.11	0.000	approval
Access to information has a significant impact on the attitude of taxpayers	0.18	0.000	approval
Social influences on mental norm has a significant and direct impact on taxpayers	0/90	0.000	approval
Legal issues have significant impact on taxpayers perceived behavior control.	0.40	0.000	approval
Technical & infrastructural issues have significant impact on taxpayers perceived behavior control.	0.95	0.000	approval
Attitude of taxpayers to use e-tax system has a significant positive impact	0.80	0.000	approval
taxpayers mental norms to use e-tax system has a significant and direct impact	0.10	0.014	approval
Perceived behavioral control has a significant impact on using of electronic tax system	0.21	0.000	approval

Research Hypotheses

The Main Hypothesis 1)

- The attitude of taxpayers to the tax system has significant& positive impact.

Sub- Hypothesis)

- Expected operating performance (perceived usefulness) has a significant impact on the attitude of taxpayers.
- The expected effort (ease of understanding) has a significant impact on the attitude of taxpayers.
- Perceived risk factor has significant &negative impact on the attitudes of taxpayers.
- The access to information has significant& direct impact on the attitude of taxpayers

The Main Hypothesis 2)

- Mental norms for taxpayers in the tax system has significant& direct impact

Sub- Hypothesis)

- The factor of social impacts on taxpayers mental norms has significant& direct impact

The Main Hypothesis 3)

- Perceived behavioral control system of taxpayers on electronic tax has significant& direct impact

Sub- Hypothesis)

- The factor of legal issues has significant& direct impact on taxpayers perceived behavior control.

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- The factor of technical-infrastructural has significant& direct impact on taxpayers perceived behavior control.

Analysis the Assumptions and Hypotheses: Descriptive Statistics:

Demographic characteristics of respondents: Respondents descriptive data is provided in Table (5).

Structural Model of Research (Basic Research Model)

Because in the present research the assumption of some variables being normal isn't set up, in order to compare different models with identical data and also to select the best one, we can use automatism. Results of confirming or rejecting the hypotheses can be seen in Table (6).

Table (7) shows the model fit indices.

According to the results and comparing it with the offered desired range in table we can say that all above's model fitness indices are placed in this domain and then the collected data fitness with the mode is desirable. The structural equation model fitness is approved.

Table 7: Structural equation modeling fit indices

	Result	Desired range	amount	Index title
Chi-square	Approval	$0 < \dfrac{x^2}{df} < 5$	1.644	$\dfrac{x^2}{df}$
The root mean square error of approximation	Approval	RMSEA < 0.05	.41	RMSEA
The root mean of square residual	Approval	RMR $\geq$ 0	15.526	RMR
Goodness of fit	Approval	GFI > 0. 9	.980	GFI
Modifies goodness index	Approval	AGFI > 0.85	.949	AGFI
Normalized fit index(Bentley Bonet)	Approval	NFI > 0.90	.988	NFI
comparative fit index	Approval	CFI > 0. 90	.995	CFI
Incremental fit index	Approval	IFI > 0. 90	.995	IFI

Figure (3) shows the effect of the independent variables (expected performance, expected effort, perceived risk, information access, social implications, legal and technical infrastructure issues) on confounding variables (attitude, mental norm and perceived behavioral control) and the dependent variable accepting electronic tax returns.
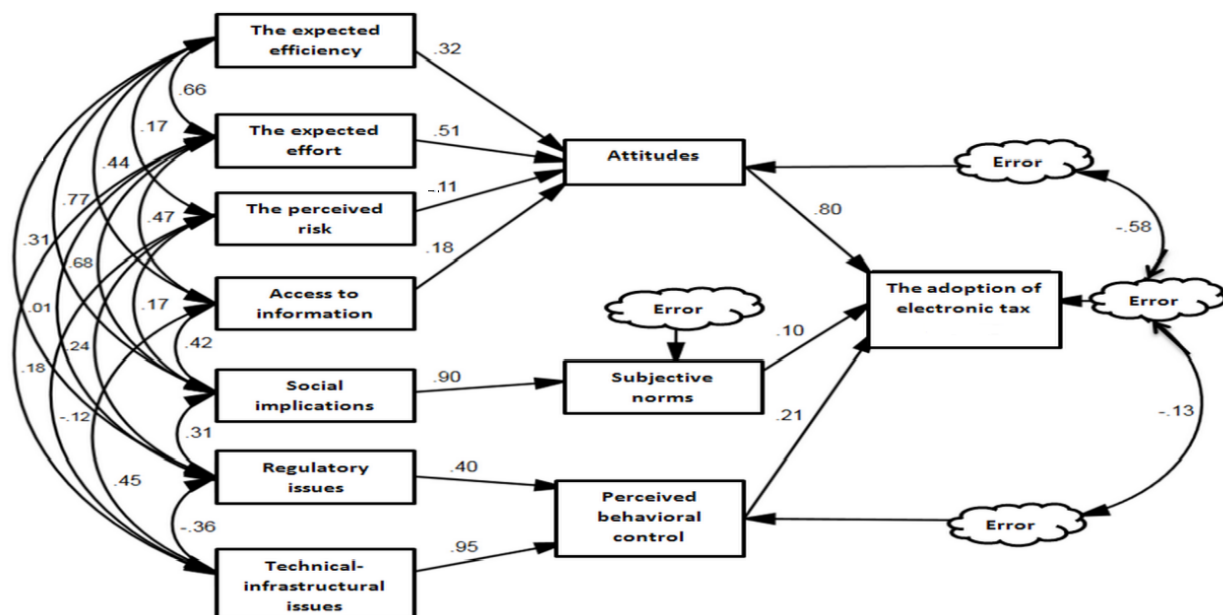
Figure 3: Structural equations modeling in the standard approximating manner

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CONCLUSION
Conclusions and Recommendations
The Main Hypothesis 1)
There is a direct impact between the attitude of taxpayers and the e- tax.
According the obtained significance level from analyzing data there is a direct impact between the attitude of taxpayers and their use of e- tax. So considering the magnitude and sign of the correlation obtained, in which equals %912, this relationship is positive and therefore the accepted hypothesis comes. Also, by checking the fit indices and structural equation modeling the above hypotheses confirm, and impact of attitude variable on using e- tax system is 80%. Our findings are consistent with the findings of Chu and Ho (2000); Jackson *et al.,* (1997); Eskandary e*t al.,* (2011); Sufinia *et al.,* (2011).
The Hypothesis of Main Offering
One can say that to be successful in using e-tax, the adoption and importantly stable use of e-tax is of very high important. This achieves when affecting variables on taxpayers attitude is considered, empower the positive variables and weakening the negative variables.
This means that taxpayers, by using e-tax system, should feel ease at use(expected effort),usefulness in use (expected performance) and ease at access to information and decrease the risk resulting from using e-tax by related authorities' supportive actions in its lowest range as much as possible.
Sub-Hypothesis1
Between usefulness in use(expected performance) and taxpayers attitude there is significant impact.
According the obtained significance from analyzing the data there is significant relationship between taxpayer's attitude and expected performance. So by considering the magnitude and sign of the Spearman's correlation coefficient obtained, equals 849%, this relationship is positive and therefore the accepted hypothesis comes. Also, by checking the fit indices and structural equation model the above hypothesis confirms and expected performance impact variable on attitude of taxpayers is 32%.
Suggestions of Sub-Hypothesis 1)
Seemingly, because of lack of suitable planning by the authorities, the servicing quality, weakness in infrastructures, low speed of web and not suitable response and expected performance and usefulness of e-tax is not understood by the taxpayers. The minimal amount doesn't encourage the users to use e-tax especially in Kermanshahi and Iranian users and this corresponds with reality. Because practically they don't feel any advantage and benefit for the use of e-tax system.
Saving the time and financial statements registering and sending expenses, in which is considered as the minimal usefulness in online transactions, is useless because digital signature isn't set up completely or some clients should go to the tax office by themselves. So it is suggested that the authorities in addition to dedicate special priorities and rewards (tax discount, returning the tax quickly, extending the time to deliver financial statement more and tax complaints and for the e-tax users, immediately starts to finish and complement infrastructure projects such allocation national ID and digital signature for all taxpayers and provisions for deleting calling for taxpayers and to minimize tax payments times.
As mentioned in chapter 2, according to the World Bank report Iran has the 129th place among 185 countries considering tax payments times, spent time and tax rates. Certainly, this point considering the usefulness for the taxpayers and also the created expected performance, in addition to raise up Iran's international ranking and reaching to a qualified place for Iran, provides the taxpayers satisfaction and consecutively eases at use (expected effort) of e-tax and reaches to other goals in e-tax.
Sub-Hypothesis2
Between the expected effort (perceived easiness) and attitude of taxpayers there is a direct and significant impact.
According the obtained significance from analyzing the data there is significant relationship between taxpayer's attitude and expected effort. So by considering the magnitude and Spearman's sign of the correlation obtained, equals 884% this relationship is positive and therefore the accepted hypothesis comes. Also, by checking the fit indices and structural equation model the above hypothesis confirms and expected performance impact variable on attitude of taxpayers is 51%.

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Generally, the more people feel more comfortable to do something, they do it more likely. This result was confirmed by Davis in 1989 that the ease of use (expected effort) can be a useful introduction to the usefulness (expected performance) is. Also educational level and familiarity with the Internet has direct relationship with the ease of using technology. This means that for users with lower education and unfamiliar with the Internet are the main priority, namely expected effort.

Suggestions of Sub-Hypothesis 2)
Systems that can be used easily and are simple and easy to intervention are useful systems for people in their jobs. Therefore as the adoption model says the more people feel more comfortable to do something, they do it more likely while this isn't easy for all, hence there is need to simplify electronic tax services to all persons being able to use it. Generally, lower education means a total lack of experience with the Internet and the computer.

So ease of use is one of the most important factors in creating a positive attitude towards the adoption of electronic tax system. On the other Systems that can be used easily are useful systems for people in their jobs. The more people feel more comfortable with e-tax system, the more likely to use it. So it is suggested that the authorities should provide the continual use of e-tax by designing the simpler, more complete and more up to dated effective software and trying to educate taxpayer through different ways (direct educating, visual, audio and …).

Sub-Hypothesis 3)
Between the perceived risk and attitude of taxpayers there is a direct and significant impact.
According the obtained significance from analyzing the data there is significant relationship between taxpayer's attitude and expected effort. So by considering the magnitude and Spearman's sign of the correlation obtained, equals -276% this relationship is negative and therefore the accepted hypothesis comes. Also, by checking the fit indices and structural equation model the above hypothesis confirms and perceived risk impact variable on attitude of taxpayers is -11%.

Suggestions of Sub-Hypothesis 3)
As we know in developed countries because of suitable equipments, technological infrastructures and technology, the risk by breaching the privacy and revealing the information is the most important factor in accepting e-tax. But in the conducted study perceived risk rate(-11%) is negative and lower than other elements, meaning that the more risk increases, the less attitude and willingness to adopt e-tax services will be. Mainly taxpayers refuse to send their financial information online bade on their mentality of present risks in e-market, especially when they don't feel enough information in this case. Since the government takes the responsibility of e-tax system in this study, taxpayers expressed their satisfaction in response to having sense of security and trust to e-tax system, providing a better atmosphere for authorities to introduce the e-tax system better by removing weaknesses in infrastructures and raising the quality.

Sub-Hypothesis 4)
Between access to information and attitude of taxpayers there is a direct and significant impact.
According the obtained significance from analyzing the data there is significant relationship between taxpayer's attitude and access to information. So by considering the magnitude and Spearman's sign of the correlation obtained, equals 501% this relationship is positive and therefore the accepted hypothesis comes. Also, by checking the fit indices and structural equation model the above hypothesis confirms and access to information impact variable on attitude of taxpayers is 18%.

Suggestions of Sub-Hypothesis 4)
What is important in enhancing the positive attitude toward acceptance of e-tax is access to information, transparency in servicing, processes of completing the process and sending the tax statement online. According the obtained significance rate in this survey for the element of access to information, seemingly we can organize many activities in this case. It is obligatory to increase the taxpayers ' knowledge about e-tax by giving them the public and specialized trainings, while we are approaching to the tax virtual and e-patterns. So it is suggested that through informing plans and institutionalizing and specially by using the religious learners the taxpayers insight and attitude toward tax would increases and

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also by using virtual systems such as e-mail, social websites, some portable programs on cell phones and also extending the NGO's we aware the taxpayers about everything relating tax.

The Main Hypothesis 2)

Between e-tax and mental norms of taxpayers there is a direct and significant impact.

According the obtained significance from analyzing the data there is significant relationship between taxpayer's mental norms and their use of e-tax. So by considering the magnitude and Spearman's sign of the correlation obtained, equals 762% this relationship is positive and therefore the accepted hypothesis comes. Also, by checking the fit indices and structural equation model the above hypothesis confirms and using of e-tax impact variable on taxpayer's mental norms is 10%.

Suggestions of Main Hypothesis 2)

In fact the mental norm, is a symbol of friends, family and system users and evidently paying attention to the taxpayers ideas' and suggestions and giving a positive answer to know about system's characteristics by keeping honest and trustworthy in speech and trying to create a desirable and mutual trust by emphasizing on the efficient response and….Are all dependent on satisfaction of their previous experience. So according to these priorities and the pursuit of taxpayers' satisfaction by the service provider companies, is crucial and important.

SUB- Hypothesis 5)

Between social influences and mental norms of taxpayers there is a direct and significant impact. According the obtained significance from analyzing the data there is significant relationship between taxpayer's mental norms and social influences. So by considering the magnitude and Spearman's sign of the correlation obtained, equals 982% this relationship is positive and therefore the accepted hypothesis comes. Also, by checking the fit indices and structural equation model the above hypothesis confirms and using of e-tax impact variable on taxpayer's mental norms is 90%. It should be noted also that the results are consistent with the results obtained by Taylor and Todd (1995). In fact the mental norm, is a symbol of friends, family and system users's satisfaction and it is dependent on their previous experience. Since the people of Kermanshah are of social and cultural community, primarily the so-called tribal collective, pay attention to the views of people around, especially friends, colleagues and acquaintances in the field of electronic tax system.

So according to these priorities and the pursuit of satisfying the taxpayers by the tax authorities, is very important. Evidently, increasing the ease of use, sense of being useful and creating an atmosphere free of risk regarding the abovementioned suggestions can reflect a positive experience in the user's mind and be very effective to increase the positive attitude and willingness to accept the e-tax system.

The Main Hypothesis 3)

Between e-tax system and taxpayers' perceived behavior control there is a direct and significant impact.

According the obtained significance from analyzing the data there is significant relationship between taxpayer's perceived behavior control and e-tax system. So by considering the magnitude and Spearman's sign of the correlation obtained, equals 550% this relationship is positive and therefore the accepted hypothesis comes.

Also, by checking the fit indices and structural equation model the above hypothesis confirms and using of e-tax impact variable on taxpayer's perceived behavior control is 21%.

Suggestions of Main Hypothesis 3)

The more e-tax system corresponds with user's inherent and past experience, work experience and his/her accepting needs the more willingness to adopt, repeat and continue it will be.

Then moving toward tax payers tastes and needs, analyzing their behavior, paying attention to culture and religion, modifying or editing the e-tax system, if necessary, creating safe, convenient and trustworthy for the taxpayers facilitates this system's adoption successfully.

Sub- Hypothesis 6)

Between legal issues factor and taxpayers' perceived behavior control there is a direct and significant impact. According the obtained significance from analyzing the data there is significant relationship between taxpayer's perceived behavior control and legal issues. So by considering the magnitude and

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Spearman's sign of the correlation obtained, equals 685% this relationship is positive and therefore the accepted hypothesis comes.

Also, by checking the fit indices and structural equation model the above hypothesis confirms and using of e-tax impact variable on taxpayer's perceived behavior control is 40%. In this study, our findings concerning the impact of the legal issues variable are consistent with the findings of Eskandari *et al.,* (2011); Maleki and colleagues (2012), where the match is confirmed.

The taxpayer's requests are updating and legal support of e-tax system through passing the laws relating to e-documents and also possibility to use e-signature, having high effective impact on their trust and satisfaction. In this context trying to formulate appropriate legislation, while revising the existing tax regulations and updating the laws is needed. High incidence of a tax crime or tax evasion can be prevented.

 To determine a qualified agent to formulate and to present regulations concerning e-tax system and also to introduce the qualified observatory reference in this case are a good method to resolve the gap resulting from lack of subjective laws and relating to e-tax system and to prevent lots of tax crime or tax evasion.

Sub- Hypothesis 7)

Between infrastructural-technical issues factor and taxpayers' perceived behavior control there is a direct and significant impact.

According the obtained significance from analyzing the data there is significant relationship between taxpayer's perceived behavior control and infrastructural-technical issues. So by considering the magnitude and Spearman's sign of the correlation obtained, equals 919% this relationship is positive and therefore the accepted hypothesis comes. Also, by checking the fit indices and structural equation model the above hypothesis confirms and infrastructural-technical issues impact variable on taxpayer's perceived behavior control is 95%.

We dare to say that in all conducted studies so far, whether in Iran or abroad, the importance of infrastructural-technical issues as one of the most important effective factor on e-tax users' mind and behavior, is approved.

Suggestions of Main Hypothesis 7)

Since most of the weight (importance factor) by taxpayers is dedicated on technical - infrastructural topics. This point shows the existence of numerous tangible problems in technical and infrastructural parts. Lack of integrity of tax offices database and the local database of tax offices, low-speed Internet (ranked 170 in the world), ongoing relationship with network outages, slow loading pages, slow transactions (rank 69 among 70 countries), system's low flexibility, lack of setting up e-signature leading to presence of taxpayers in tax offices .Spending a long time to complete and submit an electronic application and sending e-tax statements and…. is reasons of taxpayer's dissatisfaction.

It should be noted that taxpayers' high use of e-tax statements in which is a subsection of e-tax system, as it is approved in completed questionnaires, is due to the tax office guideline and taxpayers are complaining about elongating the completion the tax forms, sending e-statements and recoming back to the tax offices. Now this question rises that if the e-tax completion is voluntary, by these problems and shortages, the taxpayers are willing to use e-tax statements and consider it more useful than traditional statements.

Based on the results of this study, it is necessary to design and secure the technical infrastructures as standard. Some of the most necessary measures are developing the security, communicative and dispatching infrastructures, Increasing the communicative channels (WAN & LAN) among organizations relating to tax in provincial or national level, enhancing the internet width band, removing the existing about access speed and internet, identifying, creating and developing the legal and real persons database, integrating the software's and databases, reengineering the tax standardized processes, making formalized auditing system in tax topics, managing and controlling the tax filing, removing the existing red tapes in tax offices and ….. Since this study is conducted in Kermanshah province regarding the existing situations. This research can also be done in other provinces and the influencing factors on the adoption of electronic tax system are examined.

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