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A STUDY OF THE MODELS FOR ADOPTION OF E-TAX RETURNS FROM THE PERSPECTIVE OF TAXPAYERS

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ABSTRACT

One of the all-important imperatives of adjustments to taxpaying system is to utilize information technology (IT) and the concept of electronic government, being the center of attention in the shape of electronic tax paying model within the past few years and more to the point, some actions have been taken and codified in order to apply and organize the electronic tax paying system. In the present study which aims to delve into the models for adoption of electronic tax returns from the perspective of taxpayers; after explaining the undertaken studies regarding this issue in other countries, the descriptive and inferential analyses of data gathered from the universe under study will be performed .Thereafter, an examination of the relations existing among the variables of the conceptual model of the study in hand will be undertaken and the research hypotheses will be tested through the agency of adequate statistical patterns. The results demonstrate that the technical-infrastructural variables, social implications, expected efforts, regulatory issues, expected efficiency, access to information and perceived risk hold the highest significance coefficients and the most impact on the effective factors of adopting the electronic tax returns respectively in taxpayers' eyes.

Keywords: Electronic tax returns, Expected Efficiency, Expected Effort, Social Implications And Taxpayers.

INTRODUCTION

Given the rapid growth of utilization of information technology (IT) and web sites, governments are increasingly using this technology in the whole levels of their services in that they will boost the quality of services and make their operations more productive. The electronic government embraces a process in which information and services are electronically offered to customers including citizens, businesses and governmental agencies a like(Irani et al, 2008). The Net revolution has resulted in significant evolutions in terms of manners of providing services not only for customers, but also for citizens and businesses. Governments around the world have launched a simple project with the aim of providing services through electronic means since 1990 (Torres et al, 2005). Information technology has failed to achieve its proper place in terms of functioning effectively in organizations and governmental agencies. Therefore, it has not attained its strategic upsides, i.e., cost leadership and distinction and on the other hand, performing the affairs traditionally has resulted in significant consequences including long and time-consuming procedure of dealing with affairs, employees' mistakes, sky-high costs of recording documents and dissatisfaction of clients (Shoji Shiba, 2008).

The implementation of electronic taxation, the adoption of information technology and automation of the taxation system of the country can satisfy the taxpayers and facilitate the process of receiving taxes. Identifying the tax potentials, establishing information networks within and outside organizations as well as boosting the efficiency of tax collection of the country require the adoption of brand new technologies

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in the field of implementation of electronic taxation and bureaucratic mechanization(Maleki Najafdar, 2011). Economic growth, balanced development, financing social and public expenditures and growth and realization of social justice are only a particle of the goals of electronic taxation plan. Therefore, developing and implementing the electronic taxation system in any society as an immense guideline in the economic system of a country demands prerequisites and sufficient recognition of obstacles and difficulties ahead and additionally, requires observing the complicated and sensitive considerations. So, in line with such important issues, the present study aims to examine and explore the models for adoption of electronic tax returns.

STATEMENT OF THE PROBLEM
Compared to other online services provided by the government, filling out the tax returns electronically is one of the most advanced and widespread services being used. Given the tendency to online services in the public sector, tax authorities tend to be a leading progenitor using information technology (Connolly and Bannister, 2008). The electronic tax return system is a subdivision of electronic taxation which refers to collection of taxes electronically resulting in a good deal of time-savings and cost-savings of the public and the government, provided that it is used in the right manner. These cost-savings in countries like Italy, Sweden, the United States of America and Canada are 90 million euros, 2.7 million euros, 110 million euros and 8.5 million euros respectively (Bvrglmn et al, 2005).

Ideally, taxpayers can put the information about their income and possessions into the taxation website electronically without any need to their presence in taxation units / banks and pay off their taxes (Denise & Edwards, 2008). The adoption of information technology (IT) in developed countries encounters such obstacles as a lack of support from value management, the low quality of designed information systems and insufficient motivation of its users (Kwon & Zmud, 1987).

In developing countries, in addition to the aforementioned obstacles, there exists other problems such as lack of national infrastructures (Avddra et al, 1993), lack of capital and human resource (Goodman et al, 1995) and inappropriate government policies which prevent the transfer of technology to these countries (Goodman & Green , 1992). While using information technology in a variety of manners, the level of making use of computers in developing countries is one of the limiting factors of innovation diffusion (including electronic tax returns) in such countries (Goodman and   Green, 1992).

Electronic taxation, like other fields which are spoken of in an electronic perspective, is based on the rate of adoption of information technology (IT) in that field. So, electronic taxation refers to complete and desirable usage of information technology (IT) in the field of taxation.

One of the objectives of the electronic taxation is to promote tax fairness. Also, governments attach a great deal of significance to the cost of collecting taxes and minimizing such costs is another objective of the electronic taxation. Therefore, two important objectives, i.e., tax fairness and minimizing costs resulting from tax collection, are followed by most countries using electronic media.

 Because they do not want to pay rather high fees or don't want to surpass. Along with justice, taxpayers' trust is gained and trust means institutionalizing the culture. . These are two very key issues in e-tax.

LITERATURE REVIEW
A variety of studies have been performed in the field of electronic government and its subsets, i.e., electronic taxation system and electronic tax returns. A short summary of the studies undertaken regarding the subject of the research overseas in the past and reviewing their results can help us with the objectives of the research in hand. variant theories and models, being kind of similar in some aspects, have been presented and explored In the papers in which the results demonstrate nearly the same things despite many differences among them with regard to spatial, cultural, social, economic and infrastructural positions; indicating the popularity of electronic taxation system in the public's eyes being shared by government and taxation authorities. Table 1 presented there viewed articles in countries such as America, England, Sweden, Malaysia and Taiwan that each address is stated in the reference.

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Table 1: A literature review of the articles performed in the field of electronic taxation system

Row	Title	Year / Authors
1	Evaluation of government e-tax websites: an information quality and system quality approach	ParmitaSaha, Atanu K. Nath, EsmailSalehi-Sangari/ 2012
2	E-government application: an integrated model on G2C adoption of online tax	Ramlah Hussein, Norshidah Mohamed,
3	Developments in tax e-filing: practical views from the coalface	AbdRahmanAhlan and Murni Mahmud/ 2010
4	Adoption of e-government services: an empirical study of the online tax filing system in Taiwan	Andy Lymer, Ann Hansford, Katy Pilkington/ 2012
5	Electronic TaxFiling: The Impact of Reputation and Security on Adoption	Shih-wu Liang, Hsi-peng Lu/ 2012
6	The Acceptance of the e-Filing System by Malaysian Taxpayers: A Simplified Model	Ludwig Christian Schaupp, Lemuria Carter, Jeff Hobbs/ 2010
7	Trust Challenges and Issues of E-Government: E-Tax Prospective	Anna CheAzmi,
8	Impact of quality antecedents on taxpayer satisfaction with online tax-filing systems—An empirical study	Ng Lee Bee/ 2010
9	Continued Usage Intention of E-Filing System in Malaysia: The Role of Optimism Bias	DinaraBerdykhanova, Ali Dehghantanha, KumareshHariraj/ 2010

RESEARCH OBJECTIVES
The main objectives of this research are:
- ✓ Studying the models of adoption of electronic tax returns,
- ✓ Identifying the structures affecting the adoption of electronic tax returns,
- ✓ Measuring the structures affecting the adoption of electronic tax returns,
- ✓ Ranking the structures affecting the adoption of electronic tax returns, and
- ✓ Designing an optimized model for adoption of electronic tax return.

RESEARCH METHODOLOGY
The Conceptual Framework, Definitions And Perspectives
People, no doubt, have no tendency to pay taxes without preparing proper background. This requires public awareness and notifications so that people know it will bring about beneficial effects on their lives. Usually, governments provide people with facilities which benefit the general public. If governments don't receive tax from people, the people are only regarded as consumers and the government sees itself obliged to provide a range of services to people without any source of income. But in societies which there exists a taxation system, people are deemed as financial resources being used by the government with the aim of making the country more prosperous and developed and providing the people with services. In such societies, there even exists more security and social justice and the capital owners can make easier investments. Therefore, the taxation system requires a very powerful medium to make this concept part of its culture which during the absence of such an understanding people might think they should give extra money that does not bring about any positive effects. The taxation system is resembled to an endless oil well since it comes out of the society itself and will be spent there. Welfare, development and prosperity can't be found in a country where there doesn't exist a right taxation system in place. On the other hand, a poor country can't be found with a good taxation system. This indicates that a mechanized and integrated taxation system will contribute to the richness and prosperity of countries.

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The assessment of taxation websites in the electronic government of Sweden: information and system quality procedures

Parmyta Saha et al (2012) , in an exploratory and practical study, empirically investigated the system's applicability and information quality criterion in an effort to evaluate websites providing electronic services in the government, on the one hand focusing on performance characteristics, reliability, usability, efficiency, responsiveness , ease of access, productivity and so forth as the attributes of systems quality and on the other hand focusing on accuracy characteristics, relevance, completeness , timeliness, accuracy, ease of understanding, harmony and security as the criteria for the quality of information in governmental websites .The findings showed that ease of access and the possibility of control play an important role in determining the quality of the system perceived by the citizens. Accuracy of information, timeliness and completeness were identified as the main criteria for the quality of information in electronic services provided by the government. In addition, an important finding of this study is that the theory of information systems (IS), e-commerce and marketing are applicable in the field of the evaluation of the services which the government   provides its citizens with electronically concerning taxation(ParmytaSaha et al,2012).

The Implementation Of The Electronic Government Software In Malaysia: An Integrated Model For The Implementation Of Online Taxation.

Ramlah Hussein et al (2010),in an exploratory and practical study, investigated the effective factors affecting citizens' intention to use electronic filing in Malaysia and developed an integrated research model for the implementation of Online taxation through the agency of integration of the Technology Acceptance Model (TAM), diffusion of innovation (DOI), perceived characteristics of innovation (PCI), perceived risk and reliability of the Web, quality of the Web services and the dimensions of political self-efficacy together.

A model consisting of 12 factors was examined in this study in which six factors were regarded as the main ones for implementing the electronic government in Malaysia, i.e. in order of importance: anticipated ease of use, anticipated benefits, trust in government, the image of services, quality of services and compliance with services. Ease of use, usefulness, quality of service, trust in government and compliance are some of the major issues that should be considered during the implementation of online taxation system of G2C. If citizens are to ensure that the system works well according to their wishes, the executive system of electronic government is valued. The study also revealed that the government should develop the quality of governmental websites, especially those providing online services to the citizens. one of the interesting insights of this study was the need for considering human and social factors and also the perspective of citizens while assessing the level of usage of the electronic government system which involves life condition and status of the citizens and more to the point, the government should boost the citizens' standard of living and consider the capability of coverage infrastructure and access to the Internet in the country(Ramlah Hussein et al ,2010).

Developments In Electronic Filing Of Taxes In Britain: Practical Perspectives

Andy Lymer et al. (2012) report on one of the national researches of taxation Consultants in an exploratory – practical study through following up on continuous interviews and dealing with developing electronic filing of taxes for individuals in England. The next part of the article will deal with the examination of using technology.

In particular, this section will introduce the life cycle of technology as a suitable model for using electronic filing of taxes by the UK tax authorities. The incentive for electronic filing for individuals in England was part of the UK government's modernization agenda in 1998. The UK government set clear receipt and provision targets for governmental departments and organizations in relation to electronic services.

 In 1999, Gordon Brown (President of the Treasury) confirmed that the electronic filing of tax returns is possible and using the electronic services is part of the government's commitment. The online facilities of

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individual self-assessment returns (SA) referred to as Electronic Filing in this article - was introduced on 31st July, 2000 and tax consultants were able to perform the online filing for any customer in August 2001.

The researches being reported in this paper seek to advance the understanding of the development and use of electronic filing in the general department of tax affairs. This paper examines the extent to which the tax representatives' efficiency will expand the electronic filing of self-assessment returns (SA) of England during the critical early years of this process. The results confirmed that there was more potential interest in using the electronic filing for customers in small and medium enterprises. Since the commercial policies of such companies result directly from the vested interests in technology, they have less trouble with the rudimentary system of the existing electronic filing in the early steps of implementation and in addition, the obvious upsides of electronic filing works as a stimulus for them. Greater companies progress at too slow a pace and seems like they have less tendency for using the electronic filing of tax returns and are worried about being involved in controlled systems of tax returns and customs procedures and their objectives will not be in line with the internal systems, information and communications technology integrity and controlling the taxation items (Andy Limer et al, 2012).

Adoption Of Electronic Ggovernment Services: An Empirical Study Of The Online Tax Return System In Taiwan.

Shih-wu Liang and Hsi-peng Lu(2012), in an exploratory and practical study, examined the effective factors which influence people's willingness to use online tax return service. Most of the previous studies done on online tax return service, such as the ability to use the system functions and the degree of user satisfaction were examined. However, a deeper understanding of taxpayers, who have not accepted the new system, should be achieved in order to develop a full scope of online tax return service. Therefore, this study addresses the entire population of taxpayers. Accordingly, the present study uses the theory of innovation diffusion as a research framework and combines the theory of self-efficacy and social cognitive theory(SCT) together to investigate the factors influencing the behavioural intention of the taxpayers.

This study examines the concept of individual self-efficacy and innovative characteristics of the process of online tax return system so as to find out about individuals' stance on adoption of systems provided by the electronic government services. In this paper, the factors affecting taxpayers' intention to adopt an online tax return system at dissimilar stages of the innovation diffusion (IDT) were investigated. A set of factors consists of such items as self-efficacy and personal dimensions of IDT (relative advantage, compatibility, and complexity) and another set consists of such items as social norms and environmental dimensions of IDT. The results demonstrate that the predicted features like testing and visibility capabilities have a significant impact on the adoption intention of the end users. However, these features do not have a significant impact on acceptors of such systems initially. Social norms and the characteristics of the predicted relative advantage, compatibility, and complexity have a significant effect on the intention of users to adopt the online tax return system. As for the potential acceptors, only social norms have a significant effect on the adoption intention of the end users of the online tax return system. This study recommends utilizing an easier and more user-friendly pattern for online filing of tax returns processes which results in development of the understanding of system and encouraging taxpayers to continue with or meditate on using such services provided by the electronic government (2012).

Electronic Tax Returns In The United States Of America: The Impact Of Credit And Security On Utilization.

Schaupp et al (2010), in an exploratory and practical study, examined the users' intentions in online filing of their taxes through an approved electronic declaration system. Understanding how and why people choose new technologies has always been the focal point of IS researches. In this study, such factors as expected effort, efficiency expectations , social implications , optimism , credibility/ reputation , predicted security and predicted risk have been examined and finally five of them were confirmed and

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their significance level were identified(expected effort and optimism have no effect on the intention to use). This study has developed a research model and performs feasibility studies empirically to expand the unified theory of adoption and use of technology(UTAUT) along with integration of predicted risk, predicted security and reputation in an electronic government. This study is Based on the fact that the adoption of electronic tax returns by citizens is significantly influenced by the reputation of the providers of the electronic tax returns which they use for completing and submitting their taxes. Credibility or reputation reduces the predicted risk and increases the predicted probability of use. Therefore, performers should consider factors like security and risk while upgrading their software packages. There are great deals of suppliers of electronic tax returns softwares in the U.S. As mentioned above, such software providers should focus on their products' reliability and security systems. Providers of the electronic tax return systems should focus a considerable level of their marketing efforts upon introducing the security-related features of their products. This study has shown that the predicted risk being under the influence of credibility and security perceptions affects the users of electronic tax return systems. Citizens should be aware of the existing security scales in order to make sure that providers of the electronic tax return systems are reliable and have a suitable control on the security of the private reports about their income(Schaupp et al, 2010).

Adoption Of Electronic Tax Return Systems By The Malaysian Taxpayers: A Simple Model
Anna CheAzmi and Ng Lee Bee (2010), in an exploratory and practical study, examined the factors which led to the adoption of electronic tax returns among the Malaysian taxpayers using TAM. In this study, a model was used which consisted of three components of usefulness, ease of use, and the risk in which the three factors were predicted. The proposed model in this study is easier when compared to other studies performed on electronic filing.

In this research, it was demonstrated that predicted usefulness, predicted ease of use, and predicted risk are important structures for the effect which taxpayers' perceptions have on electronic filing of taxation system. Considering the fact that using the electronic tax returns systems is voluntary in Malaysia, the results demonstrate that the existence of a suitable and user-friendly system is of great significance for the taxpayers to volunteer to adopt the electronic filing systems of taxation. Therefore, the government should boost its endeavors to promote usefulness and ease of use of electronic tax returns systems for its users. To increase the usefulness of the system, the Malaysian government should invest more in advertising campaign which clearly indicates the usefulness of electronic filing. This campaign should be run strategically during months when tax filing is undertaken. For example advertisements. Which are displayed on billboards being strategically designed to attract more audience. Ease of use of the system should also be emphasized in advertisements. In addition to advertising, the Inland Revenue Board (IRB) can improve the ease of use of the system for its users through the agency of creating online training videos teaching taxpayers about how to use the electronic filing System. IRB can also increase its online support such as providing 24/7 service during the months of tax filing. In short, the development of the electronic filing system is a must for increasing the usage of the electronic filing systems in that they accumulate the predicted ease of use and usefulness and condense the increased risk of the electronic filing for taxpayers. Not only does a reduction in the taxpayers' expectations of the risk of electronic filing increase their expectations of the usefulness of electronic filing, it also leads to using the system(Azmi et al, 2010).

Challenges Of Trust And Issues Related To Electronic Government In Malaysia: The Future Of Electronic Taxation.
Berdykhanova et al(2010), in an exploratory and practical study, examined issues related to trust and challenges in the way of developers of the electronic government during the process of implementation of online public services. By providing and designing a reliable platform as a tool to maintain the trust of citizens (TPM) and also offering the advantages of TPM and its solutions , the following conclusions were reached .

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Recent researches verify that the success of the electronic government's endeavors depends not only on technological superiority of services, but also on other intangible factors. For example, the terms "trust "emerged to determine taxpayers' satisfaction with taxation services. Analysis of different models of electronic taxations shows trust as a key component of the electronic governments' initiatives, especially electronic taxation systems which require sensitive and personal information during an online transaction. This research has also shown that trust is only achieved when proper security is guaranteed. TPM technology was proposed as a solution to meet the needs of trust while using online public services. Attributes such as low costs and security strength have made this approach a more attractive security solution for online services compared to other existing security technologies(Berdykhanova et al, 2010).

The Impact Of The Quality Factors On Taxpayers' Satisfaction From The Online Taxfiling System: An Empirical Study In Taiwan
Ching-Wen Chen (2010) , in an exploratory and practical study, examined the impact of the quality factors on taxpayers' satisfaction from online tax filing system in Taiwan in which the quality of the online tax filing system consists of data quality , system quality, and service quality showing the record of users' satisfaction of each . The results are as follows:
Since about 75 % of all income taxes in Taiwan comes from wages and salaries of blue and white collar workers. Therefore, the personal income report for most Taiwanese taxpayers is not overly complicated. In fact, they pay more attention to exemptions' and deductions' data (cost of rent, insurance, tuition, and fees and grants to nonprofit   Organizations or charitable organizations) than to non-deductible income data. If Online tax filing system is capable of keeping the taxpayers' information about exemption up-to-date, filing the income tax returns will be less tiring. The availability feature in system quality should be strengthened. If 25 to 30 percent of the taxpayers decide to file their income tax returns in the last 3 days prior to the deadline, the pressure will explode beyond the capacity of the system. When taxpayers are forced to wait for their turn in a queue in the system, the availability feature which is a part of system quality is being threatened .Expanding the capacity of the tax filing system is a solution. However, a more efficient financial option could include solving the problem of having access through appropriate management. For instance, a taxation agency could encourage taxpayers to use online tax filing system at non-peak hours (0:00 to 8:00) to ensure that the system load can be distributed more evenly. In addition, the taxation agency should offer rewards such as tax discounts to encourage taxpayers to file their income tax soon. These actions can lead to an increase in the availability of tax filing system and satisfaction of its users. When taxpayers dial toll free numbers to attain emergency assistance, they expect the equipped personnel to quickly react to their request for helping with filing their tax returns. Apart from online assistance afforded by the tax authorities in the TSC, personal assistance should be provided by telephone and email, too. When taxpayers email taxation agencies for assistance, service personnel should respond to the request right off. With appropriate help coming from tax filing System and service centers, gradually, people become accustomed to online income tax filing which yields an acceptable satisfaction pitch(Ching- Wen Chen, 2010).

The Intention Of Continuous Use Of Electronic Filing System In Malaysia: The Role Of Optimism.
Santhanamery and Ramayah(2012), in an exploratory and practical study, examined the intention of continuous use of electronic filing System in Malaysia with an emphasis on the role of optimism. Electronic filing, which was introduced in 2006 by the Malaysian government, has become popular over the past five years. However, the implementation of an information system is considered a great success, provided that users go beyond the initial application and continue with its long-term use. The past studies undertaken in Malaysia have found a significant relation between the predicted risk and the intention to use electronic filing Systems. However, the current trend shows that the number of taxpayers who use the electronic filing, regardless of the predicted risk, is increasing year by year. Thus, this text is a conceptual paper to investigate the role of optimism in this phenomenon. In practice, this study focuses on estimating the risk facing taxpayers who are using the electronic filing system .Through determining the level of

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optimism about using the electronic filing system among Malaysian taxpayers, the taxpayers' concerns about privacy and security of their personal information will be identified. Therefore, they should be encouraged to provide their personal information online circumspectly. It can be easily inferred that taxpayers do not have any skepticism to trust the presented system by the federal government and the Malaysian government so as to transfer their income tax. However, the taxpayers still have doubts regarding the manner of transferring and saving their information by the agency (Santhanamery and Ramayah, 2012).

Offering an optimized model for adopting the electronic tax returns

In this study which is an exploratory and practical one; to offer a model for adopting the electronic tax returns, past researches and theories such as the integrated theory of adoption and technology acceptance model (TAM), Theory of Planned Behavior (TPB), Theory of Rational Actions (TRA), Motivational Model (MM), Combined TAM and TPB(C-TAM-TPB) and also interchange and in-depth interviews with IT experts and tax experts of Kermanshah's tax state administration have been used.
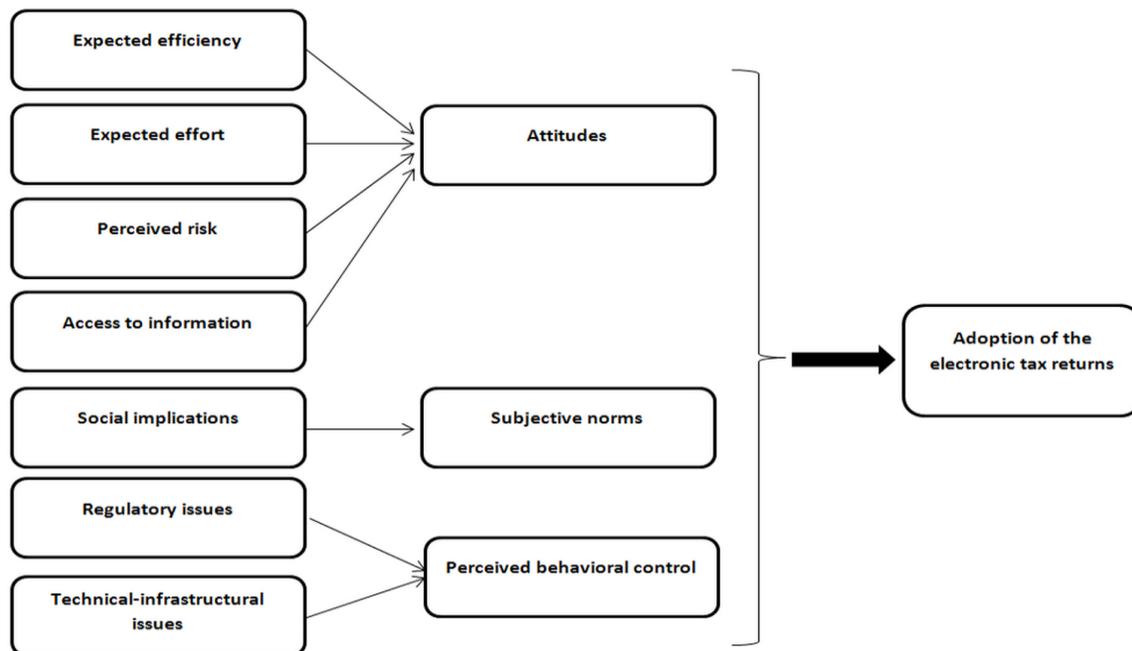

Figure 1: The conceptual model of research

DATA COLLECTION

1. Data collection method:

A - Library Research: To develop a literature review especially of the sections related to the theoretical background and frameworks.

B - Field Research: To collect the required data related to the universe of the research.

2 Data collection tool: Questionnaire

THE UNIVERSE OF THE RESEARCH, SAMPLING

The universe of the research consists of the whole taxpayers of the general department of tax affairs of Kermanshah which according to the enquiries made into its pitch from the Office of information Technology; the number is approximately 49.881 taxpayers. Table 2 represents the number and percentage of received e-tax statements in Kermanshah Province.

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Table 2: Number and percentage of tax returns received electronically in Kermanshah Province in 2013 (efficiency in 2012)

Type of taxpayers	the number of collected electronic tax returns	the number of collected non-electronic tax returns(manually)	Total	The percentage of electronic tax returns
Legal entities	3.021	55	3.076	98.30
Individuals(jobs)	46.693	115	46.808	99.80
Total	49.714	170	49.881	99.70

Source: The General Department of Tax Affairs of Kermanshah

SAMPLE SIZE AND THE METHOD USED FOR ITS ESTIMATION
A sample population of 382 individuals was selected from the universe of the study through Cochran's sampling formula and simple random sampling.

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

N = The sample size=49.881

S ^ 2 = The error coefficient =(1/96) ^2

d = The potential desirable accuracy = 5 %

n = The Sample size

P = The estimated proportion of the existence of a trait or characteristic of the community (the possibility to confirm or reject the hypothesis= 0/5

q = The absence of a trait or characteristic= 0/5

Therefore:

n = (49.881.0/5.0/5. (1/96) ^ 2) / (49.881. (% 5) ^ 2 +0 / 5.0 / 5. (1/96) ^ 2) = 382

DATA ANALYSIS METHODS AND TOOLS
Given the limited time at hand to do the research, the need to collect first-hand data and its reliability, a questionnaire was used as the tool to collect the required data. The questionnaire was constructed by the attained results coming from studying the literature review, articles, in-depth interviews with IT and tax affairs experts and also studying similar research methods. In this research, the questionnaire's components were structured through observing the process of receiving electronic tax returns and reviewing similar studies done in the past and in the end, justified through consulting and exchanging viewpoints with tax affairs experts. The Semi metric scoring scale (0 to 100) was used to measure and score questions. Considering the fact that the spectrum of this scale is continuous, it has a continuous interval which is the best choice with respect to the research model and research questions. Not to mention, the output of the performed research will be analyzed through the application of the AMOS software which is suitable statistical software to analyze data attained from management and humanities related dissertations. AMOS software is used for calculations of factor analysis and structural equation models.

The Validity Of The Research
To ensure the validity of the questionnaire, the following actions have been undertaken:
- Consulting and exchanging viewpoints with IT professionals and tax affairs experts,

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- Studying the theories and researches on the adoption of electronic tax returns.
- Observing the electronic tax return systems and familiarizing with its operation,
- Determining the factors influencing the adoption of electronic tax returns in Iran in accordance with the above-mentioned material,
- Formulating the questionnaires through the observation of receiving tax returns process electronically, similar previous research performed on this topic and undertaking any necessary modifications through consultation and exchanging viewpoints with tax affairs experts.

The Reliability of the Research

The methods of research data analysis are variant according to the study type, the research problem, the nature of the hypotheses, how the theories are constructed, the type of tool used to gather information and so forth. But it can be acknowledged that these methods have common procedures. Therefore, analyzing and reporting the research data is a multistep process in which data obtained through data collection tools are summarized, coded, classified and finally processed in order to make the preparations for undertaking analysis, finding out about the relations among data in order to test hypotheses. In fact, data analysis consists of three main operations: first, explaining and preparing the required data to test hypotheses, second, analyzing the relations among variables and finally, comparing the observed results with the results which the hypotheses expected. In the meantime, the reliability of the questionnaire was confirmed using Cronbach's alpha and exploratory factor analysis.

THE RESEARCH HYPOTHESES

According to the presented model, the following hypotheses can be proposed:

The main hypotheses

The taxpayers' Attitudes have a direct and significant impact on using the electronic tax return systems,

The mental norms have a direct and significant impact on using the electronic tax return systems,

The perceived behavioral control has a direct and significant impact on using the electronic tax return system.

The subsidiary hypotheses

The expected efficiency has a direct and significant impact on the taxpayers' Attitudes,

The expected effort has a direct and significant impact on the taxpayers' Attitudes,

The perceived risk has a direct and significant impact on the taxpayers' Attitudes,

The social implications have a direct and significant impact on the subjective norms of the taxpayers,

The Perceived behavioral control has a direct and significant impact on using the electronic tax return system,

The regulatory issues have a direct and significant impact on the perceived behavioral control of taxpayers,

The technical-infrastructural issues have a direct and significant impact on the perceived behavioral control of taxpayers.

HYPOTHESES ANALYSIS

Descriptive statistics:

The demographic characteristics of the respondents:

The descriptive information of the respondents is presented in Table 3.

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Table 3: The descriptive statistics on the demographic characteristics of respondents

Demographic Characteristics		Frequency	Percentage
Age	Less than 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
Education Level	Under Diploma	38	9.9
	Diploma	27	7.1
	A. A.	56	14.7
	B.A. / B.S.	183	47.9
	M.A. / M.S. or higher	78	20.4
experience of working with computers	No experience	60	15.7
	Less than one year	20	5.2
	1 - 3	78	20.4
	3 - 7	109	28.5
	More than 7	115	30.1
experience of working with Internet	No experience	67	17.5
	Less than one year	29	7.6
	1 - 3	88	23
	3 - 7	116	30.4
	More than 7	82	21.5
Internet usage pitch	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 computers at work	Yes	275	72
	No	107	28
Access to Internet connection at work	Yes	234	85.1
	No	41	14.9
Experience of using electronic tax returns	Yes	380	99.5
	No	2	0.5
The Place where the electronic tax returns are completed	At home	47	12.4
	At work	100	26.3
	At Internet cafes	206	54.2
	Tax affairs departments	12	3.2
	Post offices	15	3.9
The reason for using the electronic tax returns	Comfort	8	2.1
	Saving time and money	9	2.4
	orders of the Tax affairs departments	159	41.8
	All the items	204	53.7
The time spent to complete a tax return	less than 15 minutes	10	2.6
	15 - 30 minutes	188	49.5
	30 - 60 minutes	157	41.1
	More than 60 minutes	25	6.5

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The exploratory factor analysis:

To analyze the data more accurately and to obtain the results of the research, the approach of reducing the number of variables and identifying their internal structure can be effective. The exploratory factor analysis is a method attempting to explore the underlying variables or factors in order to explain the pattern of correlations among the observed variables. What this section seeks to achieve is to investigate the correlations among the observed and Exogenous Variables which form the measuring means of the main variables of the research. Through the exploratory factor analysis, the indigenous variables playing a significant role in determining the variables' changes will be identified and their relations with one another and also with other variables will be defined in the form of some hypotheses. According to Table 4 KMO-Bartlett test's results indicate that performing a factor analysis on this structure's data is acceptable. KMO statistics with a value more than 0.5 indicates that the sampling process is adequate and a significance level of zero for Bartlett's test indicates that the factor model being used is suitable.

Table 4: The exploratory factor analysis, reliability and validity of the questionnaire

factors	Number of questions	factor loadings	Cronbach's alpha
Social implications	Q13	0.77	0.81
	Q22	0.90	
	Q23	0.89	
Expected efforts	Q14	0.93	0.95
	Q15	0.93	
	Q16	0.90	
	Q17	0.93	
	Q18	0.88	
Expected Efficiency	Q19	0.79	0.82
	Q20	0.89	
	Q21	0.92	
Access to information	Q24	0.89	0.73
	Q25	0.89	
Perceived risk	Q26	0.90	0.82
	Q27	0.87	
regulatory issues	Q28	0.80	0.72
	Q29	0.80	
Technical-infrastructural issues	Q30	0.92	0.70
	Q31	0.91	
	Q32	0.51	
Kaiser-Meyer-Olkin Measure of Sampling Adequacy		0.898	
Bartlett'stest	chi-square test	6359.544	
	Degrees of freedom	210	
	Sig.	0.000	

The structural model of the research (examining the original model of the research)

The structural model of the research will be discussed, but before doing so, it is necessary to consider the multivariate distribution of data and its normality which ignoring them will lead to the researcher's wrong decision making. Such a condition refers to the fact that the most common method for estimating parameters and their standard errors, i.e. maximum likelihood estimation, is based on the assumption of the multivariate normality. Since the multivariate normality assumption is not established in this study, Self-regulation can be used to compare different models with the same data and to select the most appropriate one. Self-regulation is a method which is based on resampling with replacement of a sample

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under study where multivariate normality assumption is not established and as a result can help the researcher with estimation of parameters and their associated standard errors more precisely. The results of confirming or rejecting the hypotheses can be seen in Table 5.

Table 5: Studying the research hypotheses using structural equation modeling

The main and sub- hypotheses of the research	Impact level	Sig.	result
There is a significant relationship between the expected efficiency and attitudes	0.32	0.000	verified
There is a significant relationship between the expected efforts and attitudes	0.51	0.000	verified
There is a significant relationship between the perceived risks and attitudes	0.11	0.000	verified
There is a significant relationship between access to information and attitudes	0.18	0.000	verified
There is a significant relationship between the social implications and subjective norms	0.90	0.000	verified
There is a significant relationship between the regulatory issues and perceived behavioral control	0.40	0.000	verified
There is a significant relationship between the technical-infrastructural issues and the perceived behavioral control	0.95	0.000	verified
There is a significant relationship between attitudes and the adoption of electronic tax returns	0.80	0.000	verified
There is a significant relationship between the subjective norms and the adoption of electronic tax returns	0.10	0.014	verified
There is a significant relationship between the perceived behavioral control and adoption of electronic tax returns	0.21	0.000	verified

Table 6 shows the indices of fitting the model.
Given the attained results and comparing them with the desirable range presented in the table, it can be accredited that all of the fitting indices of the model above are in this range and therefore the collected data are well fit with the model. As a result, the fitting of the structural equation model is verified.

Table 6: The indices of fitting the structural equation model

	result	The desirable range	value	index
Chi-square	Verifying the model	$0 < \frac{x^2}{df} < 5$	1.644	$\frac{x^2}{df}$
Root Mean Square Error of Approximation	acceptable	RMSEA < 0.05	0.041	RMSEA
Root mean Squared Residuals	Verifying the model	RMR ≥ 0	15.526	RMR
Goodness of Fit Index	Verifying the model	GFI > 0. 9	0.980	GFI
Adjusted Goodness of Fit Index	Verifying the model	AGFI > 0.85	0.949	AGFI
Normalized fitness index	Verifying the model	NFI > 0.90	0.988	NFI
comparative fitness index	Verifying the model	CFI > 0. 90	0.995	CFI
Increasing fitness index	Verifying the model	IFI > 0. 90	0.995	IFI

Figure (2) shows the level of the implications which independent variables (expected efficiency , expected effort, perceived risk, access to information, social implications, regulatory issues and technical-infrastructural issues) have on confounding / intervening variables (attitudes , subjective norms and perceived behavioral control) and the dependent variable of adopting the electronic tax returns
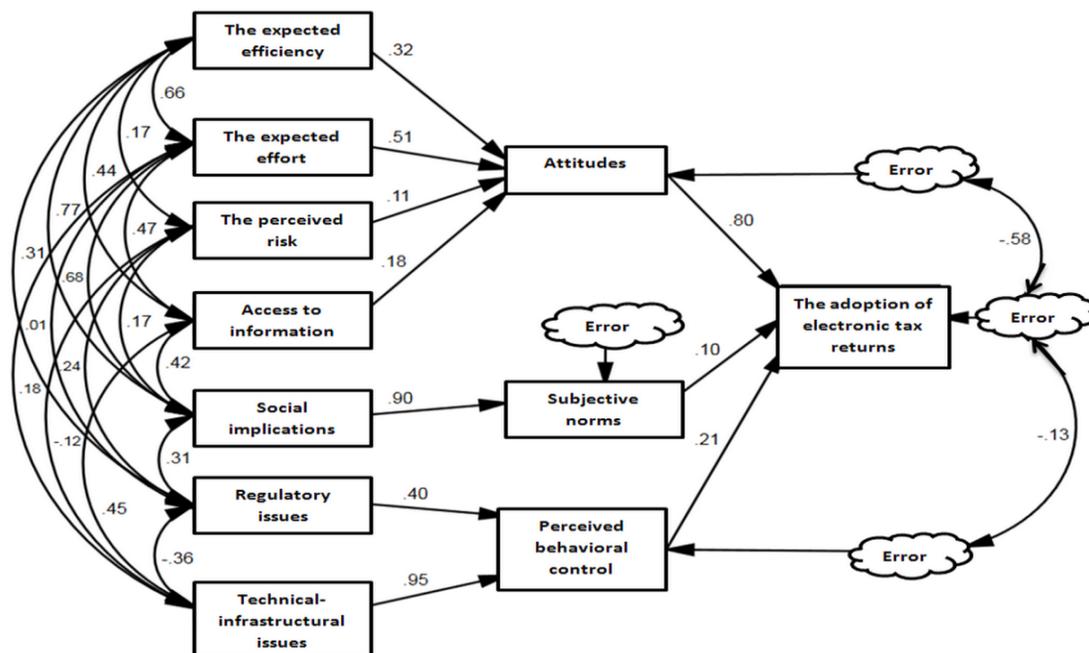
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Figure 2: the structural equation model in the standard estimation mode

CONCLUSIONS AND SUGGESTIONS

The main objective of this study was to provide a practical model accepting electronic tax returns. That is why the statement of the research problem was made and an optimized model was designed and presented through analyzing the past researches conducted in other countries and also using theories like the unified theory of adoption, planned behavior theory and theory of reasoned action, exchanging points of view and in-depth interviews with information technology and taxation experts. Results attained from the path analysis demonstrate that the level of adopting the electronic tax returns is dependent upon the effective factors of attitudes, perceived behavioral control and subjective norms respectively. Based on the results of the performed statistical analysis, the sig. of the effective factors affecting the attitude are : the expected effort (0.51), the expected efficiency (0.32), access to information (0.18) and perceived risk (0.11); the sig. of the effective factors affecting subjective norms are: the social implications (0.90) and the sig. of the effective factors affecting the perceived behavioral control are: regulatory issues (0.40) and technical-infrastructural issues (0.95). The reasons why such issues happen are as follows:

In general, the more people feel comfort to do something, the more likely that piece of job is performed. This result was confirmed by Davis in 1989, i.e. the ease of use (the expected effort) could be a prelude to the usefulness (expected efficiency). Also, the level of education and familiarity with the Internet has a direct relationship with the ease of use of technology. This means that users with lower education and their unfamiliarity with the Internet is the main priority for the expected effort. This finding was confirmed by the studies performed by Wang and Ali R. Maleki Najafdar in 2011.It seems like that the expected efficiency and usefulness of using the electronic tax returns have not been understood well by the taxpayers as a result of a lack of proper planning by the tax authorities, quality of services, poor infrastructure and low Internet speed and lack of proper accountability.

Access to information, the pitch of the transparency of providing taxpayers with services, guiding and their familiarity with the electronic tax returns system are of great significance for increasing a positive attitude towards the adoption of the electronic tax returns. Given the achieved sig. for access to information factor, it seems like a good deal of actions can be performed and organized so as to reach the desirable conditions.

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As we know in developed countries, the risk coming from breaking privacy and disclosure of information is the most significant factor in adopting the electronic tax returns due to the favorable settlement of facilities and technical and technological infrastructures. But in the present study, the sig. of the perceived risk is less than the sig. of other factors resulting primarily from the ownership and direct supervision of the government (the nation's taxation organization) of the provided website to perform the related affairs and as a result attracting the trust of tax payers to believe it is a governmental process and not a private one. On the other hand, a poor infrastructure and low quality of other factors can also be effective in assigning a higher sig. to other factors.

The high sig. of social implications is a sign of the importance of the opinions of the users of the system, their families and friends and it is obvious that their positive ideas of the system and advertising such a system is subject to the satisfaction of users of the system resulting from their previous experiences. So paying attention to these priorities and movement in the direction of satisfying taxpayers on the part of the tax authorities is very important. It should also be noted that the findings of the research is consistent with the results obtained by Taylor and Todd (1995).According to the results of the statistical analysis of data on the regulatory issues, the taxpayers desire updating and legal protection of the electronic tax returns by establishing laws related to electronic documents and using electronic signatures which lead to a lack of need to visit the tax affairs department and result considerably in the taxpayers' satisfaction and their trust in the system.

Since taxpayers have dedicated the most weight to the technical–infrastructural issues, this indicates that there are good deals of tangible problems in the technical and infrastructural sections. There are numerous reasons for the taxpayers' dissatisfaction such as: Low-speed Internet, Constant network connection failure, slow loading of web pages, slow transmission, low flexibility of the offered system, the lack of full implementation of electronic signatures which leads to taxpayers' need to attend the tax affairs departments, time consuming completion and submission of electronic tax returns. Not to mention, because of the orders of the general department of the taxation affairs of the country, the electronic tax returns system has been widely welcomed by taxpayers as it has been proved by analyzing the data collected in questionnaires and also taxpayers are grumbling about time consuming completion and submission of tax returns and their further attendance at the tax affairs departments. Now, the question which arises here is that in case of making completion of the electronic tax returns a voluntary process, considering the existing problems and shortages, taxpayers still have enough incentives for using the electronic tax returns system and deem it as a more useful device than completing and submitting the tax returns manually.

Therefore, it may be undoubtedly stated that a dominant portion of the actions performed by the executive and taxation officials should be directed towards dealing with and addressing the current state of infrastructures and facilities of technology, because the provision of high level scientific infrastructures and developing technical and technological facilities will lead not only to dealing with the problems of the sector, but also to promoting service quality of expected efficiency (Usefulness) ,the expected effort (ease of use) and other above-mentioned sections which eventually result in the satisfaction of taxpayers and continuation of implementing of the electronic tax returns systems. Based on the results of this study, it is recommended to the tax authorities, officials, designers and implementer of the electronic tax returns systems to consider the following guidelines:

Since a lot of diverse and often similar studies, theories and models have been discussed and explored worldwide which their results bear similarities in spite of many differences in terms of location, cultural and social, economic and infrastructural factors, it is a sign of the accuracy and popularity of electronic taxation systems in the eyes of the general public as well as the government and tax officials. To improve the current situation and upgrade the quality of services, it is all-important to consider the priorities set forth by the taxpayers according to the significance ratio of their expression. To Speed up the deployment of electronic signature systems so as to eliminate the need for taxpayers to attend the tax affairs departments personally which results in depleting the costs of gaining access and reducing the time needed to perform the work process and as a result leading to taxpayers' satisfaction.

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In order to accelerate a positive attitude towards electronic tax returns systems and to make them prevailing everywhere, it is highly recommended to the organization to boost the information quality, information systems quality and the quality of services and not to mention, make them more trustable through depleting costs of gaining access to computers and internet, reducing the time which takes to have access to such resources, diversity and speed in providing services, increasing the speed of responsiveness, increasing the speed of loading web pages, increasing the speed of transmission, development and improvement of hardware, software and infrastructural equipment and so forth. Since this research was undertaken in Kermanshah, a province west of Iran, and considering the current conditions there, this research can also be conducted in other provinces nationwide and the implications of the effective factors influencing the adoption of electronic tax returns can be examined. It is recommended to conduct a research in the years to come so as to identify the effective factors influencing the continuous adoption of the electronic tax returns, to study the effective factors influencing the trust and security of electronic tax returns systems and also to pay considerable attention to technical-infrastructural issues for future studies.

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