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IMPLEMENTING THE E-TAX SYSTEM, AN EFFECTIVE FACTOR IN RESISTIVE ECONOMY (CASE STUDY: KERMANSHAH TAXPAYERS)

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ABSTRACT

One of the suitable approaches for the realization of the resistive economy is strategic approach in which economy's weakness and threatening point's is analyzed and factors of resistive economy are extracted. Making changes and development in tax system is one of the effective strategies for realization of resistive economy. If tax can provide governments' current expenditures, one of the goals of resistive economy has come true and what the economy of the country is dependent upon tax income, namely economy is dependent on its internal activities and the resistance is more. In general, reforming the tax system through establishing electronic tax not only is very effective to prevent tax evasion but also it paves the way for stabilization of a resistant, dynamic and stable economy. Therefore in the present research, as a kind of descriptive-field work, is examining obstacles and problems facing implementation of e-tax system as an effective factor in resistive economy in a case study, the population sample was collected by using cookran sampling method and interpretation and the analysis of Studied population has been done in the form of analytic statistics and two methods of descriptive and inferential. Consecutively, it investigates the relations between variables and it tested the research hypothesis through appropriate statistical models. The passage from the abovementioned stages required using the statistical analysis such as chronbach alpha, spearman's correlation coefficient, variance analysis, fit indices, analysis of exploratory factor and structural equations model and confidence of its accuracy and precision in which are reviewed with high sensitivity. Result show that Technical and infrastructural issues (.95%), Social influences (.90%), Expected Effort (.51%), Legal issues (.40%), Expected Performance (.32%), Access to information(.18%) and Perceived risk(-.11%) have more significance and effect in influencing factors on the acceptance of electronic tax system.

Keywords: *Resistive Economy, Electronic Tax System, Infrastructure and Technical Variables, Social Effects*

INTRODUCTION

These days, that the subject of resistive economy has become the main topic of economic discussions, paying attention to government's financial and currency sources into other domains other than oil and energy is felt and needed more than before. The imposed embargos by the international bullying and tyrant powers and creating some problems in some parts of the economy of the country made us have a revolutionizing serious look into our economy and our monetary and financial resources.

For this reason it should be regarded as a starting point and great changes in the body of fundamental economic and as a golden opportunity in economic history. Because we are very dependent on oil, as if we aren't supposed to get rid of dependence to oil and its bitter story. But by the serious and passionate ideas of authorities to the resistive economy and setting Iran free from dependence to the oil and underground sources, one can be more hopeful to Iran's economy future. In this regard paying attention to the ignored chains in our economy making income and profiting the economic cycles, the most important one is resistive economy. Iran's high economic and industrial capacities expresses that Iran's economy is very strong potentially, in which we can activate them to help Iran's economy sincerely. In this case the tax and its income can be lonely as the biggest govt's tools to raise up the resistive economy. Insisting

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govt's on tax sources on one hand decreases the govt's independence to underground sources, in which isn't ours and belongs to next generations and on another hand prepares the dynamicity and freshness of our markets and industrial and productive activities, but this achieves when we have an effective tax system (www.shada.ir, 2014).

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).

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 explore resistive economy more and effectively.

The Problem Statement

After assigning the general policies of resistive economy by Iran's supreme leader, we hope to have better and more effective economy and country. Our supreme leader, by his ever subtlety, considers resistive economy as an economy dependent on knowledge and technology, foundation justice, introvert and extrovert, dynamic and pioneer. Based on his majesty's explanation the most important features of resistive economy are investment growth, developing the entrepreneurship, knowledge-based economy pioneer ship, the fair share of all agents in production cycle to the consumption, the more producing necessary goods domestically, supplying food and drug security and making strategic reservoirs, necessity to modify consumption pattern and...The most important point in this case is his majesty's special attention to modify and amplify Iran's financial system aimed to respond the national economy needs in part 9th of these policies in which the main goal is to create stability in national economy and pioneer ship to amplify the production section. It worth's noting that according to economic experts, the tax is one of the most important devices to direct and control other economic factors toward achieving resistive economy. As successful samples we can refer to most developed countries experience that despite of being deprived from oil-financial extensive sources, by reliance on tax revenues and by using the tax leverage controlled and adjusted other economic, financial and monetary features including: liquidity, wealth distribution and inflation rate, export and import and so on. In Iran along with the economic reforming plan to achieve tax system modifying, in which is a plat to use optimally of tax leverage to realize the excellent goals of resistive economy, wanted by the supreme leader. In recent years by trying the tax office experts, different methods of identifying the taxpayers and effective taxation with successful operational experiences were analyzed, and finally the tax intensive and tax value added were determined as effective and operational patterns in Iran. By recalling this point that value added tax plan

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is executed after passing legal processes and changing into a law, we emphasize that, the most effective and the best method of tax system movement, along with realizing the supreme leader orders about resistive economy, in addition to pass tax enforcements for the industrial and productive affairs, are importing the production needed materials and equipments and industrial machinery, to levy heavy taxes and not to dedicate tax exemption for intermediary, leadership and non-productive activities, importing luxuries goods, completing the intensive database for all economy activist, to operate the tax plan completely and consecutively implementing the e-tax system (Intamedia.ir, 2013).

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 (Mohammad, 2009). 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. (Shoji, 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 don't neither want to extort others, nor to pay more expanses. One of the suitable approaches for the realization of the resistive economy is strategic approach in which economy's weakness and threatening point's is analyzed and factors of resistive economy are extracted. Making changes and development in tax system is one of the effective strategies for realization of resistive economy. If tax can provide governments' current expenditures, one of the goals of resistive economy has come true and what the economy of the country is dependent upon tax income, namely economy is dependent on its internal activities and the resistance is more. In general, reforming the tax system through establishing electronic tax not only is very effective to prevent tax evasion but also it paves the way for stabilization of a resistant, dynamic and stable economy. Now the question is that why by investing a lot about information technology systems, evidences show that their failure was more than their success and organizations couldn't get their expected performance and effectiveness from the investments. Studies show that citizen's acceptance is a key factor in developing providing e-services structures. So governments need to identify the users' acceptance index, in which by using them increase the e-government services among user. According to the above mentioned points, this study tries to investigate the e-tax implementing problems and barriers in

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Kermanshah province in order to evaluate the independent variables effect on dependent variable, by presenting a suggestive model.

Research Background

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

Row	Article title	Author/year
1	Evaluation of government e-tax websites: an information quality and system quality approach	Parmita Saha, Atanu K. Nath, Esmail Salehi-Sangari/ 2012
2	E-government application: An integrated model on G2C adoption of online tax	Ramlah Hussein, Norshidah Mohamed, Abd Rahman Ahlan and Murni Mahmud/ 2010
3	Developments in tax e-filing: practical views from the coalface	Andy Lymer, Ann Hansford, Katy Pilkington/ 2012
4	Adoption of e-government services: an empirical study of the online tax filing system in Taiwan	Shih-wu Liang, Hsi-peng Lu/ 2012
5	Electronic Tax Filing: The Impact of Reputation and Security on Adoption	Ludwig Christian Schaupp, Lemuria Carter, Jeff Hobbs/ 2010
6	The Acceptance of the e-Filing System by Malaysian Taxpayers: A Simplified Model	Anna Che Azmi, Ng Lee Bee/ 2010
7	Trust Challenges and Issues of E-Government: E-Tax Prospective	Dinara Berdykhanova, Ali Dehghan tanha, Kumaresh Hariraj/ 2010
8	Impact of quality antecedents on taxpayer satisfaction with online tax-filing systems—an empirical study	Ching-Wen Chen/ 2010
9	Continued Usage Intention of E-Filing System in Malaysia: The Role of Optimism Bias	T. Santhanamery, T. Ramayah/2012

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

Presenting a Conceptual Framework, Definitions and Viewpoints

With the advent of Islamic Revolution, a new form of government appeared t in the world that didn't want to compromise with imperialism and fought with it. The emergence of such a government in the Middle East that its importance is very high economically and geopolitically, made imperialism fight against Islamic revolution of Iran.

The end of war and the lack of imperialism success in the fields of military, invasions converged to other arenas. One of these arenas that especially, in the recent years, faced with extensive invasions, is "economic arena". Therefore Islamic Revolution, itself, is required to innovate, idea making and modeling in new domains of economy. Every country wanting to fight against imperialism needs such patterns.

One of these concepts is resistive economy ".

According to the economists definitions of the resistive economy, this kind of economy usually is in confrontation with dependent economy and the consumer of a country which isn't passive and resists

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against economic objectives of imperialism and tries to change the existing economic structures and to domesticate them based on goals and objectives.

For the continuation of this type of economy, we should be more limited to the use of oil resources and to give up the dependence to these sources and we should pay attention that the resistive economy is meaningful when there shouldn't be a war.

And it is against economic war and also soft Ware that resistive economy finds its meaning (Hatami & Gafarpour, 2013). The leader of the Revolution Ayatollah Seyyed Ali Khamenei in his speeches concerning neutralizing the enemies plot making in economic fields, set the Iran's basic approach as resistive economy and asked all economic activist to take the necessary measures in this regard. Of institution of the country strategy "economy had set and activists of all economic measures to necessary. In the resistive economy, the country is ready to face with any difficult and hard conditions and for this reason Iran doesn't give up his position and ideas toward ban or international pressures. In the present time the resistive economy means that soft ware enters economy scope too and economy is one of the tools being used by the enemies in their new invasion against Iran · That means that economic sanctions tools place beside mental war and disturbing internal coherence, now it is therefore felt that a full economic war is in progress (Amiri and colleagues, 2012).

After imposing the unilateral and illegal sanctions of imperialism, our majesty leader pointed to necessity of formulating an independent economic model to develop the country considering the resistive economy as the only transformer of sanctions into opportunity and a mechanism to change Iran's economic path. In fact supporting the production, working and national capital is an approach and process having different economic, political and social basics and dimensions. One of the basic approaches to support national production is "resistive economy" in which can be effective in reforming and developing economic activities. This can be investigated as one of the national production supporting pillar, in which by neutralizing the sanctions referring to the domestic production factor and while applying it principles, leading deep changes in national production growth (Kalantar & Amraei 2012).

The tax has long story and in past times goats supplied parts of their costs through taxes and nowadays people pay taxes for their economic activities. This belief is institutionalized in general thoughts and there is growing tendency to pay tax We should keep in mind that since the tax revenues can separate economy from oil revenues, it is very effective in people's fate especially the next generations. During recent years the more focus was on tax revenues and occupies special place. The supreme leader's emphasis on resistive economy to reach this goal showing the effect of tax revenues on Iran's political foundation and to advance its goals. Every country's revenue fluctuates regarding natural mines and reservoirs and also existing productions and industries and of course world's policies says the best about price changes of sales. And this makes govt's use approaches in system and regarding the existing equipments according to their own international relations and o prevent emerging the economic crisis. Because of political and strategic position in Middle East, Iran always was attacked by western and European countries, and these countries resort to numerous tricks to retard Iran from its position, for example sanctions in recent years are of these threats. The idea of resistive economy and trying to reach to economic independence is our leaders concern and our majesty leaders' words pave the way for us to reach the excellence. Asking people to save the energy and natural resources, with his majesty words, is a key to be self dependent (Intamedia.ir, 2011). 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, 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:

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- 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.

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 computerizing the tax system can satisfy the convenience of tax payers and increase performance. Taxpayer, with full implementation of mechanization, enters into a cycle and typically become the workmate in tax office in Taxation affairs. Then the govt's needing to recognize the IT adoption indexes among users, increasing the e-govt services among users through using them. This important issue is correct about tax and adopting the e-tax system by the citizens and taxpayers is of high importance.

Technology Acceptance Models

Among the conducted studies in the group of technology acceptance, Vankatesh *et al.*, 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).

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.

Implementing the E-Tax System and its Effect on Resistive Economy

Looking at Iran's current situation we find out that now we are in conditions needing to design new patterns, flexible structures and dynamic in economic domains, but this had to begin longer past time and

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by advent of the Islamic republic of Iran, but unfortunately it didn't. Therefore, it is necessary to create some mechanisms by entering to the resistive policy domain, to create some mechanisms in different levels, making the least loss in the hardest situation and the most pressures and also use the current experiences in the best manner. The financial policy aimed at decreasing our economy's dependence to oil revenues is of high important issues, in which should be considered and redesigned. This leads to design a dynamic pattern aimed at evicting the oil revenues' from the govt's incomes, in addition to save and process the valuable oil reservoirs and increasing the value added rather than presale it, we consider other income sources that tax is their head. Presently, one of the most important and key point of govt's income sources, having high effect in every country's dependence and decision making is the TAX. In Iran, having very rich sources of gas and oil, tax is somehow ignored and authorities pay less time to create necessary mechanisms in tax domain, but in present situation there is an urgent need to pay attention to it more than before. Looking at other country's economic experiences having economy without oil we find out that tax is of their revenue sources. For example in Germany, tax revenues are of main govt's revenue sources, income tax(40%) and value added(30%) compromise the govt's revenue share. Paying attention to the tax structures and mechanisms help us to use other parts of this helping tool advantages. Tax, in addition to be a revenue, can be a tool to adjust the market by the govt. Tax can prevent black market in business setting, false relations between work and capital, decrease the differences, adjust the stagnancy and inflation and consecutively direct the economy. But this can be effective by keeping three principles of being applicable, economic and fair transactions; otherwise it'll have the reverse effects. Unfortunately in our tax system it is considered as revenue and other aspects is ignored. Analyzing our economy by using statistics and digits shows that this system couldn't be successful structurally. Also this system has a complex red tape making big barriers for it. Also related authorities, to attract the taxpayer's satisfaction, need to apply better laws and revise it in order to have an e-system sooner than usual.

Therefore, it is necessary to create mechanisms at different levels by entering the field of resistance policy, so that it minimizes the damage to the country in the most difficult conditions and most pressures, and uses of the current experiences in the best way. In this case one of the areas that must now be reviewed and redesigned, is the fiscal policy aiming to reduce the country's dependence on oil revenues, which is of requirements of the creating the resistive economy. To handle this great issue, in addition to reserve and process valuable oil reservoirs and to create value added in this case instead of unprocessed-selling, by designing the dynamic models aiming to draw out oil revenues from the Government's revenues, it considers other revenues including tax and to be used in an optimal way.. Now one of the most important and key sources of income has a significant role in the creation of the State independence and the power to decide for them, is tax. In our country, given such as oil and gas resources of our country are examples of the Government's income. Tax isn't considered importantly, and the State spent less time in creating the right mechanism in the field of tax because their income is guaranteed in the current circumstances, however, now this should be dealt more. By looking at the experiences of other countries that are oil-free economy also we find that in their most important sources of income, tax is considered as the most important income revenue. For example, in Germany, the tax revenues are considered as the Government's main sources of income. Tax compromises about forty percent of the income and value added compromises approximately 30 percent of the country's supply of the budget. Paying attention to the structures and mechanisms of tax and appropriate policy in this area also provides that this tool can be used from other financial benefits of that. Taxes in addition to being considered as a source of income, can be an adjusting tool to calm the by the State. Tuning tools such tax, have this property that they can prevent black business and false relationship between labor and capital, reduce the class differences, moderate the recession and inflation and on the whole direct the country. However, the financial instrument can be effective only if it uses the three principles of economic, efficiency and being fair, because otherwise comply not only won't be able to reach its goals, but can also put reversed influences on country's economy. Unfortunately, in our country's tax system, income is the only target in mind, and other aspects of it, including guiding the economy, is not considered, although this above goal isn't achieved well. So there need to optimize the use of this important tool and vital to the country, with

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reviews of the various parts that tax is the able to influence on it, to do the suitable policy making, so that in addition to increasing the efficiency of this tool in attracting money and reduce dependence on oil, the ability of adjusting and directing the country's economy can be achieved through tax system (Amini, 2012). The country's tax system analysis with relying on facts and figures shows that this system isn't very effective and couldn't provide the desired goals. On the other, one of the most important factors influencing the amount of tax and on tax system

Is the tax a system complexity of which is some sort of red tape.

The complexity in tax procedures causes problems in tax compliance and to execute the administrative processes and to increase the costs. In addition, in order to increase the actual participation of citizens at the outset of the e-Government, politicians are forced to renew their theoretical program to encourage and strengthen the citizens for the use of e-Government in the future.

Applying new information technology in organizations commonly referred to as a positive step to carry out organizational activities can be considered. To apply the technology successfully depends on its acceptance by the users.

Research shows that many of these IT's being created by spending too much time and expense, because are not accepted by users, usually remain idle. Move in the direction of the realization of e-Government and to increase strength and flexibility of digital economy and updating the tax tools, by implementation of tax system and paying attention to effective factors on acceptance of this technology among taxpayers can be as Golden opportunity and such as lubrication oil for the national economy run its wheels and consequently make us hope to more blossoming of resistive economy and excellence of Iran economic system.

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.

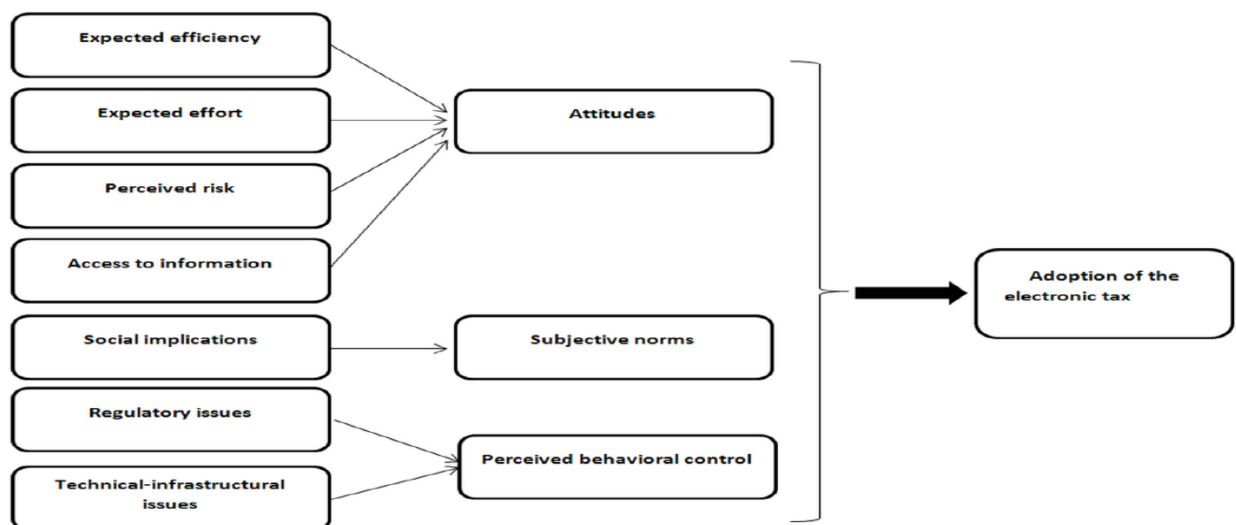


Figure1: Research conceptual model

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

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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
- fieldwork: to gather information on the target population, the questionnaire is used.

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 persons (legal or real Person).

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

N = statistical sample = 98,000

S² = error coefficient = (1.96)²

d = Desired probable accuracy = .05

n = Sample size

Lack of = P = .05 (The estimated rate of characteristics in society (hypothesis acceptance or rejection) = 0.5 q = 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.

Questionnaire Validity

Interaction and depth interviews with IT professionals and tax experts 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 (2), the questionnaire reliability has been confirmed using exploratory factor analysis and Cronbach's alpha.

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Table 2: 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	
Expected Performance	Q19	0.79	0.82
	Q20	0.89	
	Q21	0.92	
Access to information	Q24	0.89	0.73
	Q25	0.89	
	Q33	0.86	
Perceived risk	Q26	0.90	0.82
	Q27	0.50	
	Q34	-0.86	
Legal issues	Q28	0.80	0.72
	Q29	0.80	
	Q35	0.77	
Technical and infrastructural issues	Q30	0.92	0.70
	Q31	0.91	
	Q32	0.51	
Sampling qualification criteria KMO	0.898		
Bartlet's test	X^2	6359.544	
	Freedom degree	210	
	Level of significance	0.000	

Research Hypotheses

1) The Main Hypothesis

- 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

2) The Main Hypothesis

- 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

3) The Main Hypothesis

- 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.

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

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Analysis the Assumptions and Hypotheses: Descriptive Statistics: Demographic characteristics of respondents: Respondents descriptive data is provided in Table (3).

Table 3: 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
Computer experience	Post graduate and higher	78	20.4
	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
Internet experience	More than 7 years	115	30.1
	I have no experience with internet	67	17.5
	Less than one year	29	7.6
	1 – 3	88	23
The use of the Internet rate	3 – 7	116	30.4
	More than 7 years	82	21.5
	Every day	67	17.5
	Once a week	215	56.3
	Once a month	85	22.3
Access to a computer at work	Every few months	15	3.9
	y	275	72
	n	107	28
	PC connection to the internet at work	y	234
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
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

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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 (4).

Table 4: 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

Table 5 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 5: structural equation modeling fit indices

	Result	Desired range	amount	Index title
Chi-square	Approval	$0 < \frac{x^2}{df} < 5$	1.644	$\frac{x^2}{df}$
The root mean square error of approximation	Approval	RMSEA < 0.05	.41	RMSEA
The root mean of square residual	Approval	RMR ≥ 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

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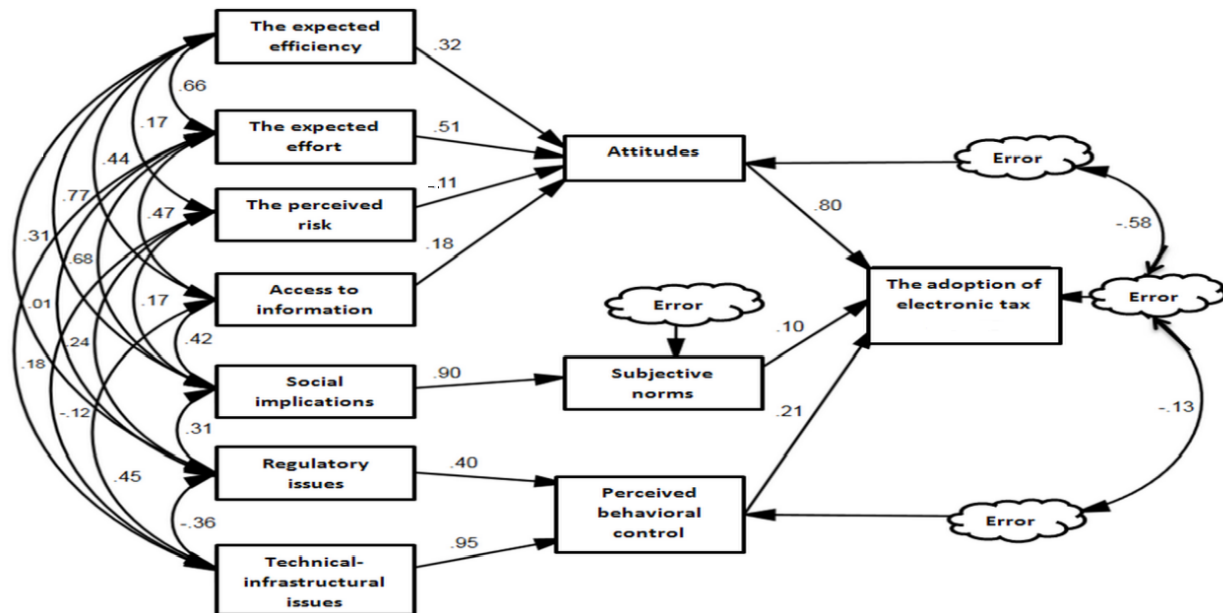


Figure 2: structural equations modeling in the standard approximating manner

CONCLUSIONS

Conclusions and Recommendations

The main objective of this research is to analyze the e-tax implementing obstacles and problems, as an effective factor on resistive economy, that based on this, it offers the study problems and by elaborating the conducted studies in other countries and investigating this system implementing process in Iran and using the past theories and surveys such as uniformed adoption theory and using planned behavior theory and technology and planned action theory and ... and also exchanging ideas and in-depth interviews with IT and tax experts an effective model was designed and performed. Results from analysis show that e-tax adoption depends on attitude, perceived behavioral control and mental norms, respectively. According to results from analysis the effective factors on attitude respectively Expected effort(.51%), Expected Performance(.32%), Access to information(.18%) and Perceived risk(-.11%) and the effective factors on mental norms, Social influences(.90%) and the effective factors on perceived behavioral control, the legal issues(.40%) and technical-infrastructural issues are(.95%),that the following factors are the main reasons:

Since the starting point of resistive economy is policy-making and planning to amplify all points of economy strengths and removing the facing weaknesses and deficits, therefore these mechanisms should be revised in a way that it identifies all useful factors, helping our economy. Certainly, implementing the e-tax system aiming at increasing the tax revenues, preventing tax evasion, decreasing the tax collecting costs, satisfying the taxpayers more, not dependence to the oil and Are effective factors in resistive economy growth and excellence?

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. This point was approved in Wang's research findings and also nadjafdari in 2011.

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

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suggested that the authorities should provide the continual use of e-tax by designing the simpler, more complete and more up to dated effective soft ware's and trying to educate taxpayer through different ways(direct educating, visual, audio and ...).

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 specially 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 calling for taxpayers and to minimize tax payments times.

What is important in enhancing the positive attitude toward acceptance of e-tax is access to information, transparency in servicing, taxpayers' familiarity with 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 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. 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. The high rate of social influences is a symbol of friends and acquaintances attention, and evidently their positive answer and satisfaction depends on their past experience. Because our people pay attention a lot tot other's ideas about e-tax, therefore paying attention to these priorities and moving toward taxpayer's satisfaction by tax authorities, is very important. Evidently, increasing the ease at use, sense of usefulness and creating an atmosphere free of risk regarding offered suggestions can be very effective to increase positive attitude and adoption the e-tax system. It should be noted also that the results are consistent with the results obtained by Taylor and Todd (1995).

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 good methods 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. 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-

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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 recoding 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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