



Factors Underlying Citizen Adoption and Use of the Internet for State Tax Filing

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Research Questions


- What factors lead citizens to use e-filing for their state taxes, rather than continuing to file by paper?
- What factors explain how satisfied e-filers are with the online process?



Purpose Statement

The purpose of this survey based, quasi-experimental research study is to examine two major questions:

- What factors predict the use of online tax filing systems versus paper filing systems? In particular – since demographic factors seem to be well established – what psychological factors or web site characteristics influence this decision?
- How do these same factors affect taxpayer satisfaction with online filing systems?



Why are these questions important?

- By understanding the basic factors that underlie e-government adoption and use, government agencies may begin to understand how real institutional change can take place.
- Organizations may be able to recognize reorganizing and restructuring opportunities that can help them to dramatically improve services.



E-Government Defined

- The provision of public services via the Internet in an effort to improve services for citizens.



Benefits of Electronic Filing to States

- Fewer error returns.
- Faster processing/better service.
- Faster and more complete availability of data for downstream purposes.
- Less costly to process returns.



Electronic Filing Choices

- Engage the services of a tax preparer to prepare and submit the tax return on the taxpayer's behalf.
- File directly from their home/office personal computer.



Foundational Theories/Models

- Diffusion of Innovations
- Technology Adoption Model
- Theory of Reasoned Action
- Supporting Concepts:
 - Trust
 - Co-production



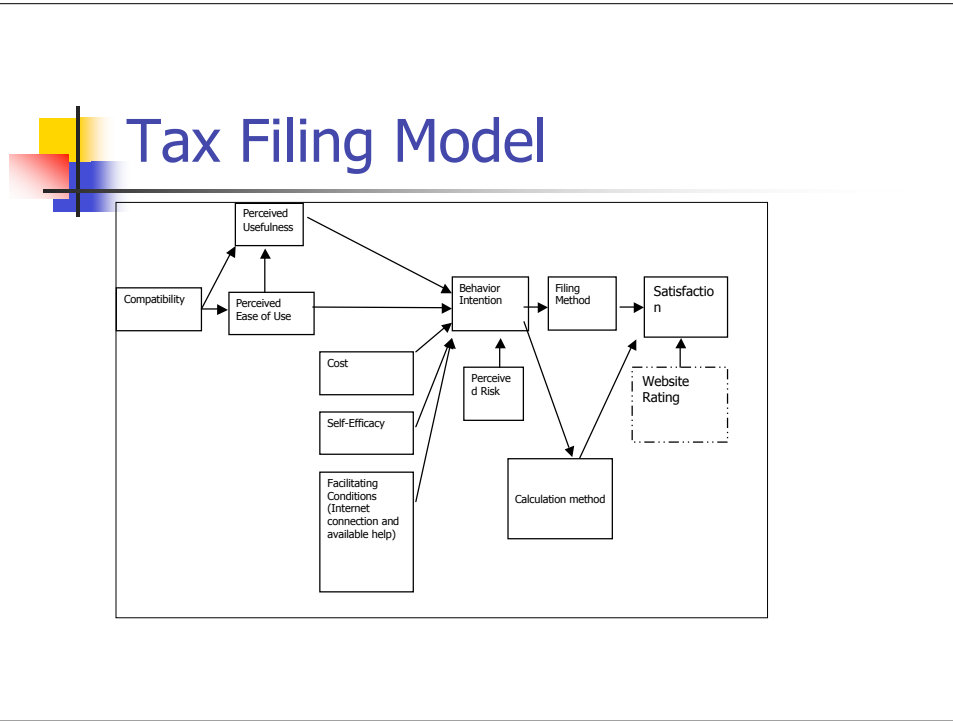
Dependent Variables

- e-filing method
- Level of customer satisfaction with the filing method.



Independent Variables

- Perceived ease of use
- Website rating for ease of use
- Perceived usefulness
- Compatibility
- Self-efficacy
- Resource facilitating conditions
- Perceived risk



Data Analysis

Anticipated methods include:

- structural equation modeling (SEM)
- One and two factor ANOVA and MANOVA

Other statistical analyses such as multiple regression and discriminant function may be used to assess relationships between dependent and independent variables.



Limitations

Generalizability



Significance and Implications

- Cross-national comparison of the use of e-government tools.
- Analysis of attitudinal as well as demographic factors for e-government services.
- The first online tax study to incorporate measures of website characteristics.
- The first online tax study to examine the effect of filing cost.
- Contribution to existing theoretical models of e-government services, technology adoption and coproduction.