## RESEARCH ON THE COMPUTER RELATED FACTORS OF INCOME TAX FILING

## 黃聰銘、翁淑緣

E-mail: 9015632@mail.dyu.edu.tw

## ABSTRACT

FOR TAXPAYER, THE FILING OF INCOME TAX IS A VERY CUMBERSOME TASK. THE INCOME REVENUE SERVICE HAS PROVIDED THE BAR CODE METHOD AND INTERNET FILING FOR TAXPAYER TO CHOOSE. THE UTILIZATION OF BOTH APPROACHES IS NOT VERY HIGH. THE STUDY AIMS TO EXPLORE THE TAXPAYER'S COMPUTER RELATED FACTORS OF INCOME TAX FILING, TO UNDERSTAND THE FACTORS INFLUENCING THE TAXPAYER'S SELECTION OF TAX FILING APPROACHES. AND TO PROVIDE SOME USEFUL REFERENCE FOR THE INCOME REVENUE SERVICE TO IMPROVE THEIR INCOME TAX FILING APPROACHES. THE VARIABLES IN THIS STUDY INCLUDED TAXPAYER'S DEMOGRAPHIC DATA, INTERNET USERS CHARACTERISTICS, COMPUTER KNOWLEDGE, THE CONDITION AND FEELING OF INCOME TAX FILING. THE FOLLOWING VARIABLES ARE FOUND TO HAVE SIGNIFICANT CORRELATION WITH THE SELECTION OF INCOME TAX FILING APPROACHES: TAXPAYER'S GENDER, EDUCATION, INCOME, THE ACCOUNT NUMBER OF USING COMPUTER INTERNET, OWN COMPUTER AT HOME, THE REQUIREMENT OF COMPUTER AT WORK, THE MAJOR APPROACH TO CONNECT TO INTERNET, COMPUTER ANXIETY, COMPUTER SELF-EFFICACY, THE FREQUENCY OF COMPUTER USAGE, THE FREQUENCY OF USING INTERNET, THE SATISFACTION AND EASINESS OF INCOME TAX FILING WITH COMPUTER. FROM DISCRIMINATE ANALYSIS, IT WAS FOUND THAT THE TWO VARIABLES OF EDUCATED COMPUTER USER AND THE ACCESSIBILITY OF COMPUTER COULD EFFECTIVELY DISCRIMINATE THE TAXPAYERS CLOSED DIFFERENT INCOME TAX FILING APPROACHES. ALSO, THE DISCRIMINATE FUNCTION OF EDUCATED COMPUTER USER HAS SIGNIFICANT CORRELATION WITH THE TAXPAYER'S COMPUTER KNOWLEDGE AND THE TAXPAYER'S PERSONAL DEMOGRAPHIC VARIABLES. THE DISCRIMINATE FUNCTION OF COMPUTER ACCESSIBILITY HAS SIGNIFICANT CORRELATION WITH THE TAXPAYER 'S ACCESS OF COMPUTER AND THEIR SATISFACTION WITH INCOME TAX FILING.

Keywords: TAX FILING APPROACHES, COMPUTER KNOWLEDGE, COMPUTER ANXIETY, COMPUTER SELF-EFFICACY

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