

# Chapter XXIII

## E-File Adoption: Diffusion, Experience, and Trust

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### ABSTRACT

*In the United States (U.S.), Congress has set ambitious goals for the diffusion of several e-government initiatives. One of congress' recent goals was to significantly increase the percentage of tax and informational returns filed electronically. This chapter proposes a model of e-file adoption that integrates diffusion of innovation theory, online trust, and e-government experience into a comprehensive view of e-file acceptance. To test the model we administered a survey to 260 graduate and undergraduate students. The results of multiple linear regression analysis indicate that the proposed model explains 76% of the variance in intention to use an e-file system. Relative advantage, compatibility, trust of the government, trust of the Internet, e-filing in the past year, and previous completion of an e-government transaction all had a positive impact on e-file adoption. Implications for practice and research are discussed.*

### INTRODUCTION

An enormous amount of money has been spent on e-government services worldwide. However, to date the results have been hard to measure and disappointing by most measures. One thing that has become inherently clear is that setting up e-government systems simply to duplicate brick and mortar equivalents is a tremendous waste of

citizens' time and money. An efficient effective e-government service is designed with the user in mind, not the bureaucrat. E-government is not all about the technology, it involves rethinking and redesigning the way government operates. One issue that has continued to elude government agencies in their quest for e-government adoption is the need for cohesive multi-channel distribution. It should not make a difference whether a citizen

contacts the government agency via the internet, telephone, in person, or in writing; they outcome should be the same and it should be done in an efficient and effective manner (Economist 2008).

To date, e-government websites have been more about quantity than they have about quality. In contrast, e-commerce has been a resounding success by any measure of success. E-commerce has transformed industries, such as travel. However, in contrast e-government initiatives have not seen nearly the success and to date has only proven to be extremely expensive. The underlying issue to date has not necessarily been a problem of design, but utilization. The key to successful e-government, are systems that are utilized and meet users' needs. Several countries are making efforts to meet these needs through transformational government. According to the Transformational Government Annual Report published by the Cabinet Office in the United Kingdom (UK), public services are being redesigned to enhance Website rationalization, shared services and customer satisfaction. Regarding Website rationalization, more than 900 government websites have been scheduled for closure to make it easier for people to find information online. In terms of shared services, over half of UK government employees participate in shared corporate services. Finally, the public sector has adapted new best practice standards to improve customer satisfaction (Cabinet 2008).

One of the greatest benefits of e-government is convenient access to information and services. It just as well could be referred to as i-government, where "i" stands for information. Before the Internet, getting information from any aspect of the government could prove to be quite a feat. Getting the right form and finding out how to fill it out almost always involved going to the post office, writing a letter, enclosing a self-addressed stamped envelope, or even going to a government office and waiting in line to speak to someone. The information came at a cost, paid for by your time, effort, and in some cases fees.

Today, governments in almost all advanced countries house virtually all documents intended for the public online (somewhere in cyberspace). This gives the citizen access to almost anything they might want. It goes without saying that simply providing information online is no guarantee of good e-government (being able to download a form does not mean that it gets filled out correctly and sent to the right place). Making the right forms readily available is only part of it, getting citizens to adopt the e-services has proven to be the real challenge.

According to Brown University's annual Global e-Government Study the United States (U.S.) ranked fourth out of 198 countries surveyed in global e-government (Fletcher 2002). A flagship project in the U.S. is [usa.gov](http://usa.gov), which is critically acclaimed as the best single e-government website in the world. Its sole purpose is to provide information to citizens including links to over 100 online services, including links to renew a passport, download visa forms, etc. One electronic service that is receiving a great deal of attention beyond simply posting information on the web: e-filing. The electronic filing of income tax returns (the e-file program) has grown into a Congressional initiative, however, its outright adoption by citizens has not yet been fully achieved. E-filing has the potential to improve the overall process of tax filing for the individual filer while at the same time reducing the cost to both taxpayers and tax collection agencies (Fu, Farn et al. 2006).

E-file services have been implemented with the goal of easing the burden on the taxpayer and increase compliance through the innovative use of technology (IRS 2004). The Internal Revenue Service (IRS) has a documented goal in which any exchange or transaction that currently occurs in person, over the phone or in writing can be accomplished electronically. In response, congress set a goal of having 80% of all tax and informational returns filed electronically by 2007 (IRS 2004). The use of IRS endorsed e-file systems has continued to grow over the last couple of

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