

**ACCEPTANCE OF ELECTRONIC TAX FILING:  
A STUDY OF MALAYSIAN TAXPAYERS  
ADOPTION INTENTIONS**

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A Study of Malaysian Taxpayers  
Adoption Intentions

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## **ABSTRACT**

E-government plays an increasingly dominant role in efforts to foster effective and efficient delivery service enabling the government to become more responsive to its citizens needs. However, the successful implementation of e-government is contingent upon understanding factors affecting citizens' adoption intentions. This study emulates the research by Featherman and Pavlou (2003) that integrated perceived risk facets within the Technology Acceptance Model. IRB's e-filing system, one of Malaysia's most important e-government initiatives was used to explore users' risk perceptions of e-government and the factors affecting their adoption intentions. A survey questionnaire was administered to registered individual taxpayers at IRB offices in Selangor and Federal Territory of Kuala Lumpur and Putrajaya as well as participating corporations in the same areas. Results indicate that even though all the risk facets especially privacy are recognized by Malaysian taxpayers to be associated with e-filing, they are not letting that perception to affect their intention to adopt. Perceived ease of use meanwhile strongly predicts the intention to adopt e-filing system. The implications of this study in order to promote the acceptance of e-government initiatives are presented.

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