FACULTY OF BUSINESS & ACCOUNTANCY

Survey on the "Acceptance of Electronic Tax Filing by Malaysian Taxpayers"

Dear Sir / Madam,

We are inviting you to participate in this study titled "Acceptance of Electronic Tax Filing by Malaysian Taxpayers. The purpose of this study is to explore the factors affecting Malaysian taxpayers' intentions to adopt e-filing. Through better understanding of the public perceptions of e-filing, the Inland Revenue Board (IRB) could help to improve the perception of Malaysian people towards e-government services generally and e-filing specifically.

This project is conducted as part of a research project, which shall be submitted in partial fulfillment of the requirements for my degree Master of Business Administration (MBA) from University Malaya. The questionnaire is easy to answer and it will take not more than 10 minutes of your valuable time. Please answer all the questions and handover the completed questionnaire at any IRB's assessment branch counters in Klang Valley. Your response will be treated with the strictest confidentiality.

Your active participation will be greatly appreciated.

Yours sincerely,

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Section A

In this section, please answer the following questions about the risks or potential risks of the e-filing method. Please tick (/) only once for each statement. All information will be kept confidential**.**

1	3	5	7	**9**
Strongly Disagree	**Disagree**	**Neither Agree nor Disagree**	**Agree**	**Strongly Agree**

	Statement	**1**	**3**	**5**	**7**	**9**
1	The e-filing system might not perform well and create problems.	☐	☐	☐	☐	☐
2	The security systems built into e-filing are not strong enough to protect my sensitive information	☐	☐	☐	☐	☐
3	The likelihood that there will be something wrong with the performance of e-filing system or that it will not work properly is very high.	☐	☐	☐	☐	☐
4	Considering the expected level of service performance of e-filing system, for you to sign up for and adopt it would be very risky.	☐	☐	☐	☐	☐
5	E-filing servers may not perform well and process transactions incorrectly.	☐	☐	☐	☐	☐
6	The chances of you losing control over the privacy of your information when using e-filing are very high.	☐	☐	☐	☐	☐
7	My signing up for and adopting of e-filing would lead to a loss of privacy for me because my personal information would be used without my knowledge.	☐	☐	☐	☐	☐
8	Internet hackers (criminals) might take control of my personal information if I used e-filing.	☐	☐	☐	☐	☐
9	The e-filing will not fit in well with my self-image or self-concept.	☐	☐	☐	☐	☐
10	The adoption of the e-filing system would lead to a psychological loss for me because it would not fit in well with my self-image or self-concept.	☐	☐	☐	☐	☐

1	3	5	7	**9**
Strongly Disagree	**Disagree**	**Neither Agree nor Disagree**	**Agree**	**Strongly Agree**

	Statement	**1**	**3**	**5**	**7**	**9**
11	If you had begun to adopt e-filing, the chances that you will lose time due to having to switch to a different filing method are very high.	☐	☐	☐	☐	☐
12	My signing up for and adoption of e-filing services would lead to a loss of convenience of me because I would have to waste a lot of time fixing errors.	☐	☐	☐	☐	☐
13	Considering the investment of my time involved to switch to e-filing makes them very risky.	☐	☐	☐	☐	☐
14	The possible time loss from having to set-up and learn how to use e-filing makes them very risky.	☐	☐	☐	☐	☐
15	On the whole, considering all sorts of factors combined, signing up for and adoption of e-filing will be very risky.	☐	☐	☐	☐	☐
16	Using e-filing to file my income tax return would be risky.	☐	☐	☐	☐	☐
17	E-filing systems are dangerous to use.	☐	☐	☐	☐	☐
18	Using e-filing would add great uncertainty to my yearly tax filing.	☐	☐	☐	☐	☐
19	Using e-filing exposes you to an overall risk.	☐	☐	☐	☐	☐

Section B

In this section, please answer the following questions about the usefulness and ease of use of the e-filing method. Please tick (/) only once for each statement. All information will be kept confidential**.**

1	3	5	7	**9**
Strongly Disagree	**Disagree**	**Neither Agree nor Disagree**	**Agree**	**Strongly Agree**

	Statement	**1**	**3**	**5**	**7**	**9**
1	I intend to use e-filing method for my income tax return next year.	☐	☐	☐	☐	☐
2	In choosing filing methods for my income tax return, e-filing method is my first priority.	☐	☐	☐	☐	☐
3	I would like to recommend e-filing method to my relatives and friends.	☐	☐	☐	☐	☐
4	E-filing will be of no benefit to me.	☐	☐	☐	☐	☐
5	Using e-filing will speed the tax-filing process.	☐	☐	☐	☐	☐
6	The advantages of e-filing will outweigh the disadvantages.	☐	☐	☐	☐	☐
7	Overall, using e-filing will be advantageous.	☐	☐	☐	☐	☐
8	Learning to use e-filing would be easy for me.	☐	☐	☐	☐	☐
9	I find e-filing easy to use.	☐	☐	☐	☐	☐
10	It is not easy for me to be skillful in using e-filing.	☐	☐	☐	☐	☐

1	3	5	7	**9**
Strongly Disagree	**Disagree**	**Neither Agree nor Disagree**	**Agree**	**Strongly Agree**

	Statement	**1**	**3**	**5**	**7**	**9**
11	It is easy for me to input and modify data when I use e-filing.	☐	☐	☐	☐	☐
12	Instructions for using e-filing will be easy to follow.	☐	☐	☐	☐	☐
13	My interaction with e-filing is clear and understandable.	☐	☐	☐	☐	☐

Section C: Demographic Profile

In this section, please answer the following questions about yourself. Please tick (/) only once for each statement. All information will be kept confidential**.**

1. Gender

☐ Male ☐ Female

2. Age

☐ Less than 30 years ☐ 30 - 39 years ☐ 40 - 55 years
☐ 56 - 65 years ☐ Above 66 years

3. Ethnic group

☐ Malay ☐ Chinese
☐ Indian ☐ Others (please specify) _____

4. Education

☐ Primary School ☐ Secondary School ☐ Diploma
☐ Undergraduate ☐ Masters ☐ PhD

5. Years on Internet

☐ None ☐ 1-3 years ☐ 4-6 years
☐ 7-9 years ☐ 10 years and above

6. Computer and Network Facilities

☐ Have no computer ☐ Have computer(s) but no Internet Connection
☐ Dial Up ☐ Broadband

7. Frequency of Internet use

☐ Never ☐ Less than one time per month
☐ Once a month ☐ Once a week ☐ Everyday

8. Type of Taxpayer

☐ Employment (SG) ☐ Business (OG)

9. Method of submitting tax form

☐ Manual ☐ E-filing

10. Person who completed your yearly tax form before submission

☐ Personally ☐ Tax Agent

~ Thank you for your time and cooperation ~

1. ANALYSIS OF MEASURES

1.1 RELIABILITY TEST

1.1.1 Performance Risk

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.870	.871	5

Inter-Item Correlation Matrix

	PFMR1	PFMR2	PFMR3	PFMR4	PFMR5
PFMR1	1.000	.550	.546	.606	.607
PFMR2	.550	1.000	.521	.523	.603
PFMR3	.546	.521	1.000	.576	.595
PFMR4	.606	.523	.576	1.000	.624
PFMR5	.607	.603	.595	.624	1.000

1.1.2 Privacy Risk

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.905	.905	3

Inter-Item Correlation Matrix

	PRVR1	PRVR2	PRVR3
PRVR1	1.000	.782	.726
PRVR2	.782	1.000	.776
PRVR3	.726	.776	1.000

1.1.3 Psychological Risk

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.856	.856	2

Inter-Item Correlation Matrix

	PYCR1	PYCR1
PYCR1	1.000	.749
PYCR1	.749	1.000

1.1.4 Time Risk

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.891	.894	4

Inter-Item Correlation Matrix

	TMR1	TMR2	TMR3	TMR4
TMR1	1.000	.651	.615	.616
TMR2	.651	1.000	.763	.700
TMR3	.615	.763	1.000	.730
TMR4	.616	.700	.730	1.000

1.1.5 Overall Risk

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.920	.921	5

Inter-Item Correlation Matrix

	OVR1	OVR2	OVR3	OVR4	OVR5
OVR1	1.000	.757	.659	.668	.735
OVR2	.757	1.000	.668	.615	.719
OVR3	.659	.668	1.000	.706	.778
OVR4	.668	.615	.706	1.000	.703
OVR5	.735	.719	.778	.703	1.000

1.1.6 Adoption Intention

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.977	.977	3

Inter-Item Correlation Matrix

	ADPI1	ADPI2	ADPI3
ADPI1	1.000	.940	.927
ADPI2	.940	1.000	.937
ADPI3	.927	.937	1.000

1.1.7 Perceived Usefulness

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.752	.776	4

Inter-Item Correlation Matrix

	PU1	PU2	PU3	PU4
PU1	1.000	.227	.193	.191
PU2	.227	1.000	.670	.699
PU3	.193	.670	1.000	.805
PU4	.191	.699	.805	1.000

1.1.8 Perceived Ease of Use

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.791	.820	6

Inter-Item Correlation Matrix

	PEOU1	PEOU2	PEOU3	PEOU4	PEOU5	PEOU6
PEOU1	1.000	.708	.141	.340	.462	.552
PEOU2	.708	1.000	.059	.562	.677	.700
PEOU3	.141	.059	1.000	-.066	.035	.031
PEOU4	.340	.562	-.066	1.000	.740	.699
PEOU5	.462	.677	.035	.740	1.000	.841
PEOU6	.552	.700	.031	.699	.841	1.000

2. TESTING OF HYPOTHESES

2.1 FACTOR ANALYSIS (Results and Analysis on Research Question 1 and *H_1)*

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.935
Bartlett's Test of Sphericity	Approx. Chi-Square	3106.044
	df	91.000
	Sig.	.000

Total Variance Explained

Component	Initial Eigenvalues			Extraction Sums of Squared Loadings			Rotation Sums of Squared Loadings[a]
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %	Total
1	8.082	57.727	57.727	8.082	57.727	57.727	7.072
2	1.496	10.684	68.411	1.496	10.684	68.411	6.734
3	.719	5.134	73.545				
4	.664	4.744	78.288				
5	.489	3.490	81.779				
6	.422	3.015	84.794				
7	.390	2.785	87.578				
8	.349	2.493	90.071				
9	.335	2.390	92.461				
10	.288	2.059	94.520				
11	.228	1.630	96.150				
12	.201	1.432	97.582				
13	.183	1.310	98.893				
14	.155	1.107	100.000				

Extraction Method: Principal Component Analysis.

a. When components are correlated, sums of squared loadings cannot be added to obtain a total variance.

Correlation Matrix

		PFMR1	PFMR2	PFMR3	PFMR4	PFMR5	PRVR1	PRVR2	PRVR3	PYCR1	PYCR2	TMR1	TMR2	TMR3	TMR4
Correlation	PFMR1	1.000													
	PFMR2	.594	1.000												
	PFMR3	.545	.532	1.000											
	PFMR4	.616	.567	.580	1.000										
	PFMR5	.624	.620	.593	.633	1.000									
	PRVR1	.603	.675	.566	.650	.674	1.000								
	PRVR2	.532	.621	.521	.587	.602	.801	1.000							
	PRVR3	.518	.647	.559	.509	.603	.725	.772	1.000						
	PYCR1	.498	.450	.406	.616	.533	.488	.476	.468	1.000					
	PYCR2	.433	.399	.363	.585	.552	.447	.506	.472	.770	1.000				
	TMR1	.450	.364	.389	.529	.437	.405	.444	.433	.500	.546	1.000			
	TMR2	.518	.429	.415	.561	.543	.503	.546	.449	.573	.637	.675	1.000		
	TMR3	.494	.453	.385	.550	.524	.514	.552	.499	.588	.663	.639	.786	1.000	
	TMR4	.471	.374	.378	.509	.520	.488	.498	.424	.550	.586	.641	.726	.746	1.000

Rotated Component Matrix

	Component	
	1	2
PRVR 1	.841	
PFMR2	.803	
PRVR3	.796	
PRVR2	.772	.346
PFMR3	.721	
PFMR5	.716	.403
PFMR1	.666	.375
PFMR4	.624	.505
TMR2	.305	.825
TMR3	.311	.824
TMR4		.811
PYCR2	.303	.772
TMR1		.762
PYCR1	.373	.689

Extraction Method: Principal Component Analysis.

Rotation Method: Varimax with Kaiser Normalization.

a. Rotation converged in 3 iterations.

2.2 MULTIPLE REGRESSION (Result on Research Question 1 and H_2)

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.206[a]	.042	.023	2.64301

a. Predictors: (Constant), Overall Risk, Psychological Risk, Privacy Risk, Performance Risk , Time Risk

b. Dependent Variable: Adoption Intention

ANOVA

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	76.125	5	15.225	2.180	.057[a]
	Residual	1718.437	246	6.986		
	Total	1794.562	251			

a. Predictors: (Constant), Overall Risk, Psychological Risk, Privacy Risk, Performance Risk , Time Risk

b. Dependent Variable: Adoption Intention

Coefficients

Model		Unstandardized Coefficients		Standardized Coefficients			95% Confidence Interval for B		Correlations			Collinearity Statistics	
		B	Std. Error	Beta	t	Sig.	Lower Bound	Upper Bound	Zero-order	Partial	Part	Tolerance	VIF
1	(Constant)	4.640	.496		9.350	.000	3.663	5.618					
	PFMR	-.082	.198	-.045	-.414	.679	-.472	.308	-.013	-.026	-.026	.329	3.038
	PRVR	.196	.143	.142	1.371	.172	-.086	.478	.048	.087	.086	.362	2.761
	PYCR	-.400	.162	-.229	-2.471	.014	-.719	-.081	-.128	-.156	-.154	.455	2.199
	TMR	-.136	.203	-.078	-.673	.501	-.536	.263	-.054	-.043	-.042	.288	3.473
	OVR	.278	.212	.160	1.309	.192	-.140	.696	.008	.083	.082	.261	3.829

Collinearity Diagnostics

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions					
				(Constant)	PFMR	PRVR	PYCR	TMR	OVR
1	1	5.690	1.000	.00	.00	.00	.00	.00	.00
	2	.111	7.156	.62	.01	.01	.05	.07	.05
	3	.085	8.204	.21	.05	.30	.21	.03	.00
	4	.056	10.057	.10	.03	.04	.67	.17	.14
	5	.030	13.781	.06	.72	.29	.06	.19	.24
	6	.028	14.209	.00	.20	.36	.00	.54	.58

a. Dependent Variable: Adoption Intention

2.3 CORRELATION (Results and Analysis on Research Question 2 that has an effect on *H3* and *H4)*

		ADPI	PU	PEOU	PR
Adoption Intention	Pearson Correlation	1.000	.034	.146*	-.029
	Sig. (1-tailed)		.295	.010	.323
	N	254.000	254	252	250
Perceived Usefulness	Pearson Correlation	.034	1.000	.742**	.488**
	Sig. (1-tailed)	.295		.000	.000
	N	254	256.000	254	251
Perceived Ease of Use	Pearson Correlation	.146*	.742**	1.000	.460**
	Sig. (1-tailed)	.010	.000		.000
	N	252	254	254.000	249
Perceived Risk	Pearson Correlation	-.029	.488**	.460**	1.000
	Sig. (1-tailed)	.323	.000	.000	
	N	250	251	249	252.000

*. Correlation is significant at the 0.05 level (1-tailed).

**. Correlation is significant at the 0.01 level (1-tailed).

3. DEMOGRAGRAPHIC COMPARISON

3.1 t-test for Gender

Independent Samples Test

		Levene's Test for Equality of Variances		t-test for Equality of Means						
									95% Confidence Interval of the Difference	
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	Lower	Upper
ADPI	Equal variances assumed	.314	.576	-.618	245	.537	-.21197	.34296	-.88749	.46356
	Equal variances not assumed			-.617	239.736	.538	-.21197	.34373	-.88909	.46516
PR	Equal variances assumed	1.336	.249	-2.808	244	.005	-.48290	.17195	-.82159	-.14421
	Equal variances not assumed			-2.796	235.745	.006	-.48290	.17270	-.82314	-.14267
PEOU	Equal variances assumed	.381	.537	.383	246	.702	.05865	.15322	-.24313	.36044
	Equal variances not assumed			.381	235.341	.704	.05865	.15409	-.24492	.36222
PU	Equal variances assumed	.029	.864	-.129	247	.897	-.02212	.17153	-.35997	.31572
	Equal variances not assumed			-.129	244.539	.897	-.02212	.17149	-.35990	.31566

3.2 ANOVA for Age Groups

Test of Homogeneity of Variances

	Levene Statistic	df1	df2	Sig.
ADPI	.635	3	243	.593
PU	.344	3	245	.793
PEOU	.370	3	244	.775
PR	.409	3	242	.747

ANOVA

		Sum of Squares	df	Mean Square	F	Sig.
ADPI	Between Groups	35.518	3	11.839	1.652	.178
	Within Groups	1741.800	243	7.168		
	Total	1777.317	246			
PU	Between Groups	7.188	3	2.396	1.322	.268
	Within Groups	443.999	245	1.812		
	Total	451.187	248			
PEOU	Between Groups	.626	3	.209	.143	.934
	Within Groups	356.499	244	1.461		
	Total	357.125	247			
PR	Between Groups	.878	3	.293	.155	.926
	Within Groups	456.031	242	1.884		
	Total	456.909	245			

3.3 ANOVA for Ethnic Groups

Test of Homogeneity of Variances

	Levene Statistic	df1	df2	Sig.
ADPI	1.080	3	243	.358
PU	.814	3	245	.487
PEOU	.728	3	244	.536
PR	1.846	3	242	.139

ANOVA

		Sum of Squares	df	Mean Square	F	Sig.
ADPI	Between Groups	17.337	3	5.779	.798	.496
	Within Groups	1759.980	243	7.243		
	Total	1777.317	246			
PU	Between Groups	7.918	3	2.639	1.459	.226
	Within Groups	443.269	245	1.809		
	Total	451.187	248			
PEOU	Between Groups	9.947	3	3.316	2.330	.075
	Within Groups	347.178	244	1.423		
	Total	357.125	247			
PR	Between Groups	16.105	3	5.368	2.947	.034
	Within Groups	440.804	242	1.822		
	Total	456.909	245			

3.4 ANOVA for Education

Test of Homogeneity of Variances

	Levene Statistic	df1	df2	Sig.
ADPI	4.172	3	239	.007
PU	.620	3	241	.603
PEOU	.933	3	240	.426
PR	1.076	3	238	.360

ANOVA

		Sum of Squares	df	Mean Square	F	Sig.
ADPI	Between Groups	76.497	3	25.499	3.634	.014
	Within Groups	1676.820	239	7.016		
	Total	1753.317	242			
PU	Between Groups	26.667	3	8.889	5.123	.002
	Within Groups	418.133	241	1.735		
	Total	444.800	244			
PEOU	Between Groups	33.655	3	11.218	8.459	.000
	Within Groups	318.277	240	1.326		
	Total	351.932	243			
PR	Between Groups	11.763	3	3.921	2.109	.100
	Within Groups	442.425	238	1.859		
	Total	454.188	241			

3.5 ANOVA for Years of internet experience

Test of Homogeneity of Variances

	Levene Statistic	df1	df2	Sig.
ADPI	2.797	4	242	.027
PU	1.476	4	244	.210
PEOU	.817	4	243	.515
PR	.356	4	241	.840

ANOVA

		Sum of Squares	df	Mean Square	F	Sig.
ADPI	Between Groups	44.926	4	11.232	1.569	.183
	Within Groups	1732.391	242	7.159		
	Total	1777.317	246			
PU	Between Groups	14.940	4	3.735	2.089	.083
	Within Groups	436.247	244	1.788		
	Total	451.187	248			
PEOU	Between Groups	44.490	4	11.123	8.645	.000
	Within Groups	312.635	243	1.287		
	Total	357.125	247			
PR	Between Groups	11.722	4	2.930	1.586	.179
	Within Groups	445.187	241	1.847		
	Total	456.909	245			

3.6 ANOVA for Frequency of Internet use

Test of Homogeneity of Variances

	Levene Statistic	df1	df2	Sig.
MeanTotalADPI	1.800	4	242	.129
Mean for Total Perceived Usefulness	1.651	4	244	.162
Mean for Total Perceived Ease of Use	.917	4	243	.455
MeanTotalPRaOR	.622	4	241	.647

ANOVA

		Sum of Squares	df	Mean Square	F	Sig.
ADPI	Between Groups	43.280	4	10.820	1.510	.200
	Within Groups	1734.037	242	7.165		
	Total	1777.317	246			
PU	Between Groups	28.907	4	7.227	4.176	.003
	Within Groups	422.280	244	1.731		
	Total	451.187	248			
PEOU	Between Groups	32.059	4	8.015	5.991	.000
	Within Groups	325.066	243	1.338		
	Total	357.125	247			
PR	Between Groups	9.388	4	2.347	1.264	.285
	Within Groups	447.521	241	1.857		
	Total	456.909	245			

3.7 t-test for Venue where the Questionnaires were being distributed

Group Statistics

	Venue where the questionnaires were being distributed	N	Mean	Std. Deviation	Std. Error Mean
ADPI	IRB	127	4.5538	2.79967	.24843
	Companies	127	4.0919	2.53187	.22467
PU	IRB	129	3.2132	1.52681	.13443
	Companies	127	3.0472	1.24472	.11045
PEOU	IRB	129	3.2558	1.31532	.11581
	Companies	125	3.2133	1.15190	.10303
PR	IRB	126	3.4211	1.47230	.13116
	Companies	126	3.9783	1.22098	.10877

Independent Samples Test

		Levene's Test for Equality of Variances		t-test for Equality of Means						
									95% Confidence Interval of the Difference	
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	Lower	Upper
ADPI	Equal variances assumed	5.347	.022	1.379	252	.169	.46194	.33495	-.19772	1.12160
	Equal variances not assumed			1.379	249.495	.169	.46194	.33495	-.19775	1.12164
PU	Equal variances assumed	9.952	.002	.952	254	.342	.16593	.17426	-.17724	.50911
	Equal variances not assumed			.954	245.498	.341	.16593	.17398	-.17676	.50863
PEOU	Equal variances assumed	2.774	.097	.273	252	.785	.04248	.15533	-.26343	.34839
	Equal variances not assumed			.274	249.479	.784	.04248	.15500	-.26280	.34776
PR	Equal variances assumed	6.840	.009	-3.270	250	.001	-.55723	.17040	-.89283	-.22163
	Equal variances not assumed			-3.270	241.726	.001	-.55723	.17040	-.89288	-.22157

LEMBAGA HASIL DALAM NEGERI,
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Ruj. Tuan:

Ruj. Kami: LHDN.01/11.3/175/5-2 klt.2
P.5110

Tarikh: 27 Februari 2009

Kepada sesiapa yang berkenaan

Tuan / Puan,

SURAT KEBENARAN UNTUK MENJALANKAN KAJIAN DI LEMBAGA HASIL DALAM NEGERI MALAYSIA (LHDNM)

Dengan segala hormatnya saya merujuk kepada perkara di atas.

2. Adalah dimaklumkan bahawa pegawai berikut telah diberi kebenaran untuk menjalankan kajian di LHDNM bagi tujuan pangajian Sarjana beliau seperti berikut:

Nama Pegawai : **Cik Nor Haida binti Abdul Hamid**

Tajuk / Skop : ***" Acceptance of E-Filing Services: A Study of Malaysian Taxpayers Adoption Intentions";***

3. Sehubungan itu, diharapkan tuan / puan dapat memberi kerjasama yang sewajarnya. Untuk makluman tuan / puan, semua maklumat yang diperolehi daripada kajian ini adalah **SULIT** mengikut peruntukan Akta Cukai Pendapatan 1967 termasuk nama individu, syarikat, alamat, pekerjaan dan lain-lain dan semua maklumat tersebut hanya akan digunakan untuk tujuan akademik sahaja.

Sekian, terima kasih.

" BERKHIDMAT UNTUK NEGARA "
" MESRA MEMBANTU MEMUASKAN "
" ORGANISASI BERIKTIRAF MS ISO 9001 : 2000 "

Saya yang menurut perintah,

[MARZITA BINTI MOHAMAD]
Timbalan Pengarah
Bahagian Pembangunan Organisasi
b.p Ketua Pegawai Eksekutif/Ketua Pengarah Hasil Dalam Negeri
Lembaga Hasil Dalam Negeri Malaysia