INFORMATION TECHNOLOGY AND TAX ADMINISTRATION IN ADAMAWA STATE BOARD OF INTERNAL REVENUE YOLA-NIGERIA

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Abstract
This paper focused on the impact of information technology on tax administration in Adamawa State Board of Internal Revenue Yola-Nigeria. Almost all state of the nation has been affected by the ICT, which Adamawa state is not an exception; the effective application of these will facilitate accurate, reliable, speedy processing of information for a desirable administration. But over the years in the Board of Internal Revenue in Adamawa State, there are several reported cases of ugly practices leading to cybercrimes and manipulations of board accounts /allocations which have resulted to improper financial record keeping and irregularities against the norms of optimal functioning. The main objective of this study is to examine the impact of information technology on tax administration in Adamawa State Board of Internal Revenue Yola-Nigeria. This study adopts a survey research method in which information is obtained from a sample of respondents. The population of the study comprises both senior and junior staff of Adamawa State Board of Internal Revenue, Yola, totally 483 staff, in determination of the sample size, the study adopted the use of Yemani (1964) and arrived 210. For the purpose of this paper, both primary and secondary data were used. Questionnaires and Relevant materials such as textbooks, Journals, Newspaper and other official documents of Federal Inland Revenue Service (FIRS) both in prints and electronics were widely consulted available literature on information technology and its effects on tax administration were incorporated into this study. Hypothesis was tested using regression analysis at 0.05(5%). The contributions of individual variables in the model shows that the t – statistics is positively signed (1.770, 0.844, 7.445) and it is statistically significant at 5%. The F - statistics 264.448 also revealed that the variables of the model jointly explained the dependant variables. The significant value of (P < 0.05) indicates that information technology has significant effect on tax administration in Adamawa State Board of Internal Revenue, Yola. It was found out that IT infrastructures (digital devices, internet facility) were not regularly maintained; web portal network for e-filling of tax is not available for corporate taxpayers to conveniently remit their taxes, no adequate online facility on desk to help aid tax collection. The paper recommends that IT infrastructures like (digital devices, internet facility) should be regularly maintained, there is need also for web portal network for e-filling of tax to be made available for corporate taxpayers to conveniently remit their taxes, adequate online facility on desk to help aid tax collection should be provided.

Keywords: Administration, Corporate Taxpayers, E-filling, Information, Tax and technology

Introduction
The use of automated systems has been proven to be capable of introducing massive efficiencies to business processes at a minimal cost due to the bureaucratic structure of government which is costly to manage with little or no result. Tax authorities as an agency of government are turning to e-government led solutions like electronic tax filing (e-filing), based on the arguments that it enhances the delivery of public services and fiscal

profundity without incurring costly recurring overheads (Harrison & Nahashon, 2015; Wasao, 2014; Amabali, 2009). United Nations (2007), stated that e-taxation is a process where tax documents or tax returns are submitted through the internet, usually without the need to submit any paper return; it encompasses the use of internet technology.

Dowe (2008) disclosed that tax authorities around the world are using electronic tax administration systems to interact with taxpaying public in tax collection, administration and compliance settings so as to improve effectiveness and efficiency in tax administration.

In Nigeria, Oseni (2015) concluded that there is no hiding place for tax evaders with the use of this modern technology since all potential taxpayers are captured by the system, but the use of IT can be catastrophic if carelessly employed by both the tax payers and the tax administrators as scammers and hackers of the internet facilities can utilize the ignorance or the lax security of the system. Efunboade (2014) indicated that these emerging global infrastructures (Taxpayer Identification Number- TIN, Factual Accurate Complete Timely- Project FACT and Integrated System of Tax Administration- ITAS) could make it increasingly possible for eligible taxpayers to pay tax online anywhere and anytime.

In respect of the above, none of the studies had so far been carried out to investigate information technology, in terms of online tax filing, online tax registration and online tax remittance on the level of tax administration in terms of tax productivity, planning and implementation, which depicts existence of gap in literature. Although, Harrison & Nahashon (2015) studied the effects of online tax system in terms of Online Tax Filing, Online Tax Registration and Online Tax Remittance, but it was based on tax compliance. Therefore, this study tends to fill this gap by investigating empirically the effects of information technology on tax administration in Adamawa State Board of Internal Revenue Yola- Nigeria.

The Adamawa state board of Internal Revenue is one of the body in charged with the responsibility of accessing, collecting and accounting for the various taxes to the state and federal government of Nigeria. Over the years, tax administration in Adamawa State Board of Internal Revenue, Yola has been plagued with several limiting factors such as weak administrative lapses and administrative facilities like the evidence of a manually compiled database of tax payers. Manual compilation

involves the use of files/ folders for data storage. When records are stored in this manner over a long period of time, retrieval of such records may prove to be very difficult and this results in situations such as tax evasion, tax avoidance, lack of adequate records, corruption and mismanagement on the part of the tax officials, inability to identify all taxable persons and lack of effective mechanism in place to prosecute cases of tax evasion (Ayodeji, 2013).

The effective application of these will facilitate accurate, reliable, speedy processing of information for a desirable administration. But over the years in the Board of Internal Revenue in Adamawa State, there are several reported cases of ugly practices leading to cybercrimes and manipulations of board accounts /allocations which have resulted to improper financial record keeping and irregularities against the norms of optimal functioning.

In spite of the adoption of IT as an institutional measure in tax administration, the problem of poor tax administration still persists. In Adamwa State, corporate taxpayers have not fully embraced the use of Information Technology for tax administration and do not take advantage of the available IT platforms to remit their taxes. The fundamental question is that, has the application of IT enhanced performance of tax administration in Adamawa state Board of Internal Revenue, Yola? This is the central problem which the research intends to investigate.

The paper covers statement of the problems, literature review, methodology, results & findings, conclusion and recommendations.

Literature Review
Information Technology

Obi (2003) conceptualized that information technology is useful in the area of decision making as it can monitor by itself disturbances in a system, determine a course of action and take action to get the system in control. Adewoye & Olaoye (2009) stated that the future planning information technology is built using the following; people, data processing, data communication, information system and retrieval and system planning.

Information technologies are tools, devices, and resources used to communicate, create, manage, and share information. They include hardware (computers, modems, and mobile phones), software (computer programs, mobile phone applications), networks (wireless communications, Internet)and basically concerned with the purpose of collecting, processing, storing and transmitting relevant information to support the management

operations in any organizations (Adewoye & Olaoye, 2014). It is a system that provides historical information on current status and projected information, all appropriately summarized for those having an institutions or forms (Adigbole & Olaoye, 2013).

Collins (2005) defines information and communication technology as an application of practical science to industry, commerce, technical method, skills and knowledge. This definition of IT is limited as it does not clearly bring out the main purpose of which is to transmit representation of information signals between remote locations.

As defined by Yusuf (2005), IT is computer and its network which widens the potential of communication possibilities in the form of text, data, voice and video images. This definition does not clearly bring out the advantages of inter-connectivity system used in acquiring, storing, manipulating, controlling, displaying, transmitting and receiving of information through the internet facilities. IT is the digital processing and utilization of information by the use of electronic computers. It comprises the storage, retrieval, conversion and transmission of information (Ifueko 2011).

Information and Communication Technology (IT) according to Mary and Cox (2007) are electronic and computerized devices associated with human interactive materials that enable the user to use them for wider range of service delivery and in addition to personal use.

Tax
Tax is an instrument employed by the government for generating public funds (Anyaduba, 2004). It is a required payment imposed by the government on the income, profit or wealth of individuals, group of persons, and corporate organisations.

Soyode and Kajola (2006) defines tax as a compulsory exaction of money by a public authority for public purpose and taxation as a system of raising money for the purpose of government by means of contributions by individual persons or corporate body.

According to Winfry (1964), tax is regarded as a compulsory payment imposed on the public by an authority (federal, state or local government). Nworji (2000) also defines tax as a compulsory levy by government (federal, state or local) on the profit, income, wealth or consumption (e.g. sales or VAT) of an individual or estate through trustee or executor and corporate organization (registered under the Companies Allied Matters Act of 1990).

Agbetunde (2004) defines tax as; a compulsory levy imposed by the government through its agents on its subjects or his property to achieve some goals. It is paid "quid pro qui" i.e. without expecting something specific in return. Taxation is also a compulsory imposition of levy within a society on individuals, organizations, companies, goods and services (Igwe-Kalu, 1998). In simple terms, taxation is a compulsory contribution levied by a sovereign power on the incomes, profits, goods, services or properties of individuals or corporate persons, trusts and settlements, which when collected, are used for carrying out government functions.

Tax Administration
Tax administration involves all the strategies and principles adopted by any government in order to plan, impose, collect, account, control and coordinate personnel charge with the responsibility of taxation. It also includes the effective use of tax revenue for efficient provision of necessary social amenities and facilities for the tax payers. Tax administration therefore consists of the tax authorities and the organs of tax administration (Ogbonna, 2010) that are charged with the responsibility of implementing the tax laws in accordance with the set guidelines. The Nigerian tax laws define tax authority to mean the Federal Inland Revenue service, state board of internal revenue or the local government revenue committee. Practice guidelines and new letters are published by FIRS and joint tax boards from time to time to address interpretation issues and making of clarification where necessary (Azubuike, 2010).

Tax administration exists to ensure compliance with the tax laws. This administrative dimension of taxation has long been recognized by tax administrators especially those working on tax policy in developing countries (Alm, 1999).

Over the years, there has been failure of tax administration in Nigeria due to lack of equity, certainty, convenience and poor motivation of tax officials. Other factors are improper planning, ineffective monitoring, weak control, fraudulent practices, unqualified and ill equipped manpower and public discouragement due to misuse of tax revenue by government (Ogbonna, 2010).

IT Infrastructure
According to Zakareya and Zahir (2005), IT Infrastructure compose of hardware and software that will provide secure electronic services to citizens. For example Local Area Network (LAN), reliable server and internet connection. Techopedia (2015) explains IT infrastructure to consist of all components that somehow play a role in overall IT

and IT-enabled operations or developing customer IT or business solutions as follows;

i.   **Hardware:** Servers, computers, data centers, switches, hubs and routers etc ii. Software: Enterprise resource planning (ERP), customer relationship management (CRM), productivity applications and more.

ii. **Network:** Network enablement, internet connectivity, firewall and security.

iii. **Meatware**: Human users such as network administrators (NA), developers, designers and generic users with access to any IT appliance or service are also part of an IT infrastructure, specifically with the advent of user-centric IT service development.

Forth and Mason (2004) highlights the following as IT infrastructures in organization: standalone computers networked or interconnected computers, remote access, electronic data interchange, Internet, websites, intranet and extranet.

Iwu (2003) categorized IT facilities available in organizations as follows:

i.   **Sensing technologies**: these equipments gather data and translate them into form that can be understood by the computer. These include sensors, scanners, keyboard, mouse, electronic pen, touch or digital boards, barcode sensors or readers, voice recognition system, etc.

ii. **Communication technologies**: These equipments enable information to be transferred from the source to user. It also tries to overcome natural barriers to information transfer like speed and distance some of these include: facsimile machines (fax), telecommunication system, telephone, electronic mail, teleconferencing, electronic bulletin boards, etc.

iii. **Display Technologies**: These are output devices that form the interface between sensing, communication and analyzing technologies and human user. They include: computer screen, printers, television, etc.

iv. **Analysis technologies**: These are the technologies that help in the investigation or query of data, analysis and in depth query for answers for simple to complex phenomena in research procedures. A complete set of a computer system could be a micro, mini, mainframe or super scamper.

v.   **Storage Technologies:** These technologies facilitate the efficient and effective storage of information in a form that can be easily accessed. They include: magnetic tapes, disks, optical disks cassettes, etc.

Perrison and Sunders (2006) defines IT infrastructure as everything that supports the flow and processing of information in an organization, including hardware, livewire, software, data and network components. IT infrastructure refers to the composite hardware, software, network resources and services required for the existence, operation and management of an enterprise IT environment. It allows the organization to deliver IT solutions and services to its employees, partners and/or customers and is usually internal to an organization and deployed within owned facilities.

IT Capacity

The definition of IT capacity adopted by the recent IT skill for Life Curriculum incorporated a concept of purposeful use" which is very intuitive. Capacity building is the establishment of conditions that will allow individuals to engage in the process of learning and adapting to change. Such conditions include providing infrastructure, maintenance of IT equipment and training of personnel. Today, everyone needs a basic understanding of IT and how to make productive use of it. Staff of organizations therefore needs the prerequisite IT skills to be able to provide IT mediated instruction to the benefit of the customers. The acquisition of basic computing skills can be achieved through incidental learning provided the learners are given access to a suitable computing facility, with entertaining and motivating content and some minimal (human) guidance.

The term capacity refers to the skills, knowledge, relationships, values and attitudes among many other attributes such as health and awareness (Matachi, 2006) that enable countries, organizations, groups and individuals to carry out functions and achieve their development objectives over time. Therefore, IT capacity can be said to refer to IT skills, knowledge, relationships, values and attitudes that enable an individual or an organization carry out IT functions and achieve their development objectives over time.

IT Utilization

Bamiro and Liverpool (2002) observed the utilization of IT and computer has already invaded and dominated organizations in the developed world, while in Nigeria it has been painfully slow. Akin to this is the report that no real effort has been made in IT development both at individual and corporate levels and that most universities still process results manually (the Guardian Editorial, 2006). More so, most lecturers are yet to acquire

the requisite IT skills and where opportunities exist for them to do so, they shun because of the phobia they have developed over the IT.

According to Yusuf (2005), IT utilization is the presentation and distribution of instructional content through web environment or systems offering an integrated range of tools (stand-alone computer instruction, CD ROM amongst others) to support learning and communication. Utilization is the use of tool by its nature. It is also the optimum and proper use of a tool. Therefore, IT utilization is the update and accurate use of IT to increase utility and value.

Lecturers can only pass on skills and ideas to their students if they themselves are masters of their trade (Bamiro & Liverpool, 2002), the limitations of utilization of IT can result from factors such as dependency, less preparation, over use, senseless use and negligence of basic skills.

Electronic tax filing was first coined in United States, where her Internal Revenue Services (IRS) began offering tax return e-filing for tax refunds only (Muita, 2011). This has now grown to the level that currently approximately one out of every five individual taxpayers is now filing electronically. This however, has been as a result of numerous enhancements and features being added to the program over the years. Today, electronic filing has been extended to other developed countries like Australia, Canada, Italy United Kingdom, Chile, Ireland, Germany, France, Netherlands, Finland, Sweden, Switzerland, Norway, Singapore, Brazil, Mexico, India, China, Thailand, Malaysia and Turkey (Ramayah, Ramoo & Amlus, 2006). Nigeria and other developing countries such as Uganda, Rwanda and Kenya have also embraced electronic filing of tax returns (Muita, 2011).

Globally, previous studies on the suitability of information technology complied tax system have it that; a positive impact of automation system usage and the cost of tax administration, automation and effectiveness of revenue collection of Ghana Revenue Authority using a case study of customs division (Gidisu, 2012). Wasilewski cited in Muthama (2013) with focus on the economic development and taxation system by comparing the case of Brazil and Japan. Japan's experience demonstrated that a country does not need to postpone a real change in the tax structure until it achieves a high stage of development, while in Brazil; low-income taxpayers bear most of the tax burden.

Gasteiger (2011) indicated that automated system enhances administration with the provision of multiple scenarios that allow senior management in a multi-campus university system to generate multiple income scenarios, make well-informed decisions concerning the operation of their institution and timely calculation and allocation of resources to academic departments.

Kioko (2012) indicated that the macro model performs better the variations in funds allocated to counties than the representative tax system, Kibe (2011) disclosed that planning for revenue collection can best be carried out by a system that combined spatial and attribute data management capabilities like geographical information systems, Harrison & Nahashon (2015) with focus on small tax payers revealed that online tax system does affect tax compliance level, while Otieno, Oginda, Obura, Aila, Ojera & Siringi (2013) stated that relationship existed between information systems and revenue collection efficiency and effectiveness and more so, there is a strong positive relationship between Internal Control Systems and revenue collection.

Chatama (2013), studies on the impact of Information and Communication Technology on Taxation: the case of Large Taxpayer Department of Tanzania Revenue Authority. The study examines how the use of IT has modernized Tax administration procedures and improved revenue collection at Large Taxpayer Department of Tanzania Revenue Authority. The findings of the research revealed that IT was introduced for facilitating maintenance and timely access of records and fast processing of return so as to remove postal delays, minimize operational costs, curb cheating and plug revenue loss. Although the study has contributed to body of knowledge, it however was limited to the process of tax administration in Tanzania only, as such, its findings may not be applicable to other countries, like Nigeria. The study also focused on how IT modernized tax administration procedures at Large tax payer department in Tanzania ignoring the micro and small tax offices in tax administration.

Abiola and Asiweh (2012) on the Impact of Tax Administration on Government Revenue in a Developing Economy – A Case Study of Nigeria. The study looks at the Nigeria Tax administration and its capacity to reduce tax evasion and generate revenue for development desire of the populace. The study made use of 121 online survey questionnaires containing 25 relevant questions. The findings of the study reveals that increasing tax revenue is a function of effective enforcement strategy which is the pure responsibility of tax administration and the findings also pointed that Nigeria lack enforcement machinery which include adequate manpower, computers and effective

postal and communication system. However, the study did not suggest practical solutions for Nigeria to strengthen its tax enforcement machinery, therefore, the study has no clear practical implications for tax practitioners.

In a research by Onyije and Opara (2013) on Information and Communication Technologies (IT):A Panacea to Achieving Effective Goals in Institutional Administration. The study examined the use of Information and Communication Technology (IT) by institutional administrators for effective administration. The study stated the need for effective use of IT by institutional administrators in maintaining and controlling, according to policies laid down by the governing bodies of the institution. Findings of the research revealed various IT resources used for effective institutional administration. It also revealed the extent of utility of IT to a tax administration's core operations but ignored key variables as IT capacity in terms of IT skills, values, relationship, knowledge and attitudes.

Gurama and Mansor (2015) study on tax administration problems and prospect. The study examined the problems and prospect of Gombe state board of internal revenue service. The findings of the research revealed the problems identified include poor staffing, lack of facilities, poor record keeping and poor conducive environment. The findings also shows that insufficient public awareness, lack of training, poor working condition, poor remuneration and lack of motivational incentives are among the issues that lead to low tax generation. The study recommends the need to employ competent and qualified staff with background knowledge of accounting and tax discipline. However, the study focused mainly on board of internal revenue Gombe state and the problems identified in the state cannot be generalised as challenges faced by other tax administration agencies such as the Adamawa State Board of Internal Revenue. In the study on, Impact of IT on Tax Administration in Nigeria by Efunboade (2014), the study examined the overall effectiveness of IT on tax administration in Nigeria.

Methodology
For the purpose of this paper, both primary and secondary data were used. Questionnaires and Relevant materials such as textbooks, Journals, Newspaper and other official documents of Federal Inland Revenue Service (FIRS) both in prints and electronics were widely consulted. Available literature information technology and its effects on tax administration were incorporated into this study.

Results and Findings
Hypothesis Testing
H_0 : Information technology does not have significant effect on tax administration in Adamawa State Board of Internal Revenue, Yola.

Regression

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.987[a]	.941	.931	1.11212	.834

a. Predictors: (Constant), ITI, PITU, FPIT

b. Dependent Variable: TA

Source: Researchers' computation, (2019).

ANOVA[b]

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	1207.988	4	327.493	264.448	.000[a]
	Residual	89.974	71	1.239		
	Total	1297.962	75			

a. Predictors: (Constant), ITI, PITU, FPIT

b. Dependent Variable: TA

Source: Researchers' computation, (2019).

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	-1.055	.306		-3.450	.001
	ITI	.162	.087	.141	1.770	.066
	PITU	.102	.122	.077	.844	.406
	FPIT	.690	.095	.590	7.445	.000

a. Dependent Variable: BRI

Source: Researchers' computation, (2019).

The regression show the relationship between the variables (ITI, PITU, and FPIT) they are highly positive as indicated by R 0.987 (96.8%). The R^2 statistic of 94.0% shows that the model is a good predictor of the dependant variables. This shows that the model explain about 90.5% variations in the dependant variable, while the remaining 9.5% is attributed to variables not captured by the regression model.

Examine of the contribution of individual variables in the model shows that the t – statistics is positively signed (1.770, 0.844, 7.445) and it is statistically significant at 5%. The F - statistics 264.448 also revealed that the variables of the model jointly explained the dependant variables. The significant value of ($P < 0.05$) indicates that information technology has significant effect on tax administration in Adamawa State Board of Internal Revenue, Yola.

Findings
After the collected data for this study were pooled together and analyzed below;
i. Finding revealed that IT infrastructures (digital devices, internet facility) were not regularly maintained, web portal network for e-filling of tax is not available for corporate taxpayers to conveniently remit their taxes, no adequate online facility on desk to help aid tax collection, also no adequate computers available to attend to corporate taxpayers' complaints on tax administration in Adamawa state board of internal revenue, Yola.
ii. The above analysis further revealed that the board does not employs strong IT tax audit to achieved targeted revenue, workers have not been motivated through provision of IT system by the organization to put their best effort to ensure the job is done on time, also were not remunerated for staying beyond the working hours to finish my daily routine and the Board did not employs strong tax audit to solve the problems of tax evasion, avoidance and other irregularities.

iii. Findings also shows that tax authorities don't usually use tax information sharing agreements with other states to obtain and provide information to determine whether a deducted payment constitutes a bribe, tax authorities mostly were not authorised to report suspicions of corruption to the appropriate law enforcement authorities, tax administrations don't usually raise awareness among taxpayers that bribes are not deductible through information system, information technology is not used in tax systems to explicitly disallow tax deductions for bribes to public officials and tax revenue has not been impressive due to inefficient tax administration and inefficient use of information technology.

Conclusions and Recommendations
The paper research questions have been achieved since, reliable, explicit, rigorous and unambiguous answers have been reasonably provided to each of the research questions in the study. Conclusion has therefore been drawn from the study based purely on the research findings.

IT infrastructures (digital devices, internet facility) were not regularly maintained, web portal network for e-filling of tax is not available for corporate taxpayers to conveniently remit their taxes, no adequate online facility on desk to help aid tax collection, also no adequate computers available to attend to corporate taxpayers' complaints on tax administration in Adamawa state board of internal revenue, Yola.

Furthermore, the board does not employs strong IT tax audit to achieved targeted revenue, workers have not been motivated through provision of IT system by the organization to put their best effort to ensure the job is done on time, also were not remunerated for staying beyond the working hours to finish my daily routine and the Board did not employs strong tax audit to solve the problems of tax evasion, avoidance and other irregularities.

Addition, its also concludes that tax authorities don't usually use tax information sharing agreements with other states to obtain and provide information to determine whether a deducted payment constitutes a bribe, tax authorities mostly were not authorised to report suspicions of corruption to the appropriate law enforcement authorities, tax administrations don't usually raise awareness among taxpayers that bribes are not deductible through information system, information technology is not used in tax systems to explicitly disallow tax deductions for bribes to public officials and tax revenue has not been impressive due to inefficient tax administration and inefficient use of information technology.

Arising from the findings of this paper and consequent upon these and other issues examined in the study, the following recommendations are made.

i. IT infrastructures like (digital devices, internet facility) should be regularly maintained, there is need also for web portal network for e-filling of tax should be made available for corporate taxpayers to conveniently remit their taxes, adequate online facility on desk to help aid tax collection should be provided, there is need also for adequate computers to attend to corporate taxpayers' complaints on tax administration in Adamawa state board of internal revenue, Yola.

ii. Adamawa state board of internal revenue, Yola should employ strong IT tax auditors in order to help them achieve targeted revenue, workers have should been motivated through provision of IT system, this will help them to put in their best effort to ensure the job is done within the stipulated time, also there should be enough remuneration for employees staying beyond the working hours to finish their daily routine and the Board should employ strong tax audit to solve the problems of tax evasion, avoidance and other irregularities.

iii. Adamawa state board of internal revenue, Yola should ensure that their tax authorities usually use tax information sharing agreements with other states to obtain and provide information to determine whether a deducted payment constitutes a bribe, tax authorities should be authorised to report suspicions of corruption to the appropriate law enforcement authorities, should also ensure that tax administrations usually raise awareness among taxpayers that bribes are not deductible through information system. Information technology should be appropriately use in tax systems to explicitly disallow tax deductions for bribes to public officials and tax revenue has not been impressive, therefore there is need to be efficient tax administration and efficient use of information technology.

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