Considering the Effect of Tax Organization’s Tax Process on the Levy of Income Tax of Legal Entities

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Abstract

The main purpose of this study is evaluating the effect of Tax Organization’s tax processes on the levy of income tax of legal entities. The main challenge in the Iran’s Tax Organization is the problems in the process of tax system so that this system is unable to supply the main part of the government’s income. This research is in terms of the applicable goal and is based on the methods of data collection and descriptive survey method. The statistical population includes all Tehran’s tax experts and senior experts, Heads of Tax and Tax Administration with a minimum of five years of experience in tax affairs office and in 1393. Based on krejcie and Morgan table, the sample population was determined and sampling in this study was random layer /class sampling. For evaluating the impact of tax Processes of the tax affairs organization on the tax levy of the income of the legal entities, questionnaire is used. Cronbach alpha method (0.88) indicates high internal consistency among the items. The results showed that the tax processes (such as the identification and registration, investigation and detection, claim and receipt, examine the objections and complaints, service to tax payers and continuous tax services) have a significant effect on receipt of income tax of the legal entities.

Keywords: tax processes, Tax Organization, income of legal entities.
Introduction

Tax is like a social expense that people of society should pay to exploit the facilities and country sources in a way that the ability of replacement of these sources is possible. Tax in terms of defines of the ‘Organization for Economic Cooperation and Development’ (OECD) is required Grant payment and belongs to the person, institution, asset, etc. (http://files.spac.ir). In the other words, tax is one of the most important and stable income sources of the governments. (Arab and Dehghani, 2009) Also in the developed economy organizations, the income tax is not only the most important supplier tool for the government’s budget, but also has effective role in the implementation of the immense economic policies. However, in the less developed economies, the importance of the tax organizations is always faces to the challenges and big problems due to the income provision from the sale of raw materials, and so they are not considered vastly (Jafari and Larimi, 2006). From all of the taxes, Direct Taxes are very important because they have special effect on the country economy. (Herber Kiani, Mohammasi and Gholami, 2009).

In Iran, a tax is a process that begins with tax tools by the taxpayer and the tax return and then through the various stages, with the levy, will be terminated. In this process, if the taxpayer does not agree with the tax included in the tax assessment the dispute process is run, in each case, the steps include tax agreement with the President (Auditor General), the Council Resolution of tax disputes, the Supreme Council of the tax should be done to achieve the receipt phase.

According to Babajani (2014), taxation in Iran is not new, but it is impossible to argue that the tax system of Iran is even similar to developing countries. One important thing in the vision document, the fourth Plan and general policy of fifth Plan is providing government spending through the current tax government have had been considered (Arab Mazar and Dehghani, 2009). But, because of the problems in the country's tax system, the system is not able to provide the bulk of government revenues (Arab Mazar and Dehghani, 2009), hence the principle of direct taxation and particularly income tax collection of legal entities is important. On the other hand, the oil revenues and country's reliance on this source of income, have abundance detrimental effects for the country's economic. So that have promoted policymakers and economic theorists to seek for an income replacement such as tax and not to use oil revenues to the ongoing costs but use it for infrastructure spending. In this regard, in recent years the Ministry of Finance as the responsible entity, and the head of it, the State Tax Organization, to raise income taxes levy and replaced with oil revenues, has made great efforts to develop a comprehensive plan for tax and emphasizing its implementation at the national level, and it is a solid evidence of this claim. So that the tax affairs implement a project called “Project of Tax standardization processes (PSD). This research project has been initiated in 2007. The purpose of this project is the reception of the maximum tax. The organization planning to are considerably rising the income tax rates and remove legal gaps by adopting the methods and measures to overcome them in order to reduce the tax gap between tax revenues and the capacity of the tax.

This research with a view to standardizing processes Tax, try to answer the question whether the processes of the tax organization has a significant impact on collecting income tax of legal entities?
Theoretical foundation of the study

Definitions of key terms

Taxes: the part of the income or assets of persons, whether natural persons or legal entities that the government according to the law get to recoup their costs (Panahi, 2010). Transfer tax is part of social revenues or part of the benefits of economic activity that belongs to the government, because the tools and resources to achieve income and profits has provided by the government (Eskandari, 2010).

Tax Capacity: The capacity of the tax, which expresses the fact that how much we can collect tax from an economy, and actually show our potential tax capacity (Tabrizi, Kmyjany and A.Zadeh, 2010).

Tax effort: Tax effort, which is the ratio of tax receipts to the potential tax actually show that how much we have been able to convert the potential financial capacity projected tax to the real tax and achieved our forecast.

Income tax for legal entities: have been prepared according to legal articles 105 to 118 that and that have been discussed on the basis of the theoretical principles.

Tax Processes: Tax processes can chronologically be recorded identify can be break to the Identification and registration, investigate and identify, claim and collect, investigate the objections and complaints, tax payers service and continuous service and eventually levy.

Identification and registration: identification and registration includes the processes that lead to the identification of the taxpayers and to get them to express themselves.

Investigation and detection: investigation and detection processes include payer’s self-reported diagnosis, including planning and carrying out these verifications that are performed by audit and investigation.

Claim and collection: claim and collection includes processes that follow principles of tax certainty, taxpayer's tax collection and follow-up to fulfill the tax collection.

Objection and complaint: objection and complaint procedure involves processes that are responsible to the tax payers complain and the result of their pursuit of protests and complaints.

Services associated with payers: Services associated with payers including processes that are responsible to communicate with payer, receiving their requests and responding to them.

Continuous service tax: continuous service tax involves processes that implement collecting, filtering, retrieval and reporting of data and information on tax payers in order to meet the needs of various Beneficiaries within and outside the organization (standard tax processes -the country's state Tax Organization, 2010).

Country's state Tax Organization

Country's state Tax Organization is a subsidiary of the Ministry of Economic and Finance Affairs. Its task is the reform of the tax organization and mechanization of tax system and the implementation of the VAT. By virtue of Article 59 of the Third Development, Economic, Social and Cultural plan of Islamic Republic of Iran, the government would be allowed to In order to increase efficiency and organizational obstacles and focus on all matters relating to taxation, create Country's state Tax Organization as a government agency, under the monitoring of the
Ministry of Economic Affairs and Finance. President of the organization is appointed by the order of the Minister of Finance and Economy. (Wikipedia, 2014)

Taxation processes in the Tax Organization, is classified to two general models of duties separation and tax-process. In the Tax-process, process-based model presented in the report of the favorable state of Deloitte firm country have been done by tax resolution based on the documented tax laws. (The project of the Relations between the Tax Organization’s Beneficiaries, SRP, 2009). Thus, there are processes that are not dependent on the type of tax, such as support processes and reporting processes that are considered non-operational processes, also taxes stamp duty taxes and indirect taxes, by its nature, not included some of the above processes such as records, the processing of tax reporting, verification and approval of payers accounting (paid). Based on direct and indirect tax resources for tax-loop processes, classes due to the first level of classification are: income tax, taxation of businesses, property tax, legal entities and inheritance tax. At the second level, the sub-division takes place (Googerdchian, Tayebi, Zarei and Mirkhalaf, 2012)
The integrated tax processes model of the country’s tax organization of, PSD project

Identification and record

- Identification and Registration
- Receipt and processing of returns

Investigation and Diagnosis

- Risk management, ranking and selection
- Investigation
- Management and principles

Claim collection

- Objections and complaints
  - Complained to the Dispute Resolution Board
  - Complaint to the Tax Supreme Council
- Protest in Administration
- Tax external complaint tracking

Management communication channels

- Associated with payers Services
  - Management beneficiaries and payer’s requests

- Standard correspondence

- Continuous tax service
  - Tax Information Management
  - File Management
  - Management of specific cases
  - Tax Accounting
Figure 1. An integrated Model of tax processes associated with each sub-component (Source: project of standardize the tax processes - country’s State Tax Organization)

**Literature review**

Because of the importance of income tax collection topics, different researchers study different aspects of the subject in their studies. In this paper, the most important national and international studies of this field are discussed.

In internal studies, researchers considered the collection of tax indirectly, and direct tax processes of the levy income tax on legal entities have didn’t study, but all have admitted the necessary of legislation and regulations in this area.

Rahimi (2014) investigated the “the impact of tax levy processes on income tax of jobs”. The results showed that the identification and registration, investigation and diagnosis, Claim and collection, Investigation objections and complaints, service to tax payers and continuous service have significant impact on the collection of income tax of jobs.

Alem Tabriz and Shayeste (2012), in a study considered “the assessment and prioritization of the outsourcing of business Taxation processes in the Tax organizations and with the Phase TOPSIS approach”.

According to this method, the prioritization process for outsourcing is discussed. Evaluation criteria in six financial aspects of payers, indoor, human resources, external environment and uniformity of approach have been developed. The results showed that, with the use of selected 24 journalist’s point of view, 32 indexes for assessing the tax processes was obtained.

Hassani and Shafi'i (2010), in an article titled "Estimation of the effective tax rate for businesses and legal entities," found that the increase in tax revenue of jobs is possible and due to extensive exemptions in this sector, aiming exemption could be an Enforcement policy suggestion.

Jafari Samimi, Farhang and Larimi (2009), in a research in Ardabil province considered "feasibility of current government spending finance by the tax revenues in the end of the Fourth Development Plan (2005-2010). The results showed that, assuming 50% of the cost of financing for the current government is through tax revenues by the end of the fourth plan and assuming the increase of the current costs with the one-third of the growth rate of these expenses in the third plan, the least amount of the income tax is equal to 7/244 trillion dollars in all nine different situations.

They have put forward proposals in this regard: Encouraging tax culture and advertising to justify the government's tax revenues and the cost and providing better public services to citizens as taxpayers can be effective in gaining the tax revenue. Also, reduce bureaucracy and multiple considerations, and replace the trust and confidence to the payers, and increase the possibility of self-reported tax, and to reduce relationship between the taxpayer and the tax audit to a minimum by changing the procedures and the use of professional services of Certified Public Accountants should be included.

Shayeste and Nemati (2009), in an article considered "process of paying taxes in the country and ways to improve it" deal. The results showed that the payment in the tax affairs offices is one of the most important tax information processes that facilitate and reduce the time of it and decreases the time of levy payers and also caused in the payer’s satisfaction.
Arab Hazar and Dehghani (2009), in an article entitled "Estimating the efficiency of business and legal entities income tax in the country provinces," stated that in all of the provinces the number related to the efficiency of the provinces and their taxation attempts is below 1 percent and this is the result of the gap between tax levy of the legal entities and the tax capacity, also the amount earning the taxes of businesses is less than its tax capacity in all provinces.

Poor Moghim, Nematpoor et al (2005), in an article entitled "Factors affecting the tax revenue collection of the Iran’s tax system" concluded that the lack of indexing the tax structure of economic inflation, on the substantial tax losses of tax revenue becomes the key factor in the development of the state budget deficit.

Some of the foreign Studies that have been carried out in this field are as follows:

Raja (2012), in his study entitled "Factors affecting tax capacity of developing countries” gross domestic product variables, the proportion of non-mineral exports to gross domestic product, tax revenues, the ratio of exports to gross domestic product income per capita, the GDP share of mineral production tax income per capita and the share of non-agricultural exports and GDP has been introduced. The coefficients results showed, share of mining in GDP and the ratio of exports to gross domestic product are the most effective variables in the estimate of tax capacity in developing countries. The coefficient on the share of agriculture in GDP is negative, which is consistent with economic considerations in this area; because due to low income farmers the added value in this sector does not create a substantial tax. Coefficients of the other model variables are based on economic theory (Rahimi, 2014).

Serkoti and Kopier (2011) studied to investigate the relationship between economic growth, administrative corruption and tax evasion in the middle and high-income countries during the 1990 to 2009. Using coded growth model to examine the impact of administrative corruption on economic growth and tax revenues paid and conclude that corruption has a significant negative impact on economic growth and lead to increased tax evasion in these states.

Based on the Handbook of Procedures Regulations 9, (2011), also in the UK tax law, one of the things that a tax system enables the investigation of the criminal appeal is deal with counterfactual and fake documents that in such context states: "If fake and untrue documents provided by the taxpayer to the tax system with intending to deceive tax system or disrupt the civil investigation, the tax officer can use the tool of criminal investigation and punish the delinquent"

Karbonel (2007), in an article titled "A simple theory of taxation on income" that in this study, a dynamic version of the standard model of competitive elections in accordance with the progressive taxation on income is presented, concluded that the optimization model that defines the distribution of income before taxes is assumed to be exogenous. Thus, individuals cannot escape high tax charges by reducing the work. For this reason, the equilibrium that was described and with the assumption of unlimited taxpayer, the smaller tax groups try to the expropriation of their own.

Chao et al (2005), considered "index of adoption of taxes electronic payment by the taxpayer". The results showed, overall satisfaction of Taiwanese taxpayer is strongly linked with the intention of using taxpayers for the next years and is said that the government should increase the value of electronic tax by encouraging taxpayers to accept electronic tax, increasing the Quality of tax Service and improve the level of acceptance of citizens through the assessment of customer
satisfaction by continuous assessment. The results showed that the level of satisfaction of the electronic payment method is significantly higher than the manual method.

According to a survey conducted in Literature research, research in terms of defining and identifying the components of the income of legal entities in Iran is novel, hence, research on issues related to the implementation and collection of taxes and consequently increase the levy could assist the responsible managers and planners (the tax organization) in identifying problems.

Research Methodology
This research is based on practical purpose and based on the method of descriptive data collection. To complete research background and theoretical framework, the library method is used. The population includes all tax experts and senior tax experts, the heads of tax groups and the tax affairs office that contains at least five years’ experience in tax affair in Tehran and in 2014. According to official statistics, the population of samples is 420 people. Based on Krejcie and Morgan tables, the population of samples was determined 201 and the method of sampling used in this study was random layered-stratified sampling.

For evaluating the impact of tax processes of the Tax Organization on the levy of income tax of legal entities, the questionnaire is used. The questionnaire consists of 4 questions about demographic characteristics and 22 items. This tool with six component "Identification and Registration" with two items, "investigation and Detection" to 6 items, "Claim and collection" with 4 items, "the dispute and complaints" with 4 items, the "Service to payers" with 3 items "continuous tax service” with 3 items were examined. In the design of the questionnaire we tried to prepare short and understandable, also the presentation of negative items have been avoided. In the design of questionnaire Likert scale with set of five choices is used which is one of the most common measurement scales. The range of items, includes disagree, neutral, agree and totally agree options. To evaluate the content validity of the questionnaire it was considered with 6 professors and experts.

Then the amendments were applied. So that by use of the SH Lavshe formula the coefficient of 0.66 was obtained. The face validity of the questionnaire was reviewed. To assess the internal consistency of the items, Cronbach's alpha method was used. The results (0.88) indicating high internal consistency among the items. In other words, Cronbach's alpha coefficients dimensions of studied questionnaire, is acceptable. To study the research objectives and hypotheses, Kolmogorov-Smirnov method and Pearson correlation and multiple regression were used. In addition for data analysis, SPSS software package was used.

Data analysis and Results
The results show that 81.6 percent of the sample was men and the rest (18.4%) were women. Also, 72.6 percent have a bachelor's and lower degree and 27.4%.have master's degree. Following to the results of Table (1), 1.5% were below 25 years old, 65.7% between the ages of 44-25 years and 32.8% over 45 years old.
Table 1. Distribution and relative Frequency of the sample in terms of Age group

<table>
<thead>
<tr>
<th>Age group</th>
<th>Frequency</th>
<th>Percentage of Frequency</th>
<th>Cumulative Percentage of Frequency</th>
</tr>
</thead>
<tbody>
<tr>
<td>Less than 25 years</td>
<td>3</td>
<td>1.5</td>
<td>1.5</td>
</tr>
<tr>
<td>44-25 years</td>
<td>132</td>
<td>65.7</td>
<td>67.2</td>
</tr>
<tr>
<td>45 and more</td>
<td>66</td>
<td>32.8</td>
<td>100</td>
</tr>
<tr>
<td>Total</td>
<td>201</td>
<td>100</td>
<td></td>
</tr>
</tbody>
</table>

Table 2. Distribution and relative Frequency of the sample in terms of work experience

<table>
<thead>
<tr>
<th>Age group</th>
<th>Frequency</th>
<th>Percentage of Frequency</th>
<th>Cumulative Percentage of Frequency</th>
</tr>
</thead>
<tbody>
<tr>
<td>Less than 5 years</td>
<td>20</td>
<td>10</td>
<td>10</td>
</tr>
<tr>
<td>Between 10-5 years</td>
<td>30</td>
<td>15</td>
<td>30</td>
</tr>
<tr>
<td>More than 10 years</td>
<td>151</td>
<td>75</td>
<td>100</td>
</tr>
<tr>
<td>Total</td>
<td>201</td>
<td>100</td>
<td></td>
</tr>
</tbody>
</table>

The results shows that from the total population of the sample, 10% had less than 5 years of work experience, 15% have work experience between 5-10 years and 75% were over 10 years of work experience.

**Hypothesis one:** There is a significant relationship between the identification and registration and collection of tax and legal entities.

Table 3. Results of the Pearson correlation test between the identification and registration and collection of income tax for legal entities

<table>
<thead>
<tr>
<th>Pearson’s correlation coefficient (r)</th>
<th>0.659**</th>
</tr>
</thead>
<tbody>
<tr>
<td>Significance level (Sig)</td>
<td>0.001</td>
</tr>
</tbody>
</table>

To investigate this hypothesis, the Pearson correlation coefficient was used. The results in the table show that the correlation coefficient between the two studies is equal to 0.659 and Sig = 0.001. Therefore, the hypothesis H0 is rejected and H1 hypothesis is confirmed. Therefore, we can say that the relationship between these two factors was significant at 1%, and the intensity of this relationship is strong and its direction is positive and direct.

**Hypothesis two:** There is a significant relationship between the investigation and detection and collection of tax and legal entities.

Table 4. Results of the Pearson correlation test between the investigation and the detection and collection of income tax for legal entities

<table>
<thead>
<tr>
<th>Pearson’s correlation coefficient (r)</th>
<th>0.791**</th>
</tr>
</thead>
<tbody>
<tr>
<td>Significance level (Sig)</td>
<td>0.001</td>
</tr>
</tbody>
</table>

To investigate this hypothesis, the Pearson correlation coefficient was used. The results in the table show that the correlation coefficient between the two studies is equal to 0.791 and Sig = 0.001. Therefore, the hypothesis H0 is rejected and H1 hypothesis has been confirmed.
Therefore, we can conclude that the relationship between these two factors was significant at 1%, and the degree of this relationship is strong and its direction is positive and direct.

**Hypothesis three:** There is a significant relationship between the Claim collection of and collection of the income taxes of legal entities.

Table 5. Pearson Correlation test results between Claim and collection of income tax for legal entities

<table>
<thead>
<tr>
<th>Pearson’s correlation coefficient (r)</th>
<th>0.705**</th>
</tr>
</thead>
<tbody>
<tr>
<td>Significance level (Sig)</td>
<td>0.001</td>
</tr>
</tbody>
</table>

To investigate this hypothesis, the Pearson correlation coefficient was used. The results in the table show that the correlation coefficient between the two studies is equal to 0.705 and Sig = 0.001. Therefore, the hypothesis H0 is rejected and H1 hypothesis has been confirmed. So we can say that the relationship between these two factors was significant at 1%, and the intensity of this relationship is strong and its direction is positive and direct.

**Hypothesis four:** There is a significant relationship between the Investigation of objections and complaints and collection of income tax of entities.

Table 6. Results of the Pearson correlation test between the dispute and the receipt of income tax for legal entities

<table>
<thead>
<tr>
<th>Pearson’s correlation coefficient (r)</th>
<th>0.495**</th>
</tr>
</thead>
<tbody>
<tr>
<td>Significance level (Sig)</td>
<td>0.001</td>
</tr>
</tbody>
</table>

To investigate this hypothesis, the Pearson correlation coefficient was used. The results in the table show that the correlation coefficient between the two studies is equal to 0.495 and Sig = 0.001. Therefore, the hypothesis H0 is rejected and H1 hypothesis has been confirmed. Therefore, we can conclude that the relationship between these two factors was significant at 1%, and the degree of this relationship is strong and its direction is positive and direct.

**Hypothesis five:** There is a significant relationship between the collection of the tax payers and legal entities.

Table 7. Results of the Pearson correlation test between services to payers and collection of income tax of legal entities

<table>
<thead>
<tr>
<th>Pearson’s correlation coefficient (r)</th>
<th>0.574**</th>
</tr>
</thead>
<tbody>
<tr>
<td>Significance level (Sig)</td>
<td>0.001</td>
</tr>
</tbody>
</table>

To investigate this hypothesis, the Pearson correlation coefficient was used. The results in the table show that the correlation coefficient between the two studies is equal to 0.574 and Sig = 0.001. Therefore, the hypothesis H0 is rejected and H1 hypothesis has been confirmed. Therefore, we can conclude that the relationship between these two factors was significant at 1%, and the degree of this relationship is strong and its direction is positive and direct.

Table 8. Results of the Pearson correlation test between services to payers and collection of income tax of legal entities

<table>
<thead>
<tr>
<th>Pearson’s correlation coefficient (r)</th>
<th>0.219**</th>
</tr>
</thead>
<tbody>
<tr>
<td>Significance level (Sig)</td>
<td>0.002</td>
</tr>
</tbody>
</table>
To investigate this hypothesis, the Pearson correlation coefficient was used. The results in the table show that the correlation coefficient between the two studies is equal to 0.219 and Sig = 0.002. Therefore, the hypothesis H0 is rejected and H1 hypothesis has been confirmed. Therefore, we can conclude that the relationships between these two factors were significant at 1%, and the degree of this relationship is strong and its direction is positive and direct.

**Hypothesis six:** There is a significant relationship between the tax processes, and prediction of the legal entities income tax receipt.

To achieve more accurate results, using multiple linear regressions the influence of the levy of tax processes on the income tax of legal entities also examined. The results are as follows:

The results show that the multiple correlation coefficients between the levy income tax on legal entities processes is equal to 0.795. The coefficient of determination (R2) shows 79.1% of the collection of income tax for legal entities. However, this amount in the coefficient of determination adjusted (R2adj) to 78.5 percent, and compared to R2 is realistic. Also, the analysis of variance indicated that with respect to F, which is equal to 4.065, with significance level of 0.008.

<table>
<thead>
<tr>
<th>Table 9</th>
<th>Summary of regression and ANOVA model processes impact on the income tax levy of natural persons</th>
</tr>
</thead>
<tbody>
<tr>
<td>Multiple correlation coefficient R=0.795</td>
<td>The coefficient of determination R2=0.791</td>
</tr>
<tr>
<td>The coefficient of determination adjusted R2 adj=0.785</td>
<td>SEM S.E=0.759</td>
</tr>
<tr>
<td>Analysis of Variance ANOVA=3559.8</td>
<td>Significant level Sig=0.001</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Table 10. Coefficients of the independent variables (the tax processes) in terms of standard and non-standard values</th>
</tr>
</thead>
<tbody>
<tr>
<td>Independent Variables</td>
</tr>
<tr>
<td>Constant value</td>
</tr>
<tr>
<td>Identification and registration</td>
</tr>
<tr>
<td>Investigation and Diagnosis</td>
</tr>
<tr>
<td>Claim and collection</td>
</tr>
<tr>
<td>Investigation the objections and complaints</td>
</tr>
<tr>
<td>Services to payers</td>
</tr>
<tr>
<td>Continuous tax service</td>
</tr>
</tbody>
</table>

The results of above table show that the process of collecting the tax on of natural persons income tax at a significance level of 1% is affected.
Conclusion
The main objective of this study was to investigate the impact of tax processes on the collection of income tax of legal entities. A major challenge in the tax affairs of Iran is the problems in the tax system as this system is not able to provide the bulk of government revenues, and also because of the lack of proper revenue state and not be able to use tax capacities, these days Iran needs more reliable revenue sources such as tax sources compare to the developing countries. The country’s State Tax Organization implemented “the Project of Tax standardization processes (PSD)". This research project began in 2007 and ended in 2010 and is now running to the purpose of collecting maximum tax. This project considers the effect of this project on collection of income tax of legal entities.

The results showed that tax processes such as the identification and registration, investigation and detection, claim and collect, investigation of the objections and complaints, tax payers service and continuous service have a significant impact on the collection of income tax of legal entities. Also, the results showed that 79.5% of the variance in collection of income tax of legal entities are explained by tax processes and 20.5% of in collection of income of legal entities explained by the other factors that in this study, these factors are unknown. Hence, the maximum tax advantage of these factors should be identified. The results showed that the decay processes in the tax case, the identification and registration services to tax payers and continuous service are less effective. Hence, this process should be reviewed again. In particular, the questionnaire should be prepared and legal persons to be interviewed about the strengths and weaknesses of the process.
For the identification and registration of payers, it is recommended that the database be developed. However, the banks will have to look payers as legal entities and assign them a code. Also payer’s request by the experts must be properly managed and the facilities for guidance from experts should be provided. Experts should also attempt to validate the accuracy of the first payers, and the payer’s validation can be done using the Delphi method.

To improve Continuous service, tax expert should update the information and the update needs to establish trust between payers and tax affairs of the country. In addition, Financial Accounting should be fair and Based on up to date information, otherwise it cause the lack of trust between payers and tax organization affairs.
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