

# **An Application Of Tam Model: Public Perception On E-Filing**

**Jasmine binti Ahmad  
Zurina binti Md. Nen**

## *ABSTRACT*

*Davis (1986) introduced the technology acceptance model (TAM) which explains the computer usage behavior. The model specified the linkages between perceived usefulness and perceived ease of use, the user's attitudes, intentions and actual computer adoption behavior. Earlier research indicates that ease of use is clearly important but the usefulness of the system is even more important and should not be overlooked. Internal Revenue Board of Malaysia (IRB) introduced e-Filing in 2006. In the year 2007, IRB announced tax refund in one month for users of e-Filing. Response to the e-Filing system for 2007 was overwhelming as some 600,000 taxpayers submitted their forms online compared to 100,000 in the previous year. An exploratory research was conducted to investigate the perceptions of public towards e-Filing using the TAM Model. Results of the research findings showed that ease of use is the main motivation for the tax payers to use the online submission system.*

**Keywords:** *TAM Model, E-Filing, ease of use.*