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Concept of Automated Income Tax in Edo State Nigeria: Learning from the American System

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Abstract. Nigeria's tax framework, as defined by Section 24(f) of the Constitution, mandates that all citizens fulfill their tax obligations. This legal foundation empowers various government levels to collect taxes, including income taxes from individuals and corporations. However, the persistent issue of tax evasion remains a significant obstacle to revenue generation in Nigeria. This problem isn't confined to a specific region, as Edo State, too, grapples with income tax evasion, detrimentally impacting its revenues. Despite legislative and judicial efforts, tax evasion prevails. In response, the Edo State Government introduced the Edo Revenue Automate System (ERAS), a computerized solution aimed at streamlining individual income tax administration and curbing evasion. Concerning this, the study tends to adopt a doctrinal method of study in ascertaining the legal issues of adopting automated income tax in Edo State, drawing inspiration from the United States, where a well-established computerized income tax system operates under the backing of enacted laws. The study therefore found that there are incidences of tax evasion in Edo state, that though the adoption of an automated income tax system could aid in curtailing the incidence of tax evasion in the State, there are legal and socio-economic shortcomings that could hamper the Edo State automated income tax system. In this regard, this study recommends and concludes with proposals for enhancing the effectiveness of the computerized individual income tax system in Edo State. The study further emphasizes the need for a strong legal framework to support technology-driven tax systems and the importance of adopting best practices from countries like the United States to mitigate tax evasion.

Keywords: Automated, Legal, Income, Tax, Edo State, America

1. Introduction

Taxation operates within the confines of legal regulations. In this context, section 24(f) of Nigeria's Constitution establishes the clear constitutional provision that requires all Nigerian citizens to fulfill their tax obligations (Adkrishna and Slemrod, 2001). This directive empowers various tiers of the Nigerian government to undertake tax collection responsibilities (Abdulrazaq, 2005). The significance of taxation as a vital revenue source for financing public projects cannot be overstated within the Nigerian context (Auerbach and Slemrod, 2002). Both the state and federal Governments are legally authorized to collect income taxes from corporations and individuals respectively (Davies and Hoy, 2002). It's important to note that, while businesses and individuals are obligated to fulfill their tax responsibilities, the issue of evading taxes has emerged as a substantial obstacle affecting revenue generation in Nigeria (Ayua, 1996). Tax evasion involves the intentional and unlawful act of avoiding tax payments (Abdulrazaq, 2014). This includes failing to report deducted taxes, engaging in deceptive contracts to reduce tax liabilities (Pablo and Rehm, 2016), falsely inflating expenses unrelated to income generation, and manipulating financial records to evade taxes (Hurana et al., 2024; Aidonojie et. al., 2024; Obisesan et. Al., 2024).

This concern isn't limited to any single state, as Edo state has encountered its share of individual income tax evasion (Brockmeyer, et. al., 2019). This behavior adversely impacts revenue generation in Edo State (Adaltig, et. al., 2001), as taxpayers often resort to minimizing or evading their tax obligations (Abappah, 2010). Despite legislative and judicial efforts to condemn tax evasion, its prevalence remains a challenge in Edo State. To address this, the Edo State Government introduced the Edo Revenue Automate System (ERAS), a computerised solution for individual income tax. This innovation is anticipated to streamline the administration of individual income tax and reduce tax evasion (Aidonojie et. al., 2024; Aidonojie et. Al., 2024; Aidonojie et. al., 2024).

Similarly, the adoption of a computerize individual taxing system is not novel to Edo State that is within the Nigeria jurisdiction, there are other developed countries such as the United State of America which has a well enhance package of a computerized individual income system (Aberto and Angeletos, 2005). This is concerning the fact that in America, the development and adoption of a computerize income tax system is not in policy but a function of an enacted law (Slemrod, 1994). In this regard, it suffices to state that the America are very much aware that the tax is a function of law (Abarati and Bakhshayesh, 2015). That no meaningful impact can be achieve in adopting technology in enhancing the taxing system without having it to reflect the legal regime that regulate the imposition and collection of tax.

Against this backdrop, this study adopts a doctrinal approach to examine the causes and actions constituting tax evasion, the implications of implementing a computerised individual income tax system for curbing tax evasion, and the associated challenges in Edo State. Furthermore, the study will also examine the concept and administration of computerize tax in America and draw a comparative analysis from the jurisdiction in revealing some lapses inherent in the Edo State computerize income taxing system. Additionally, the study proposes potential solutions to enhance the effectiveness of the computerised individual income tax system in Edo State.

2. Conceptual Challenges and Risks Associated with Evading Individual Income Tax in Edo State

The legal obligation to pay taxes applies to all individuals, whether employed by the government or in the private sector, who reside and work within Edo State. Accordingly, the Edo State Government, like other state governments in Nigeria, is entrusted with the responsibility of collecting individual income tax from individuals within its jurisdiction (Abojuwon, 2013). However, a concerning pattern has emerged in Edo State, where taxpayers frequently attempt to reduce their tax liabilities or avoid paying taxes altogether (Adeniyi and Adesunloro, 2017b). These actions are often facilitated through illicit means of tax evasion. It's important to note that this evasion has tangible implications for the Edo State government's ability to generate revenue and adequately address the state's needs (Abarishnan et al., 2013).

This phenomenon of tax evasion is rooted in various socioeconomic and administrative issues that have consequential effects. Among these causes, several are common across the various states of Nigeria, including Edo State:

- **Inefficiency and Ineffectiveness of Tax Management:** The mechanisms in place for administering and collecting taxes are often inadequate.
- **Lack of Comprehensive Taxpayer Information:** There is a lack of comprehensive databases containing accurate information about taxpayers' assets and income.
- **Insufficient Assessment and Collection Mechanisms:** The procedures for assessing and collecting taxes are insufficiently developed.
- **Corruption among Tax Officials and Taxpayers:** Instances of corruption among both tax officials and taxpayers contribute to tax evasion.
- **Nonchalant Attitude of Taxpayers:** Some taxpayers adopt an indifferent or non-serious approach to fulfilling their tax obligations.

However, despite the identification of these causes, it's worth noting that tax revenue in Nigeria has historically played a limited role in the country's development, and taxpayers often express dissatisfaction with infrastructure conditions despite their tax compliance (Adeniyi and Adesunloro, 2017a). According legal scholar, they emphasize that tax revenue should ideally bolster a nation's economy, reduce inflation and unemployment rates, and meet citizens' basic needs. Regrettably, their research indicates that Nigeria's situation contrasts with these expectations, as tax revenue has had minimal impact on the country's economy. They propose restructuring the Nigerian tax system to encourage voluntary tax payment.

With this context in mind, the challenges posed by tax evasion are not unique to Edo State's taxation system alone. Similar issues are faced by both the federal government and other states within the federation (Mascagni et al., 2021). To address these compliance and revenue challenges on a broader scale, a computerised tax system has been implemented in Nigeria, particularly in states like Lagos and Ogun. Given the successes observed with this computerised approach, the Edo State government also ventured into adopting an electronic individual income tax system in 2019. The aim was to combat tax evasion, expand the tax base, and enhance revenue generation.

However, failure to effectively address the root causes of tax evasion in Edo State could lead to the following potential risks:

2.1 Decrease Income Tax Revenue Generation

The core objective of income tax and taxation in general is geared towards raising sufficient revenue to meet or enable the government to finance its expenditure. These expenditures include the provision of good roads, the creation of industries to provide employment opportunities, ensuring adequate security, maintaining law and order, and the provision of adequate health and educational facilities. Furthermore, revenue generated from taxation can also be spent on capital projects in creating a social and economic infrastructure, which will improve the social life of the people and ensure sustainable economic development.

However, tax evasion which involves a willful and deliberate act of taxpayer refusal to disclose their income to reduce their income tax burden or abdicate their duties to pay tax, could cause or pose a danger of reducing the required revenue needed for government to perform its traditional function. According to Abifarin, he stated thus;

Tax evasion leads to a depletion of tax revenue, undermining the prospects of achieving equitable distribution through taxation. Consequently, when tax evasion proliferates unchecked, it risks eroding the trust of law-abiding taxpayers in the tax system, potentially swaying them towards engaging in tax evasion themselves. The financial consequences of tax evasion are substantial, resulting in significant revenue shortfalls. Ultimately, the cumulative impact of tax evasion translates to reduced income for the governing tax body.

The purport of the above highlights a critical interplay between tax evasion and societal balance. Taxation serves as a crucial mechanism for funding essential public services, welfare programs, and infrastructure projects (Ekpenisi et al, 2024; Aidonojie et. Al., 2024; Aidonojie et. al., 2022). However, when individuals or entities engage in tax evasion by concealing their income or manipulating financial information to pay less tax than owed, the consequences ripple across various facets of society. One of the most significant repercussions of tax evasion is its direct impact on tax revenue. Governments rely on this revenue to finance public goods that benefit society at large, including education, healthcare, and social assistance programs. When tax evasion occurs, a portion of this revenue is siphoned away, disrupting the ability of governments to adequately fund these vital services. This imbalance in revenue allocation has the potential to exacerbate existing inequalities, as resources are insufficiently directed towards those in need. Furthermore, the erosion of tax revenue due to evasion has broader implications for tax fairness and equitable distribution (Aidonojie et al., 2024; Aidonojie 2024; Aidonojie et. Al., 2024). Taxes are a means of redistributing wealth from those with higher incomes to those with lower incomes, aiming to reduce socioeconomic disparities. However, when tax evasion becomes rampant, the ability to achieve this equitable distribution is compromised. The burden of taxation increasingly falls on compliant taxpayers, while evaders escape their fair share of the tax burden. This imbalance threatens the integrity of the tax system and the principles of social and economic justice that underpin it. Furthermore, the statement also delves into the corrosive effects of a culture of tax evasion on compliance and societal norms.

Trust is a foundational element of any well-functioning society, and the tax system is no exception. When taxpayers witness others evading taxes without consequences, it can erode their faith in the fairness and effectiveness of the system. This loss of trust can foster a sense of resentment among compliant taxpayers, who may begin to question why they should adhere to their tax obligations if others are seemingly evading with impunity. The resultant erosion of trust in the tax system has the potential to create a self-perpetuating cycle of non-compliance, where more individuals are inclined to evade taxes, perpetuating the problem (Aidonojie et. Al., 2024; Aidonojie et al., 2023). The financial consequences of tax evasion are significant, as noted in the statement. Governments rely on tax revenue to fund public services and projects that benefit society as a whole. When evasion occurs on a large scale, it creates revenue shortfalls that can impact the implementation of crucial initiatives. This shortfall can lead to reduced investments in education, healthcare, infrastructure, and other public services, ultimately affecting the quality of life for citizens. In this Vail, tax evasion is a multifaceted issue with far-reaching implications. It disrupts revenue streams, compromises equitable distribution, erodes trust in the tax system, and hinders the execution of vital public programs (Aidonojie et. Al., 2023; Imoisi and Aidonojie, 2023). Addressing tax evasion requires a combination of effective enforcement, public education, and policy measures that incentivize compliance. By doing so, societies can work towards fostering trust, equity, and economic stability.

In this regard, where there is an incessant act of income tax evasion in Edo State, it will result in a decrease in revenue generation.

- Decrease in the Tax base
- Inadequate Provision of Basic Amenities
- Poor Sustainable Development Increase in incidence of Corruption and Fraud
- Increase in Poverty
- Ineffective Regulation of Business, trade, and Redistribution of Wealth

3. Conceptual Framework of Edo State's Electronic Income Tax (PIT) System

The administration of individual income tax operates under the guidelines of the Individual Income Tax Act, which forms the primary legal structure governing the imposition, evaluation, and collection of income tax from individuals and corporate entities across Nigeria. However, the traditional process for overseeing individual income tax regulation has been manually oriented, involving steps like:

- In-Person Taxpayer Return Filing: Taxpayers physically submit their tax returns.
- Manual Tax Assessment Computation: Tax assessment is manually calculated.
- Physical Notice of Tax Assessment: Tax authorities hand-deliver assessment notices.
- Paper-Based Demand Notices: Tax demands are issued manually to taxpayers.
- Physical Tax Payment and Recovery: Tax payment and recovery are conducted manually.

This manual process, as outlined in sections 41-81 of the Individual Income Tax Act, is susceptible to manipulation by taxpayers seeking to evade their tax obligations. The human factor involved can compromise the integrity of the assessment process.

In the contemporary global landscape, rapid technological advancement has transformed the world into a digital realm (Adipofu, 2022). This evolution has paved the way for technological solutions to address challenges across various sectors, including taxation. Digital technology has been adopted by numerous countries to revamp their tax systems, transitioning from manual methods to digital tax management. A digital tax system encompasses functionalities such as:

E-Registration of Eligible Taxpayers: Taxpayers can register electronically.

E-Filing of Tax Returns: Taxpayers can electronically submit their tax returns.

E-Tax Assessment: Computerised tax assessment calculations.

E-Payment and Receipt Generation: Online tax payment and receipt issuance.

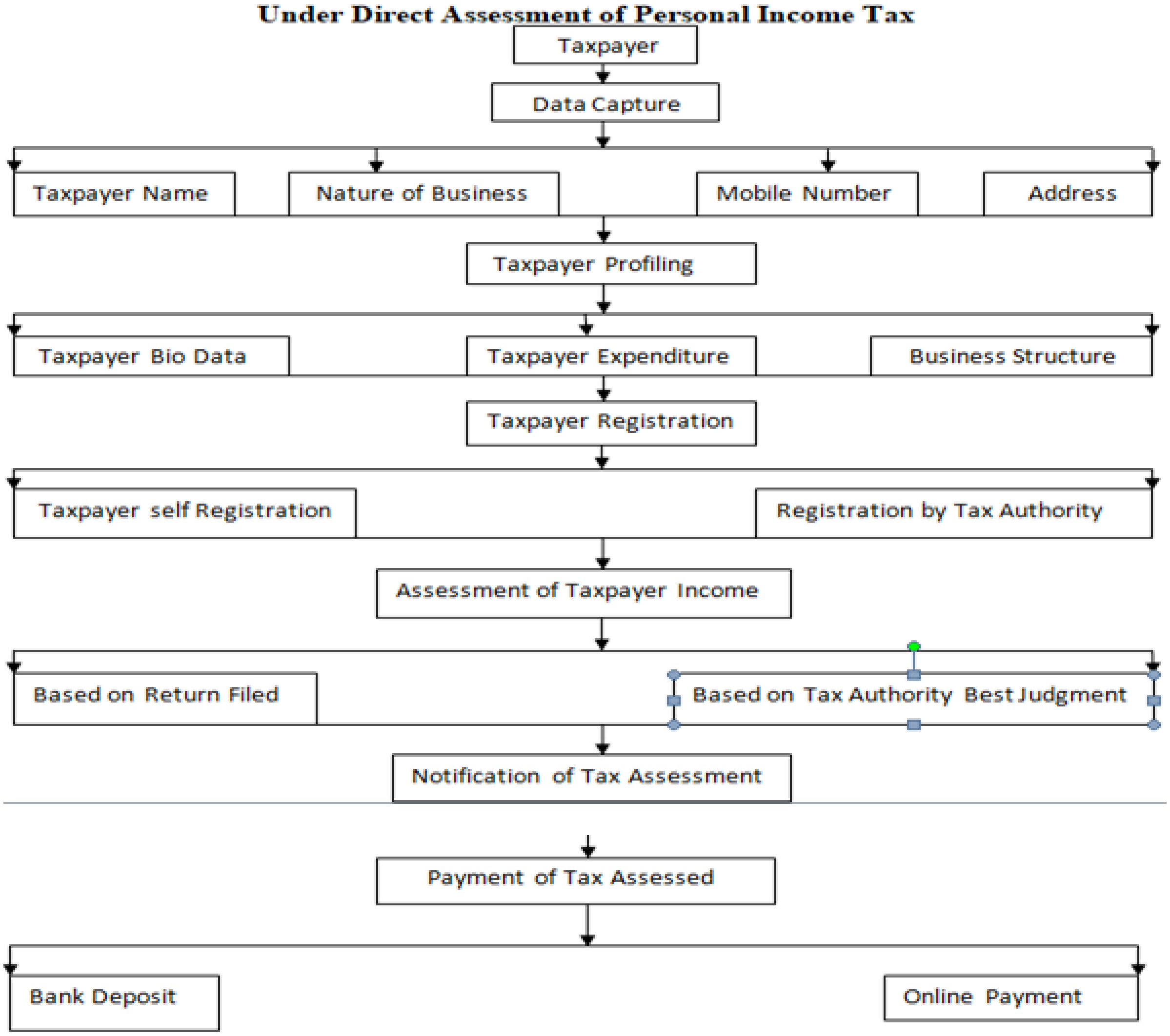
Recognizing the challenges posed by tax evasion within Edo State's tax system, the Edo State Government took a significant step in 2019 by introducing the Edo State Revenue Electronic System (ERAS), an electronic income tax system (Aidonojie, 2023). While the primary objective was to combat tax evasion, the digital tax system has also enhanced transparency (Aidnojie et. al., 2021; Aidonojie et. a., 2020; Massajuwa and Aidonojie, 2020), accountability, and revenue collection efforts. The ERAS entails the following components:

- **Electronic Taxpayer Data Capture:** Information such as taxpayer name, business nature, address, and mobile number is gathered, initially through manual means. This data is crucial for successful integration into the digital system.
- **Profiling and E-Registration of Taxpayers:** Taxpayers are interviewed to gather vital information before being registered into ERAS. This data includes individual information, expenditure details, and business structure. The latter encompasses factors like business nature, size, turnover, and bank statements.

- **E-Computation and Notification of Tax Assessment:** Tax assessment calculations are managed by the tax authority via ERAS, based on formulas outlined in the Individual Income Tax Act. The system notifies taxpayers of their assessed tax through SMS.
- **E-Payment of Tax:** Taxpayers are required to make payments within two months of receiving the assessment notice. Payment can be done electronically or through bank deposits.

The introduction of ERAS marks a transition from manual to digital tax management in Edo State. This shift is not only anticipated to counteract tax evasion but also to streamline processes, ensure accuracy, and increase revenue collection. The digital system aligns with the evolving technological landscape and offers a more efficient and transparent approach to taxation.

Diagrammatic Process of Edo State Revenue Automated System Under Direct Assessment of Personal Income Tax



In relation to the above, it is important to highlight the outlined procedure involved in the implementation of an computerised individual income tax system in Edo State.

The digital process described in Edo State's computerised individual income tax system is designed to effectively counteract instances of tax evasion (Massajuwa and Aidonojie, 2020; Aidonojie and Agbale, 2020). This is achieved through the incorporation of features that contribute to tackling tax evasion as follows:

Digital Storage of Taxpayer Information: The system securely stores taxpayer information digitally, preventing manipulation or tampering.

Enhanced Taxpayer Tracking: Tax officials can efficiently monitor and include new taxpayers in the tax framework, expanding the tax base.

Accurate Record-Keeping: The system maintains comprehensive records of taxpayers who agreed to execute their tax obligations.
Efficient Non-Compliance Monitoring: The system facilitates the identification and tracking of taxpayers who fail to pay assessed taxes.
Real-Time Payment Verification: Tax officials can readily verify the current status of tax payments made by taxpayers.
Streamlined Tax Management: The system's automation streamlines both taxpayer and tax official interactions, optimizing the tax management process.

Despite the significant advantages and promising features of Edo State's computerised individual income tax system in combating tax evasion, there are several challenges that could undermine its effectiveness. These challenges include:

Resistance to Change: Transitioning from manual methods to automation might face resistance from individuals accustomed to traditional practices.
Technical Issues: System glitches, downtime, or other technical challenges could disrupt the functionality of the computerised system.
Data Security Concerns: Safeguarding sensitive taxpayer data is critical; any breaches could lead to privacy violations or fraud.
Limited Digital Literacy: Some taxpayers or officials might struggle with the technological aspects of the system due to limited digital literacy.
Initial Implementation Costs: Introducing and maintaining the computerised system could entail initial financial investments.

Considering the aforementioned shortcomings in Edo State's manual PIT system, the adoption of an advanced solution like a computerised system becomes imperative. The introduction of a computerised individual income tax system has substantially alleviated the issues associated with manual filing and self-assessment processes. It also bolsters tax assessment, notice of tax obligations, and tax remittance activities.

Moreover, recognizing the benefits of a computerised PIT system extends to other key prospects.

The Potential of a Computerised Individual Income Tax System:

- A Computerised Income Tax could lead to an increase in the tax base
- Increase in Revenue Generation
- It curbs or curtail the incidence of tax avoidance and evasion
- It aids in checking the incidence of corruption among tax officials and taxpayer
- It has improved and enhance the quality of PIT regulation in Edo State

4. The Legality of Implementing a Computerised Individual Income Tax System in Edo State

According to Section 1 of the Nigerian Constitution of 1999, the Constitution's provisions are binding on both the government and the citizens residing within Nigeria. The Constitution also delineates powers between the Central Government and the various states through exclusive and concurrent legislative lists. Matters in the exclusive list are reserved for the central Government to legislate upon (Aidonojie and Odojo, 2020; Imoisi et. al., 2023). By Item 59 of the Second Schedule to the Constitution, the central government has the sole authority to make laws related to taxation of income, profits, and capital gains, unless otherwise stipulated by the constitution. This position has been reaffirmed by court cases such as *Everest Hotels v. AG Lagos State (2010) 2 TLRN, 1. at 14*, establishing the central government's legislative power or authority in taxation matters. This legislative exclusivity is reinforced by Section 4(3) of the Constitution, granting the legislature the authority to create laws concerning matters in the exclusive legislative list for the peace, order, and good government of the federation.

However, Section 4(2) of the Nigerian Constitution and items 7, 8, and 9 of the Exclusive Legislative List grants both central and state governments the power to legislate on matters related to the imposition and collection of taxes. This power is subject to the doctrine of covering the field, where central government laws take precedence over conflicting state laws in the concurrent list. Inconsistencies render state laws void. It is evident that only the federal government has the exclusive legislative authority on issues regarding the taxation of income and profits. Other levels of government are restricted from legislating on this matter. In *CNOOC Exploration and Production Nigeria Ltd. & anor v. FIRS & anor (2013) 1 NTTLR, 1*, the principle of "exclusive" authority was emphasized, preventing other authorities from attempting to exercise powers exclusively conferred upon a particular entity.
The Taxes and Levies Act outlines the taxes to be collected by both federal and state governments. Part II, First Schedule, paras (a) and (b) of this Act empowers state governments, including Edo State, to collect individual income tax from individuals residing within their jurisdiction. The individual

income tax collected is typically pay-as-you-earn and self-assessed.

It's important to note that the Individual Income Tax Act (PIT Act), enacted by the federal government and listed in the exclusive legislative list, serves as the primary legal framework for the imposition, assessment, and collection of income tax in Nigeria. This Act includes provisions for manual processes of filing returns, tax assessment, notice of tax assessment, collection, and recovery of individual income tax. The adoption of a computerised process for individual income tax not contemplated or provided for by the PIT Act could raise legal concerns and potentially conflict with the existing legal framework. Therefore, implementing a computerised individual income tax system in Edo State that goes beyond the provisions of the PIT Act might not be considered legal and could have legal implications.

In conclusion, while state governments possess authority to collect individual income tax within their jurisdiction, the legal basis for implementing a computerised system must align with the existing legislative framework to ensure compliance and legitimacy.

5. Challenges of Implementing a Computerised Individual Income Tax System in Edo State

While the adoption of a computerised Individual Income Tax (PIT) system offers numerous benefits such as electronic filing, tax assessment, efficient service of tax assessments, and online tax payment, several challenges may impede the seamless implementation of such a system.

5.1 Legal Framework Impediments

A significant challenge arises from concerns regarding the legal implications of non-compliance with the existing laws regulating income tax (Aidonojie et. al., 2022). Taxation is fundamentally rooted in legal principles, and any substantial shift towards new concepts, like computerised tax management, requires careful consideration of the regulatory and legal framework. Technological advancements often outpace adjustments in legal systems, posing a potential mismatch between digital innovations and legal provisions. While tax authorities may leverage digital technology for enhanced enforcement and revenue generation, the ultimate effectiveness hinges on an up-to-date and adaptable legal framework that supports the utilization of digital tools in income tax management.

Several ways exist through which the legal framework can hinder or enhance the potential benefits of technology in tax management. For instance, technology could empower tax authorities in tracking defaulters and identifying tax evaders, but this technological advantage could be ineffective if legal procedures and court adjudication processes are slow and cumbersome (Aidonojie and Francis, 2022; Oladele et. al., 2022). Automating the tax system could lead to extensive registration of taxpayers, yet its success could be compromised if the legal framework does not adequately address the tax obligations of new entrants, especially within a computerised income tax context. Additionally, discrepancies might arise when a tax authority mandates the adoption of a computerised income tax system while national laws remain ambiguous on the matter, raising questions of whether such adoption is obligatory or voluntary.

Moreover, it's important to note that the current procedure defined by sections 41-81 of the Individual Income Tax Act for income tax management in Edo State is manual in nature. Consequently, any alternative approach (such as a computerised system) for income tax management could be considered inconsistent with the existing legal framework. Legal cases such as *Nig. Breweries PLC v. LSIRB (2002) NWLR (PT. 759) 1 at 18-19 and Azikiwe v. Federal Electoral Comm. (1979) 3 NCLR 276* have emphasized the importance of adhering to specific tax assessment and demand notice procedures outlined in the Individual Income Tax Act. In this regard, it is trite principle of law that where a there are issues concerning the default of taxpayer in complying with the digital income tax system, could affect the prosecution case. This is inview of the fact that the concept of digital income tax procedure is not contemplated in any law in Nigeria. Furthermore, the Nigerian court had held in *Governor of Ekiti State v. Chief Akinyemi (2011) NWLR (PT. 1276) 373 at 413* where his lordship Abba Aji JCA stated that it is a trite and a fundamental principles of law specify the modus operandi of executing an act and the law is said to be unambiguous, deviating from such is an aberration of the law.

5.2 Other Challenges

Apart from the legal framework, other challenges that could impact the implementation of a computerised individual income tax system include:

- The Challenges of cyber-crime Incidence in Nigeria
- Poor ICT knowledge concerning a computerised income tax

- Poor or Inadequate internet services
- Irregular or poor power supply
- Increase in Unemployment
- Poor maintenance culture of the computerised system

6. An Overview of Manual and Development of Computerised Income Tax in American

It suffices to state that tax is said to be the fabric upon which every given developed society is built for its advancement and development of such society (Sanchez and Sobel, 1993). It is a major and significant sources of revenue generation that governments across the global environment relied on for providing basic public utilities. In this regard, just like Nigeria which operates a modern system of income taxation, America also operates a similar modern income taxing system, although it is argued that America has a better and more effective system of income tax management (Desai and Goolsbee, 2004). This is concerning the fact that the United States of America's taxing system to date that they have computerised some part of their income tax has always been a function of law.

However, it suffices to state that the central revenue authority in America is the tax authority empowered with the responsibility of tax management. Before this current dispensation what was obtainable in America concerning income tax management was a more manual process (Slemrod and Yitzhaki, 1996). These manual processes involve the physical filing of income tax returns, assessment of income generated by taxpayers, and payment of income tax through bank deposit. However, given the early technological advancement in American, their income taxing system took a new dimension in 1987. There was a gradual shift from the manual system of income tax management to a computerised income tax in American.

Concerning the above, to consolidate and ensure a regulated and computerised income tax system in America, Congress enacted the Restructuring and Reforms Act to properly modernize, restructure, organize, and improved the income tax system. In this regard, the America Restructuring and Reform Act specifically required that there should be 80% of e-filing of income tax returns and all federal tax inclusive (Slemrod and Yitzhaki, 1987). Although the focus of the law was majorly on e-filling, however, in 1999 there was the introduction of payment of income tax through the use of direct debit and credit cards. Also, through central revenue authority policy a digital signature was adopted, wherein taxpayers could through digital means sign a tax document. These technological innovations further displace the mailing of a taxpayer’s signature when processing an e-filing of an income tax return in America.

In 2004, to ensure effective tax compliance by the taxpayer, a modernized electronic filing system known as a tag as the next generation was adopted (Slemrod, 1983). This modernized electronic filing is geared towards prompt response or acknowledgment of electronic filing within a few minutes of receiving and e-filing an income tax return. In this regard, where there is an error in the electronic filing a detailed correction is immediately sent within a few minutes of receiving the electronic filing of an income tax return (Slemrod, 1994). The essence of the modernized electronic filing of income tax returns is to create a convenient, taxpayer-friendly, and conducive enabling atmosphere for optimal tax compliance.

However, it is apt to state that one unique system of the American income tax management is that, though their taxing system is fully computerised and regulated by law (that is to the extent of electronic filing), the computerised filing and payment of income tax is voluntary or optional (Slemrod, 2001). In this regard, it suffices to state that the filing of income tax returns and payment of tax due by taxpayers, can be done in the following ways briefly examined below;
Through Manual or Paper Filing and Payment: This procedure is the regular and general administration of the filing system. In this regard, a manual filing system of income tax returns to the relevant tax authorities to conduct an assessment is optional. Given the fact that in America, the tax authority observation was that, most taxpayers prefer the manual system of income tax filing to a computerised filing system. Although, it is considered not an effective system of income tax filing and tax remittance. However, it can be said that allowing manual income tax filing to coexist in America is a welcome development that creates the room or the enabling environment to gradually synchronize (those taxpayers who are used to a manual system of income tax filing) into adopting a computerised income tax filing and payment system.

Through Tax Preparation Software: this is the trending and most acceptable method of filing income tax returns in America. This method of income tax filing is regulated by law and it empowers the America IRSs to collaborate and consult tax firms knowledgeable in tax software development, which could enable and enhance a computerised income tax system that could aid taxpayers to execute the following:

- Electronically filed their income tax return

- Facilitate payment of tax debt
- Process a refund of an excess tax.

Concerning the above, it is this system of income tax filing returns that is considered a modernized taxing system for the next generation (Feinstein, 1991). As stated above, it has been considered an effective system of tax management and resulting in a high yield of revenue generation. Although, a taxpayer could easily on its access the electronic income tax filing system platform on, however, a taxpayer is allowed to engage a tax professional skilled in the preparation of income tax returns, electronic filing, and payment of income tax returns.

7. Legal Framework Concerning Computerised Income Tax in American

In America income tax is a function of law, this is concerning the fact that the imposition, and assessment of income of taxpayers to charge income tax and demand of payment of income tax due is regulated by the Internal Revenue Code of 1954. It is a primary source of law that regulates the administration of income tax, in this regard, it is apt to state the following procedure of tax management such as:

- Filing of a income tax return by the taxpayer
- Tax assessment by the IRS
- Services of the income tax debt to the taxpayer
- Demand notice of tax debt on taxpayer
- Payment of tax debt by the taxpayer

Are required to be executed through a manual process as provided for by the Internal Revenue Code, in this regard, before the current dispensation, what is obtainable in the America income tax management is a manual process. However, the poor and low turnout of revenue generation through income tax, as a result of income tax evasion and ineffective manual method of income tax management, further lead to the introduction of a computerised income tax system which majorly focuses on electronic filing of income tax return, digital signing of e-tax documents and digital payment of tax debt by the taxpayer. However, the adoption of the America computerised income tax is through a legal framework known as the IRS Restructure and Reform Act of 1998. In this regard, it can be soundly argued that the American adoption of a computerised income tax is a function of law, hence the legality of the use of a computerised system in income tax management.

8. Legal Framework on Procedure of a Computerised Filing and Payment of Income tax return in America

For an effective and successful filing and payment of income tax through computerised or electronic methods in America, the following procedure must be duly complied with:

- **Procurement of a Taxpayer's Identification Number (TIN)**

To use the America IRSs computerised or electronic system to file and pay income tax or tax in general, it is legally mandatory for a taxpayer to obtain or procure a Taxpayer's Identification Number. Although it is not provided for in the America IRS Restructure and Reform Act, it is specifically provided for by section 6109 (a) of the US Inland Revenue Code which stipulates that any person or individual and corporate bodies who is legally required or mandated to file a return, pay tax or execute any other necessary tax document with the IRSs, must include in such document or file an identification number which a unique number for an accurate identification of such individual. However, it must be noted that there are several Taxpayer Identification Numbers and they are as follows;

The Social Security Number (SSN): This unique identification number is usually issued or allotted by the Social Security Administration in America. In obtaining the unique identification number, a form is required to be downloaded from the site of Social Security Administration and re-uploaded upon filing the required information. Upon completion of the process (Barbara et. al., 2009), a unique number will be electronically transmitted to the concerned individual.

Employer Identification Number (EIN): This unique identification number is majorly aimed at identifying employers operating in business entities. It is issued by the America IRS, this is concerning the fact that employers of business organizations make an application or fill out a form through the Internal Revenue Website. Although, the application can also be facilitated through an email, fax, or telephone with the relevant authority. Furthermore, upon completion of the electronic application for an Employer Identification Number (EIN), a unique EIN is immediately transmitted to the employer.

Individual Taxpayer Identification Number (ITIN): The essence of this unique identification number is aimed at identifying taxpayers within

America whether as citizens or individuals with a foreign status, but earning income that could be subjected to tax. Application of this unique number is done by completing the required form either electronically through the IRS's website or by the manual process of submitting the same in the offices of IRSs. However, unlike other identification numbers, the Individual Taxpayer Identification Number is often issued six (6) weeks after furnishing and submitting the completed form.

Adoption Taxpayer Identification Number (ATIN): This unique number is often issued by IRS to individuals who intend to adopt a child. It is an identification number that is required when filing for an adoption of a child. The application form for ATIN can be accessed on the America Internal Revenue Website and upon application, a unique number will be sent to the applicant. However, it is required that within two years of the applicant being issued the unique number and a child has been finally adopted, the applicant must notify the American IRS. Failure for notifying the America IRSs will lead to the deactivation of the Adoption Taxpayer Identification Number.

Preparer Taxpayer Identification Number (PTIN): In America, the law allows a professional to assist the taxpayer to prepare a income tax return and filing a tax return on behalf of the taxpayer, although for a fee. In this regard, for a professional to effectively act on behalf of taxpayers, it is required that they must apply for Preparer Tax Identification Number through a manual process or America Internal Revenue Website.

File Tax Returns Electronically

In America, it is required by law that every taxpayer must within the period of tax filing, file their tax return with the relevant tax authority for the assessment of tax due. This is concerning the fact that section 2002(b) of the America IRS Restructure and Reform Act provide that tax return which is required to be filed electronically shall be filed on or before the date of March 31st of the year following the calendar to which the income tax related. Although the trend of computerised filing of income tax is greatly generally accepted as the most preferred process of filing a tax return, however, it is the law that taxpayers could either use a manual system of filing their income tax return or adopt the computerised filing system. Section 2001(a)(1)-(3) of the America IRS Restructure and Reform Act specifically provides thus;
It is the policy of Congress that—
The adoption of paperless methods for filing income tax returns should be the favored, endorsed, and optimal approach for submitting tax returns and other pertinent information. The objective and aspiration of the IRS should be to achieve a minimum of 80 percent electronic filing of all tax returns by the year 2007. To attain this goal, the IRS should collaborate, recalibrate its strategies, and promote a competitive environment in the private sector that encourages increased electronic filing of income tax returns and related tax information.

Concerning the above, it suffices to opine that the purport of section 2001(a)(1)-(3) of the America IRS Restructure and Reform Act is that though there is a new form of filing such as the electronic filing system, however, the law did not prohibit manual system of filing. In this regard, the section further mandated the IRS to encourage and influence taxpayers through competitive means in complying with the electronic filing of income tax returns. Furthermore, to ensure an effective implementation and compliance of the electronic filing of income tax returns section 2001(b)(1) of the America IRS Restructure and Reform Act further mandated the secretary of the IRS to establish a strategic plan to eradicate and eliminate any form of challenge or barriers. The secretary is also mandated to create a competitive and viable market force to intensify the electronic filing of income tax returns within the next 10 years of the enactment of the law. In achieving the great fit of receiving input and contribution from the taxpayer and the private business owner concerning the development and strategic implementation of the plan, section 2001(b)(2) of the IRS Restructure and Reform Act also empowers the Secretary to set up a committee known as the electronic commerce advisory group that will consist of the following group as follows:

- Small business representative
- Practitioner of Tax
- Person who aid in preparing tax information
- Computerized processor of tax
- Other representatives in the computerize filing industry

By section 2001(c) of the America IRS Restructure and Reform Act, the IRS is mandated to through mass communication and any relevant communication means sensitize the general public concerning the befit of utilizing an electronic filing system of tax returns and other tax issues. In this regard, in addition to the promotion activities, the secretary of the IRS is empowered to adopt a procedure for providing an incentive for taxpayers who consistently file their returns through electronic means.

However, to ensure due diligence in the implementation of the America computerised tax system, section 2001(d) of the IRS Restructure and Reform Act further require the Chairperson and Secretary of IRS, the Chairperson of the electronic commerce advisory group to submit an annual report not later 30th June of each calendar year to the following committee:

- The Committees on Means and possible ways and Means, Appropriations, Government Oversight and Reform,
- House of Representatives Small Business
- The Committees on Appropriation, Finance, Small Business of the Senate and Government Affairs

The content of the annual report is required to cover the following:

- The progress of the Internal Revenue in meeting the aim and goal or objective of receiving computerized 80 percent of tax and information returns within 2007;
- The status of the plan and strategy required for the due implementation of the electronic filing
- If there is a need for legislative changes that will be necessary to assist the IRS in meeting or achieving the goal of 80% electronic filing
- The effects of electronic filing tax returns and other relevant tax information on small businesses ventures and the self-employed taxpayers

However, where a taxpayer or a professional tax preparer chooses to file a income tax return through electronic means, the tax preparer or taxpayer is required to log in to the website of the IRS with their unique filing PIN. The essence of login into the website of the IRS is to download the relevant income return filing form. Some of these forms include:

Form 1040 also known as the Individual Tax Return Form long form
Form 1040A also known as Individual Income Tax Return short form
Form 1040EZ also known as the Income Tax Return form for joint and single filers
Form 1040NR also known as Non-Resident Alien Tax Return etc.

Concerning the above, where the relevant filing forms are downloaded, it is required that the taxpayer or tax preparer must fill in the required vital information of the taxpayer which may include; The name of the taxpayer, business address of the taxpayer, unique identification number, the status of the person filling the income tax return, exemptions or deductible allowance, incomes generated, other taxes and payments. Having completed filling the form, the taxpayer or tax preparer is mandated to file the forms using the Internal Revenue filing software or commercial tax software provider for business purposes but authorized by the America IRSs. Where the information so filed is transmitted to the IRS, within 48 hours of receiving the filing, the relevant tax authority is required to process the tax return by calculating the tax due and notify the transmitter of the tax return filed.

Electronic Signature

It must be noted that before the current amendment or enactment of the America IRS Restructure and Reform Act, the signing of tax documents where majorly through a manual system. However, with the introduction of the electronic filing system, section 2003(b) of the IRS Restructure and Reform Act stipulates that the secretary is mandated to develop or invent a procedure for the electronic or digital signature of taxpayers who intend to file their tax return and other relevant tax information that requires a signature of the taxpayers. The section further stipulates until the secretary has developed the procedure for electronic or digital signature, the secretary is mandated to do the following:

- Waive or dispense with the requirement of the taxpayer's signature
- Provide a better alternative to signing tax documents as prescribed by the Internal Revenue Laws and Regulation

Concerning the above, it suffices to opine that the America IRS Restructure and Reform Act is a comprehensive law that also contemplates and provide for the acceptance of electronic signature, given the introduction of a computerised taxing system that focuses more on the electronic or digital filing of a income tax return.

Payment of Tax Due

It must be noted that it is required of a taxpayer to proceed in payment of its tax due upon the receipt of notification of the income tax return being assessed. Although, the America income tax system seems to be computerised, however, a taxpayer has several options to process their tax payment. These options are as follows:

- Through the use of credit and debit cards, this method of payment is done or executed through a company that will charge fees known as payUSAtax, TurboTax, etc.,

- Through Direct Debit of the tax due by IRSs from taxpayer's account residue with his/her financial institution
- Payment through the IRS computerised or Electronic Tax Payment platform
- Through Cheque or cash deposited by the taxpayer

Concerning the above, it required that a taxpayer is expected to pay all tax debt that is due in full. However, there are instances where a taxpayer may not be financially capable of paying his/her tax in full; the law allows such taxpayer to pay the tax due on installment, although with a fee being charged on the installment.

However, for effective implementation and compliance of the manual income tax restructuring reform into an electronic system, section 1001 of the Act further empowers the Commissioner of IRS to develop, initiate and implement a strategic plan by the Act to eliminate or substantially amend or adjusting the existing plan of the IRS. Although the strategic plan to be initiated by the Commissioner of IRSs must be centered on national, regional, and district structure and ideas. It suffices to state that part of the strategic plan required by the Commissioner for IRS to implement includes an employee training program. Section 1205 of the Act further stipulates the content of the employee training program as follows:

- Comprehensive and detailed employee training program to facilitate and ensure effective customer service to taxpayers, most especially on the adopted electronic tax management system
- A schedule for training and the fiscal years in which the employee will be trained will occur
- Funding of the training program and relevant information to reflect and show the priority and commitment of adequate resources in executing the training program

Review the IRS design of customer service

Concerning the above, it is apt to state that, despite the adoption of a computerised income tax was geared towards improving revenue generation and smooth administration of income tax, the law requires the IRS to ensure that public services and meeting the taxpayers need is a major and central focus of their concern. This is evident from the provision of section 1002 of the IRS Restructure and Reform Act which aptly provide thus:

The mission of the IRS will be reassessed and reformulated with a heightened focus on serving the general public and fulfilling the requirements of taxpayers.

Concerning the above, it can be said that America has a comprehensive legal framework that tends to provide for and regulate income tax. In essence, the unforeseen legal issues that may sprout up concerning the legality of a computerised income tax have been properly and legally addressed.

9. Impact of a computerised Individual Income Tax System in American

The Individual Income Tax has contributed immensely to revenue generation in most developed countries such as America, it is regarded as the greatest redistributive power or circulation of wealth in most developed countries. In this regard, given the desirable features of individual income tax, most countries (developed and developing countries) use this type of tax as part of their revenue or monetary mobilization efforts and as a measure to pursue equity within their taxing system.

However, before the current dispensation of the income tax management system, America operates a manual system of tax management. Given the manual method of income tax management in previous times it was observed that though the America income tax system is progressive, however, only a small percentage of formal high-income earners often paid the revenue generated from income tax. In this regard, it was spotted that more than 80% of income tax was paid by wealthy individuals consisting of 10% of the American population. In this regard, given the poor number of people complying with income tax debt, it further resulted in having a scanting revenue generation and a meager impact on income redistribution.

Although, there are several causes (such as high level of deductible tax allowances, High standard of tax allowances, and low statutory tax rate) of resulting to the drop in revenue, however, tax evasion is said to have decimated the revenue-generating potential of income tax. Furthermore, income tax evasion also affects the tax base, which in turn also affects revenue generation. It is concerning, that to improve revenue generation through income tax in America and also discourage income tax evasion, the American government sort to introduce electronic filing.

In this regard, in America, electronic income tax filing was adopted and introduced to three cities (Raleigh-Durham, Cincinati, and Phoenix). In these three cities where electronic income tax was introduced about five

(5) tax preparers filed 25,000 income tax returns through electronic mediums. Given the success rate of electronic filing of income tax in the three cities in America, in 1987, income tax filing through electronic medium was extended to include seven (7) more cities in America and there was an increase of 66 income tax preparers which lead to the filing of 78,000 income tax return, through electronic medium. However, given the success rate of adopting an e-filing system in some parts of the cities in America, in 1989, the adoption of electronic filing further spread across 36 states in America raising the figure of e-filing to 1.1 million income tax being filled. By 1990, the concept of electronic filing has extended and implemented in virtually all parts of America and the success rate of electronic income tax filing rose to 4.2 million. Furthermore, according to Pippin and Tosun in assessing the impact of electronic filing of income tax stated thus

The target of achieving an 80% e-filing rate by the year 2007 was not met; however, the rates of e-filing in 2006 and 2007, as well as the growth rates in e-filing, demonstrated notable progress. According to our gathered data, the overall e-filing rates for 2006 and 2007 approached 60%. Statistical data obtained from the IRS website indicates that e-filing for individual tax returns stood at 61% in 2008 and 69% in 2009. Notably, around one-third of these e-filed returns were self-prepared, while the remaining two-thirds were prepared by tax professionals. Subsequent years witnessed a remarkable surge, with recent figures revealing that approximately 119.6 million returns (roughly 80%) were e-filed in 2012, followed by 122.5 million returns (approximately 83%) in 2013. In essence, the e-filing objective set forth in 2012 (for the 2011 tax year) was successfully attained. Consequently, on the surface, the federal e-filing of tax returns stands as a notable example of a highly effective e-government initiative. This paper aims to consolidate the factors that likely contributed to the widespread adoption of e-filing throughout the nation. A comprehensive understanding of these critical "success factors" holds the potential to enhance other e-government initiatives in the future.

Concerning the above, it suffices to state that the current dispensation in the administration of income tax, has increased the American tax base and therefore increase revenue generation through income tax. The success of the America computerised income tax system is a result of the fact that the IRS was given a legal mandate to ensure an increase in electronic filing to 80% by 2007, programs and incentives were also employed as a means of facilitating the implementation of an electronic filing system. Furthermore, there was a legal requirement for a public-private partnership between the IRS and tax software producers for a collaboration that will ensure a smooth operation of the electronic filing system

10. Comparative Analysis between the Edo State and America computerised Income Tax

The concept of income tax has global recognition, concerning the fact that no government within the global environment can survive without an effective taxing system. Concerning this, it suffices to state that both Nigeria using the Edo State as a case study, and America, in general, operated the manual system of income tax, before transcending to adopt the modernized computerised income tax system. However, it is apt to state that just like Nigeria which operates the modern computerised system of the income tax system, America also operates a similar modern income taxing system. Although it is argued that Americans seem to operate a better, more organized, and more effective system of income tax management. This is concerning the fact that the United States of America's taxing system to date that they have computerised some part of their income tax has always been a function of law. Furthermore, the following presented in tabular form are clear-cut comparative analyses of the Edo State and America's modernized computerised income tax.

Comparative Analysis between the Edo State and America computerised Income Tax		
S/N	AMERICA	EDO STATE
1	In America the initial method of income tax management involves the physical filing of income tax, assessment of income of the taxpayer, services of notice of tax due, and payment of income tax through bank deposit.	Edo State's initial method of manual income tax management is also similar to that of the American system.
2	Furthermore, it suffices to state that America's adoption of a modernized computerised earning tax majorly focuses on electronic filing, electronic services, and payment of income tax due.	Nonetheless, the implementation of an electronic earning tax system by Edo State centers on electronically registering eligible taxpayers, digitally capturing taxpayer information, conducting electronic tax assessments, and delivering comprehensive income tax notifications to taxpayers via SMS. Furthermore, this system facilitates electronic tax payments based on the assessed amount, culminating in the issuance of electronic tax receipts.
3	The American adoption of a computerised income tax is a clear function of law that is regulated by the IRS Restructure Reform Act 1986.	The Edo State's adoption of a computerised earning tax is a mere administrative policy that is against the intendment of Item 59 of the exclusive legislative power of the Nigeria constitution (as amended 2011) that empowers the National Assembly to enact laws concerning income tax and tax in general.
4	In America, the law allows professionals to assist the taxpayer to prepare a income tax return and electronically file the tax return on behalf of the taxpayer.	However, the law (Individual Income Tax Act) that regulate income tax in Edo State provides for only a taxpayer to manually file their tax return within the year of assessment
5	In America, the law (IRS Restructure and Reform Act) regulating the filing of income tax return, stipulate that taxpayer could either use a manual system of filing their income tax return or adopt the computerised filing system. In this regard, filing income tax electronically or through manual means is optional.	In Edo State, the Individual Income Tax Act provides for just a manual system of filing income tax returns, computerised filing of income tax returns on the taxpayer is provided for in law regulating income tax.
6	The law (IRS Restructure and Reform Act) regulating the computerised income tax in America, mandated the secretary to the IRS to initiate a strategic plan in eradicating barriers, and to create a competitive and viable market force to intensify the electronic filing of a income tax returns.	However, no law in Edo State empowers the secretary to initiate such a plan.
7	Furthermore, the America Internal Revenue Restructure and Reform Act made it mandatory that the IRSs should collaborate with the taxpayer and private business owners to contribute their input towards the development and strategic implementation of the adopted computerised income tax system.	No law in Edo State mandated the Edo State IRS to receive input from taxpayers and private individuals toward enhancing their adopted computerised income tax system.
8	In the United States, to ensure the successful creation and execution of a computerised income tax system, the Secretary of Internal Revenue is legally required to establish a committee referred to as the electronic commerce advisory group. This committee will be comprised of members representing various sectors, including the small business community, tax practitioners, tax preparers, computerized tax processing communities, and other stakeholders from the electronic filing industry.	However, in Edo State there is no mandatory legal requirement, furthermore, the development and implementation of the adopted computerised income tax system in Edo State are solely executed by the Edo State IRS solely without any input from the stakeholder of income tax.
9	Why it is a legal requirement for the America IRS to embark on mass communication and any relevant communication means to sensitize the general public concerning the electronic filing system of tax returns and other tax issues?	In Edo State, although it is not a legal requirement, however, it is an administrative policy for the Internal Revenue to embark on sensitizing the general public concerning the use of a computerised income tax system.
10	As part of the America IRS's implementation of a strategy of the computerised income tax system, they are required to provide an incentive to taxpayers who are consistent in utilizing the electronic filing system and training employees for an effective customer relationship.	However, in Edo State, there is no such promotional plan or incentive to encourage the use of the adopted computerised income taxing system.
11	Moreover, in the United States, as a continuation of efforts to guarantee the proficient enactment and operation of the adopted computerised income taxation system, it is a legal requirement for the Chairperson and Secretary of the IRS, along with the chairperson of the electronic commerce advisory group, to provide an annual report to the House of Representatives' Committees on Ways and Means, Appropriations, Government Reform and Oversight, as well as to the Senate's Committees on Finance, Appropriations, Governmental Affairs, and Small Business. This report will detail the advancements and achievements in executing their strategic plan for the electronic taxation system's implementation.	In Edo State, there is no such legal requirement, although evaluation of the success rate of adopting the computerised income tax system is majorly based on the amount of revenue generated annually.

12	With the introduction of an electronic filing system in America, section 2003(b) of the IRS Restructure and Reform Act mandated the secretary to develop procedures or software for electronic or digital signatures of taxpayers who intend to electronically file their tax returns.	However, in Edo State, there is a procedure or software provided for a taxpayer to imprint their signature. This is concerning the fact that taxpayers still manually file a tax return and other tax operation by the taxpayer does not require a signature.
13	In America, the process adopted for payment of tax due by taxpayers is majorly through digital or electronic bank deposits.	The procedure that is obtainable in America in the payment of tax due by a taxpayer is similar to the procedure that is also been used in Nigeria.

11. Conclusion / Recommendation

In the pursuit of addressing the critical issue of tax evasion and enhancing revenue collection in Edo State, this study has delved into the legal implications of automated income tax systems, drawing inspiration from the well-established American model. The importance of taxation in Nigeria, as underscored in Section 24(f) of the Constitution, cannot be overstated, serving as a vital source of revenue for public projects at both state and federal levels. However, tax evasion has persistently hindered revenue generation, creating financial gaps in the government's ability to meet its obligations.

The introduction of the Edo Revenue Automate System (ERAS) represents a significant step towards curbing tax evasion by automating income tax processes, aligning with the experiences of technologically advanced countries like the United States. While ERAS holds promise in enhancing tax administration efficiency and reducing evasion, our study has illuminated legal and socio-economic challenges that must be acknowledged and addressed for its success. It is evident that tax evasion is a pervasive issue that impacts not only Edo State but the nation as a whole. To truly combat tax evasion and optimize the benefits of technology-driven tax systems, there is a need for a robust legal framework that ensures compliance and provides clear regulations governing taxation.

Concerning the above, the study recommends the incorporation of best practices and lessons from countries like the United States where the development and adoption of automated income tax systems are well-established by law. Edo State can learn from these experiences to fortify its own system and bridge the existing gaps in tax collection. By addressing the legal and socio-economic challenges, the Edo State Government can pave the way for more effective tax collection, ultimately contributing to the financing of essential public projects and services.

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