



## Enhancing Taxpayer Compliance and Satisfaction through Public Service Quality: A Multidimensional SERVQUAL Analysis in Tax Administrations

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**Abstract:** This empirical research investigates the multidimensional impact of service quality on client satisfaction within the tax affairs offices of East Gilan, framed by the New Public Management paradigm. Fostering voluntary taxpayer compliance fundamentally depends on their perception of institutional efficiency. Designed as an applied, descriptive-correlational survey, the study utilized field data collected in 2025. An infinite population of individual and corporate taxpayers was sampled, yielding 385 valid respondents selected via convenience non-probability sampling using Cochran's formula. Data collection relied on an adapted SERVQUAL questionnaire—encompassing tangibles, reliability, responsiveness, assurance, and empathy—alongside a satisfaction assessment scale. Instrument validity and reliability were robustly confirmed by expert panels and Cronbach's alpha coefficients. Subsequent analysis via Pearson correlation and multiple linear regression demonstrated that the overall service quality model possesses an exceptional fit. The findings unequivocally confirmed a substantial, positive, and statistically significant impact of service quality on taxpayer satisfaction. Crucially, all five SERVQUAL dimensions directly influence client satisfaction. The assurance component emerged as the strongest predictor, underscoring the paramount need for specialized knowledge and trust-building among tax personnel. This was sequentially followed by reliability, tangibles, responsiveness, and empathy. These empirical insights offer a strategic blueprint for policymakers to optimize administrative delivery and elevate voluntary fiscal compliance.

**Keywords:** Service Quality, Client Satisfaction, SERVQUAL Model, Tax Administration.

### I. Introduction

In the highly complex and rapidly evolving landscape of contemporary global economics, governments are perpetually confronted with the multifaceted challenge of

securing sustainable financial resources to fulfill their socio-economic, cultural, and political mandates. Achieving comprehensive national development, maintaining economic stabilization, and ensuring the equitable redistribution of wealth are intrinsically dependent on a robust and reliable revenue stream, of which taxation constitutes the most vital and enduring pillar. A highly efficient and meticulously structured tax system not only insulates a nation's economy from the volatile fluctuations inherent in natural resource dependencies, but it also serves as a potent macroeconomic instrument for directing economic activities toward productive sectors and realizing broader social justice objectives. However, the successful operationalization of such a system extends far beyond the mere formulation of stringent legislative frameworks and the implementation of punitive enforcement mechanisms. Instead, it is profoundly contingent upon the cooperative engagement and voluntary compliance of the taxpayers themselves. When taxpayers perceive a severe misalignment between the fiscal contributions they make and the quality of public services they receive, their intrinsic motivation to participate in the financing of public expenditures drastically diminishes, thereby inadvertently inflating the administrative and executive costs associated with tax collection and enforcement (McKerchar & Evans, 2009). Consequently, the modern conceptualization of tax administration has begun to recognize that the psychological and experiential dimensions of the taxpayer's interaction with revenue authorities are just as critical as the structural elements of tax policy.

The historical trajectory of public sector management has undergone a fundamental paradigm shift worldwide, moving irrevocably away from classical bureaucratic models that predominantly viewed the state as an absolute sovereign and the citizen as a mere subject of coercion. This archaic perspective has been systematically supplanted by the principles of New Public Management, a transformative approach that heavily emphasizes customer orientation, service quality, institutional accountability, and operational efficiency. Under this progressive paradigm, public sector entities, including tax administrations, are no longer perceived merely as authoritarian enforcement agencies; rather, they are increasingly recognized as dedicated providers of essential public services. Consequently, citizens are reconceptualized as valued clients or stakeholders whose satisfaction must be actively cultivated and prioritized. This philosophical realignment is of paramount strategic importance, as the degree of taxpayer satisfaction directly and profoundly influences their overarching attitude toward the fiscal regime, which in turn dictates their propensity for honest and voluntary tax compliance (Mansor & Ilias, 2021). Within this context, service quality emerges as the defining metric of

institutional efficacy and a critical competitive advantage, even for monopolistic state entities. Quality in the service sector is an inherently complex, subjective, and multidimensional construct, particularly within public services where there is a direct, synchronous interaction between the service provider and the recipient. It is fundamentally evaluated through the critical lens of the consumer, representing the cognitive and emotional gap between their pre-existing expectations of the service and their actual perception of the service performance delivered (Kotler & Keller, 2016).

To systematically quantify and analyze this intricate construct, the academic community has widely adopted the SERVQUAL framework, an extensively validated model that deconstructs service quality into five distinct, universally applicable dimensions. The tangibles dimension encompasses the physical facilities, the modernity of equipment, and the professional appearance of the personnel, serving as the initial visual heuristic through which clients assess institutional competence. Reliability denotes the administration's capacity to perform the promised service dependably, accurately, and without recurrent bureaucratic errors, a factor of critical importance in the mathematically and legally rigorous domain of taxation. Responsiveness reflects the genuine willingness of the staff to assist clients proactively and provide prompt service, directly addressing the common public grievance of administrative lethargy. Assurance is defined by the specialized knowledge, competence, and courtesy of the employees, alongside their ability to inspire trust and confidence—a crucial element given the financial risks and anxieties inherently associated with tax assessments. Finally, empathy involves the provision of caring, individualized attention to clients, demonstrating an institutional understanding of the taxpayer's unique circumstances (Gronroos, 1984; Ladhari, 2009). The holistic integration of these dimensions dictates the overarching level of taxpayer satisfaction, an emotional and evaluative response that signifies a positive confirmation of their expectations. When a tax authority successfully meets or exceeds these dimensional expectations, it cultivates a high degree of satisfaction that logically translates into a perception of systemic fairness, thereby mitigating psychological resistance to taxation and fostering a culture of compliance (Fitriani & Haryono, 2021; Damayanti & Supramono, 2022).

Despite the undeniable strategic imperative of prioritizing service quality, public sector organizations often grapple with systemic administrative pathologies that severely impede the realization of citizen satisfaction. Bureaucratic entanglements, opaque procedural mechanisms, prolonged processing times, inadequate technological infrastructure, and occasional deficits in personnel professionalism constitute persistent barriers that invariably tarnish the taxpayer

experience. These operational deficiencies systematically erode public trust, engendering a negative societal disposition toward the tax apparatus that can readily precipitate tax evasion and capital flight, thereby undermining the foundational economic objectives of the state (Rezaei et al., 2020). This organizational reality underscores a pressing problem statement within the specific geographical and cultural context of regional tax administrations, which frequently operate under distinct socio-economic conditions compared to metropolitan centers. Regional tax offices function as the primary interface between the central government and local economic actors, and their operational efficacy has an immediate, localized impact on public contentment and economic vitality. While previous scholarly inquiries have predominantly investigated macro-level tax compliance or focused exclusively on capital cities, there exists a profound empirical void concerning the granular assessment of service quality dimensions and their direct correlational impact on client satisfaction within geographically dispersed, economically heterogeneous regions. This distinct lack of contextualized empirical data critically limits the ability of regional administrators to formulate targeted, evidence-based quality improvement strategies.

The significance of undertaking a rigorous investigation into this phenomenon is therefore manifold, addressing both profound theoretical gaps and urgent practical necessities. From a macroeconomic and fiscal perspective, empirical substantiation of the link between service quality and taxpayer satisfaction offers a strategic blueprint for enhancing voluntary compliance. By identifying and rectifying the specific dimensional shortcomings in service delivery, tax authorities can significantly reduce the psychological friction associated with tax payment, subsequently lowering the exorbitant costs linked to aggressive auditing, prolonged litigation, and coercive enforcement (Khodadadi & Farsat, 2020). From an administrative standpoint, adapting private-sector quality management frameworks to the public sector provides organizational leaders with robust, quantifiable metrics to evaluate personnel performance and operational efficiency objectively. Furthermore, the sociological implications of such an inquiry cannot be overstated; interacting with tax authorities often induces considerable stress among citizens, and optimizing the physical and interpersonal environment of these interactions acts as a vital mechanism for generating social capital and reinforcing the legitimacy of the state. Therefore, this research is driven by a hierarchy of integrated objectives designed to illuminate these complex dynamics. The primary objective is to scientifically articulate the overarching impact of perceived service quality on the satisfaction levels of clients interfacing with tax administration facilities. Subordinate to this primary goal, the study

systematically dissects this relationship by independently evaluating the discrete impacts of tangibles, reliability, responsiveness, assurance, and empathy on the dependent variable of satisfaction. By addressing the fundamental research questions regarding how these specific dimensions influence taxpayer perceptions, this study endeavors to generate a highly nuanced, empirically grounded framework that will empower policymakers to engineer a more responsive, equitable, and ultimately successful tax administration system (Sameni, 2026).

## **II. Literature Review**

The conceptualization of public service quality and the paradigm of taxpayer satisfaction necessitate a profound understanding of the ontological characteristics that differentiate services from physical commodities. In the contemporary academic discourse of marketing and management, services are universally characterized by their intangibility, heterogeneity, inseparability of production and consumption, and perishability (Kotler & Keller, 2016). These intrinsic traits dictate that service quality cannot be objectively engineered or subjected to traditional quality control protocols in an isolated environment; rather, it is a dynamic construct co-created during the synchronous interaction between the service provider and the recipient, and it is subjectively evaluated based on the consumer's experiential perceptions (Gronroos, 1984). Within the specialized realm of public administration and governmental bureaucracies, this subjective evaluation transcends mere consumer preference, forming the critical bedrock of the citizen's psychological contract with the state apparatus. The historical transition from rigid, process-oriented classic bureaucracies to modern, citizen-centric administrative architectures—often conceptualized under the umbrella of New Public Management—underscores a paradigm shift where institutional legitimacy and operational success are inextricably linked to the perceived excellence of service delivery. In this context, tax administrations are no longer viewed merely as coercive instruments of sovereign revenue extraction but are progressively recognized as complex service organizations. Consequently, the quality of services rendered by these fiscal entities operates as a primary determinant of systemic fairness, profoundly influencing the overarching administrative culture and directly dictating the propensity of citizens to engage in voluntary tax compliance (McKerchar & Evans, 2009). The evaluation of this abstract construct requires robust psychometric frameworks, the most prominent of which is the gap theory of service quality. This theory posits that perceived service quality is a mathematical and psychological function of the magnitude and direction of the discrepancy between clients' a priori expectations of the service and their ex post perceptions of the actual organizational performance. When institutional performance aligns with or surpasses these expectations, the perceived quality is deemed superior, culminating in sustained satisfaction; conversely, a negative disconfirmation of expectations precipitates dissatisfaction, which in the fiscal arena manifests as resistance, decreased compliance, and an inflation of the administrative costs associated with systemic enforcement (Fitriani & Haryono, 2021).

The multidimensional operationalization of service quality through the SERVQUAL framework has emerged as the preeminent analytical tool for systematically dissecting and quantifying the taxpayer experience. This extensively validated model evaluates service quality across five distinct yet deeply interrelated domains, systematically capturing both the technical outcomes and the functional processes of the service encounter (Ladhari, 2009). The tangibles dimension constitutes the physical and visual heuristics through which clients form their initial judgments regarding organizational competence. Because financial and administrative services are inherently intangible, taxpayers heavily rely on surrogate indicators such as the architectural modernity of the tax facilities, the ergonomic comfort of waiting areas, the technological sophistication of the processing equipment, and the professional appearance of the personnel. Research evaluating the quality of administrative services in Iranian executive bodies has confirmed that a meticulously organized and adequately equipped physical environment significantly mitigates the inherent anxieties associated with bureaucratic encounters, projecting an aura of institutional precision and respect for the citizen (Samiei & Delavari, 2019). Parallel to the physical environment is the critical dimension of reliability, which denotes the administration's capacity to execute the promised service dependably, accurately, and without recurrent errors. In the highly regulated, mathematically rigorous, and legally sensitive domain of taxation, reliability is paramount; any computational discrepancy, misplacement of archives, or failure to adhere to statutory timelines can inflict severe financial and legal repercussions upon the taxpayer. Consequently, reliability forms the cognitive foundation of trust, as taxpayers fundamentally expect their fiscal assessments to be executed flawlessly upon the first iteration (Zaki & Layegh, 2018).

The human and relational dimensions of the SERVQUAL model—responsiveness, assurance, and empathy—collectively dictate the affective and emotional quality of the taxpayer's journey. Responsiveness reflects the genuine willingness and organizational agility of the staff to assist clients proactively, addressing the ubiquitous public grievance of bureaucratic lethargy and prolonged wait times. The modernization of tax administrations, characterized by the implementation of comprehensive technological plans and smart processes, is largely driven by the imperative to enhance this responsiveness, thereby accelerating processing times and curtailing the avenues for tax evasion through increased systemic efficiency (Bakhshayesh & Afrasiabi, 2022; Dehghan & Shafiei, 2023). Furthermore, empirical investigations focusing on corporate clients indicate that specialized taxpayers place an exceptional premium on the responsiveness and professional agility of tax officers, viewing

time as a critical economic resource (Huang & Lee, 2021). Intertwined with responsiveness is the dimension of assurance, which is defined by the specialized knowledge, technical competence, and unfailing courtesy of the employees, alongside their innate capacity to inspire unwavering trust and confidence. Given the profound informational asymmetries and the high financial stakes inherent in tax audits and assessments, taxpayers experience a heightened vulnerability. Therefore, interactions with personnel who demonstrate an absolute mastery of complex fiscal statutes and who project a demeanor of ethical integrity act as a powerful mechanism for anxiety reduction. Studies modeling service quality and customer satisfaction within the broader financial services industry emphasize that assurance is often the most potent predictor of long-term institutional loyalty, as it directly mitigates perceived risk (Khodadad Hosseini & Zargar, 2013). Finally, empathy involves the provision of caring, individualized attention, demonstrating an institutional capacity to recognize the taxpayer not merely as an alphanumeric file, but as an individual navigating specific socio-economic constraints. While tax laws are inherently rigid, the administrative application of these laws can be executed with a degree of human understanding, offering tailored consultations, accommodating operational hours, and prioritizing the legitimate interests of the client within the boundaries of the law.

The synthesis of these multidimensional service evaluations culminates in the overarching psychological state of taxpayer satisfaction, a strategic imperative that dictates the behavioral consequences of the citizen-state interaction. Satisfaction is an emotional and cognitive continuum, representing a holistic evaluation of the cumulative service experiences (Hosseini & Khaki, 2016). In the specific context of revenue authorities, fostering a high degree of taxpayer satisfaction is not a philanthropic endeavor but a calculable economic strategy aimed at optimizing voluntary compliance. When taxpayers are satisfied with the transparency, speed, and fairness of the services rendered, their perception of the fiscal regime's legitimacy is elevated, and their psychological resistance to relinquishing private wealth for public utilization is significantly diminished (Damayanti & Supramono, 2022). This relational dynamic is heavily mediated by the taxpayer's perception of justice and the ease of navigating the administrative apparatus. For instance, the implementation of electronic tax systems has been shown to enhance satisfaction by providing reliable, user-friendly, and accessible interfaces, provided that these digital platforms successfully cultivate technical trust (Izadi & Davoudi, 2019; Mustapha & Obid, 2015). Furthermore, extensive empirical evidence from localized studies, such as those conducted in the tax affairs offices of Isfahan and other Iranian provinces, consistently corroborate that prioritizing service quality factors fundamentally

reconstructs the prevailing tax culture, transitioning it from a culture of avoidance to one of collaborative civic participation (Sharifi Renani et al., 2015; Taghavi & Mohammadi, 2017). This necessitates a strategic recalibration within tax administrations to systematically identify, prioritize, and optimize the critical factors influencing client satisfaction, ensuring that the dimensions of service quality are intricately woven into the organizational DNA, ultimately fostering an environment where perceived justice and exceptional service delivery drive sustainable economic governance (Hajipour et al., 2020; Jamali & Nazari, 2021; Khodadadi & Farsat, 2020; Samadi & Nazarian, 2013).

Based on the comprehensive synthesis of the extant theoretical literature, the principles of new public management, and prior empirical investigations concerning the dynamics of public service delivery and citizen behavior, the following research hypotheses are formulated to empirically evaluate the relationships between the multidimensional constructs of service quality and taxpayer satisfaction.

- H<sub>1</sub>: The overall quality of services provided by the tax administration has a significant positive impact on the satisfaction of taxpayers.
- H<sub>2</sub>: The tangibles dimension of service quality has a significant positive impact on the satisfaction of taxpayers.
- H<sub>3</sub>: The reliability dimension of service quality has a significant positive impact on the satisfaction of taxpayers.
- H<sub>4</sub>: The responsiveness dimension of service quality has a significant positive impact on the satisfaction of taxpayers.
- H<sub>5</sub>: The assurance dimension of service quality has a significant positive impact on the satisfaction of taxpayers.
- H<sub>6</sub>: The empathy dimension of service quality has a significant positive impact on the satisfaction of taxpayers.

### **III. Methodology**

The ontological and epistemological foundations of this study dictate a positivist paradigm, utilizing a quantitative, deductive approach to empirical inquiry to systematically address the formalized hypotheses. Consequently, the overarching research design is fundamentally classified as an applied study, given its pragmatic and immediate objective of resolving tangible administrative deficiencies, evaluating performance metrics, and enhancing operational efficiency within the highly structured organizational matrix of the public tax administration. Furthermore, from a methodological standpoint regarding the systematic

collection of field data and the statistical manipulation of variables without experimental intervention, this investigation rigorously employs a descriptive-survey and correlational design. It is inherently descriptive in its systematic endeavor to accurately and objectively portray the current state of service quality dimensions as perceived by the public, and it is strictly correlational in its rigorous statistical examination of the causal relationships and covariance between the multi-dimensional independent variables—comprising the five facets of the SERVQUAL model—and the dependent variable of overall taxpayer satisfaction. The spatial scope of this empirical investigation encompasses the operational jurisdictions of tax affairs offices strategically distributed across the economically heterogeneous East Gilan region; specifically, the data collection targeted the urban administrative centers and their surrounding commercial peripheries in the counties of Lahijan, Langarud, Rudsar, Astaneh-ye Ashrafiyeh, and Amlash. The temporal scope of the primary data collection phase was systematically executed during the latter half of the fiscal year 2025, a strategic timeframe selected to capture a representative cross-section of taxpayer interactions during periods of standardized operational cadence, deliberately avoiding the anomalous administrative congestion typically associated with peak tax return deadlines. Defining the statistical population in such continuous field studies presents inherent logistical complexities; therefore, the population for this research was definitively delineated as all individual and corporate taxpayers—encompassing ordinary citizens navigating personal tax liabilities, commercial business proprietors, and legally authorized corporate representatives—who physically or systematically engaged with the aforementioned local tax authorities during the stipulated 2025 temporal window. Given the fluid, dynamic, and practically infinite nature of this daily client influx, coupled with the absolute absence of a deterministic, pre-existing sampling frame or exhaustive registry of all potential daily visitors, the statistical population was methodologically treated as infinite. To ascertain a statistically robust and highly representative sample size capable of yielding generalizable population inferences with a strictly minimized margin of error, the standardized Cochran mathematical formula designed for infinite populations was deployed. The precise mathematical derivation of the required sample size is expressed through the following complex probabilistic equation:

$$n = \frac{Z^2 pq}{d^2}$$

Within this equation, the critical threshold value representing the standard normal distribution at a 95 percent confidence interval is denoted by Z and firmly established at 1.96. The estimated theoretical proportion of the attribute present within the population is

represented by  $p$ , which is conservatively estimated at 0.5 to maximize the statistical variance and ensure the broadest possible sample coverage. Correspondingly, the probability of the attribute's absence is denoted by  $q$ , also set at 0.5, while the strictly defined tolerable margin of error or precision level for the parameter estimation is represented by  $d$ , calibrated precisely to 0.05. Substituting these exact parametric values into the equation yielded a foundational mathematical requirement of approximately 384 observation units. However, to proactively counteract the inevitable statistical attrition caused by non-responses, partially completed survey instruments, or anomalous, unengaged data entries, the researchers conservatively augmented the initial distribution quota, successfully disseminating a total of 400 structured questionnaires within the field environment. Ultimately, following a rigorous data cleansing protocol, 385 pristine, fully articulated questionnaires were retrieved and subjected to comprehensive data processing, representing an exceptionally high response fidelity that satisfies the rigorous demands of multivariate analysis. The primary methodological instrument utilized for capturing the empirical field data was a highly structured, self-administered questionnaire, meticulously localized, translated, and culturally adapted from the globally validated SERVQUAL conceptualization originally developed in the marketing literature. The structural architecture of this diagnostic psychometric tool is bifurcated into distinct, logically sequenced thematic sections designed to minimize respondent fatigue. The preliminary section solicits critical demographic and socio-economic variables from the participants—including biological gender, defined age brackets, highest level of educational attainment, and formal taxpayer classification (segregated into individual taxpayers managing occupational guilds versus representatives managing corporate entities)—to construct a comprehensive profile of the respondent base and to enable highly nuanced, stratified cross-tabulations during the analytical phase. The core psychometric body of the instrument is exclusively devoted to evaluating the latent, unobservable constructs of perceived service quality and client satisfaction. Service quality is robustly operationalized through a battery of 20 specialized, closed-ended semantic items that are systematically mapped onto the five foundational theoretical dimensions of the model. Specifically, this entails four items dedicated to assessing the tangibles, such as the modernization of the physical infrastructure, the ergonomic comfort of the waiting areas, and the professional visual presentation of the employees; four items meticulously measuring the reliability and precision of complex tax assessments, the accuracy of systemic information, and the fidelity of bureaucratic archiving; four items evaluating the responsiveness, operational velocity, and proactive willingness of the staff to assist in

navigating regulatory hurdles; four items gauging the assurance, professional competency, absolute mastery of tax codes, and trust-eliciting, courteous behaviors of the personnel; and finally, four items capturing the institutional empathy, flexibility in scheduling, and individualized, compassionate attention afforded to taxpayers facing unique, stressful fiscal constraints. Client satisfaction, functioning as the ultimate dependent construct in the research model, is holistically measured via a dedicated sub-scale comprising four comprehensive items that aggregate the taxpayer's overall evaluative judgment regarding the fulfillment of their prior expectations, the cognitive rationalization of their experience, and their subsequent behavioral intent to recommend or endorse the institution's procedural fairness to peers. All subjective responses across both constructs were systematically quantified utilizing a standardized, equidistant 5-point Likert measurement scale, anchored systematically from strongly disagree, which was assigned a numerical computational weight of 1, to strongly agree, which was assigned a numerical computational weight of 5, thereby facilitating advanced continuous parametric statistical manipulation. Ensuring the irrefutable scientific rigor and academic defensibility of the measurement instrument necessitated the implementation of highly stringent validation and reliability protocols prior to mass deployment. The content and face validity of the localized questionnaire were rigorously established through a systematic, iterative peer-review process involving a distinguished panel of academic supervisors, specialized methodological consultants, and senior subject-matter experts actively embedded within the upper echelons of the regional tax administration. These authoritative figures meticulously scrutinized the semantic clarity, contextual relevance, structural logic, and theoretical alignment of each individual item, resulting in minor lexical refinements that unequivocally guaranteed the instrument's capacity to precisely measure the intended psychological constructs within the specific bureaucratic lexicon of the Iranian tax system. Concurrently, the internal consistency and statistical reliability of the measurement scale were empirically verified through a controlled preliminary pilot study, administered under authentic field conditions to a representative subsample of 30 active taxpayers. The preliminary data extracted from this pilot phase were imported into statistical software to systematically compute the Cronbach's alpha coefficient, an exceptionally rigorous mathematical indicator of average inter-item covariance and overall scale homogeneity. The computational formula dictating the derivation of this critical reliability metric is expressed as:

$$\alpha = \frac{K}{K-1} \left( 1 - \frac{\sum_{i=1}^K \sigma_i^2}{\sigma_X^2} \right)$$

Within this formulaic structure, the total number of discrete items comprising the evaluated scale or sub-scale is represented by  $K$ , the individual statistical variance associated with the array of scores for each distinct item is denoted by  $\sigma_i^2$ , and the total aggregate variance of the composite test scores across the entire sample is captured by  $\sigma_X^2$ . The empirical application of this reliability formula to the pilot data yielded impressive alpha coefficients that universally exceeded the stringent 0.7 academic threshold for acceptability across all individually evaluated dimensions, as well as for the composite overarching scale, unequivocally confirming the exceptional internal reliability and temporal stability of the research instrument. Following the meticulous curation, screening, and numerical coding of the raw empirical data harvested during the main deployment phase, the comprehensive analytical phase was executed utilizing the advanced computational algorithms of SPSS statistical software, version 26. The overarching analytical strategy was methodologically stratified into descriptive and inferential tiers to maximize data utility. The initial descriptive analysis systematically synthesized the central tendencies and dispersion metrics—specifically focusing on arithmetic means to determine central positioning and standard deviations to measure variance—of the latent psychometric constructs, alongside the straightforward percentage frequency distributions of the foundational demographic variables. Transitioning to the inferential analysis, which was specifically designed to rigorously test the formalized theoretical hypotheses, the statistical procedures were fundamentally predicated on the strict parametric assumption of data normality. Consequently, the robust Kolmogorov-Smirnov statistical test was deployed to definitively ascertain the distributional characteristics of the dataset across all variables. Confirming the null hypothesis of this specific test—achieved when the calculated significance levels universally exceed the standard 0.05 alpha threshold—successfully established the normal, bell-curve distribution of the data, thereby scientifically and mathematically justifying the subsequent application of powerful, high-precision parametric tests. To mathematically quantify the strength, magnitude, and directionality of the linear associations existing between the array of independent service quality dimensions and the singular dependent satisfaction variable, the Pearson product-moment correlation coefficient was meticulously calculated. The foundational mathematical architecture governing this critical bivariate analysis is articulated by the precise formula:

$$r = \frac{\sum (x_i - \bar{x})(y_i - \bar{y})}{\sqrt{\sum (x_i - \bar{x})^2 \sum (y_i - \bar{y})^2}}$$

Subsequently, to transcend mere correlation and actively model the predictive capacity of the independent variables—thereby ascertaining their relative explanatory power and hierarchical significance in driving satisfaction—a comprehensive multiple linear regression analysis was meticulously executed. The generalized multi-variable linear equation governing this advanced predictive modeling approach is mathematically defined as:

$$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \dots + \beta_n X_n + \epsilon$$

In this predictive equation, the dependent variable representing overall taxpayer satisfaction is denoted as  $Y$ , the comprehensive vector of independent SERVQUAL variables encompassing all five dimensions is represented by the sequence of  $X$  variables, the corresponding unstandardized and standardized partial regression coefficients that explicitly indicate the magnitude and direction of the independent effect are denoted by  $\beta$ , the foundational y-intercept constant is  $\beta_0$ , and the stochastic error term representing unexplained variance inherent to the predictive model is captured by  $\epsilon$ . All descriptive and inferential statistical procedures throughout this methodology were rigorously conducted maintaining a 95 percent confidence interval, ensuring a maximum mathematically permissible error margin of exactly 5 percent across all findings.

### **Demographic Profile and Descriptive Statistics**

A granular examination of the demographic composition and foundational descriptive statistics characterizing the respondent sample is an indispensable prerequisite for contextualizing the subsequent inferential findings, as it provides a comprehensive socio-economic topography of the population interfacing with the tax administration infrastructure. The meticulous analysis of the 385 validated observation units captured in the 2025 field deployment reveals a distinct distribution across several key demographic parameters, reflecting the broader structural realities of the regional commercial environment in East Gilan. Regarding the biological gender distribution of the cohort, the empirical data indicates a pronounced and significant asymmetry; the overwhelming majority of the respondents, comprising exactly 308 individuals and constituting 80 percent of the total analytical sample, identified as male, whereas only 77 individuals, representing the remaining 20 percent, identified as female. This stark statistical disparity in gender representation is not anomalous but is highly indicative of the prevailing cultural and structural dynamics within the traditional economic sectors of the studied region, where the executive management of commercial enterprises, guild leadership, and the assumption of formal administrative and fiscal responsibilities are predominantly undertaken by men. Furthermore, a detailed dissection of

the chronological age distribution exposes a population heavily skewed toward mature, experienced economic actors. The most populous demographic segment consists of individuals navigating middle adulthood, specifically those spanning the ages of 41 to 50 years, who accounted for an impressive 142 respondents, or 36.9 percent of the aggregate sample. This dominant group is closely followed by the 30 to 40 years age bracket, encompassing 110 individuals and representing 28.6 percent of the sample, while the senior demographic of individuals exceeding 50 years of age constituted 22.9 percent, totaling 88 respondents. Conversely, younger taxpayers under the age of 30 formed the smallest demographic minority, comprising a mere 45 individuals or 11.7 percent of the sample. This age distribution logically signifies that the primary interactants with the tax authority are individuals firmly established in their professional trajectories and at the zenith of their economic productivity, suggesting that their evaluative judgments regarding service quality are likely highly discerning, pragmatic, and grounded in extensive prior bureaucratic experience.

The educational profile of the respondents further illuminates the sophisticated nature of the taxpayer base. The data reveals a notably high level of academic attainment, with the largest single cohort possessing a formal Bachelor's degree; this group comprises 154 individuals, accounting for exactly 40 percent of the total sample. Individuals holding high school diplomas or lower qualifications represent 25.5 percent (98 individuals), those with Associate degrees constitute 22.1 percent (85 individuals), and highly educated individuals possessing Master's degrees or higher academic credentials make up 12.5 percent of the sample, totaling 48 respondents. This elevated aggregate level of literacy and formal education among the clientele inherently elevates their baseline expectations regarding administrative transparency, computational accuracy, and the professional competence of the tax auditors, thereby underscoring the absolute necessity for the tax administration to deploy highly trained personnel capable of engaging in sophisticated, legally nuanced fiscal discourse. Finally, stratifying the sample based on the fundamental legal classification of the taxpayer provides crucial operational context. The overwhelming preponderance of the sample, numbering 295 respondents and representing a substantial 76.6 percent of the total, are classified as individual taxpayers, predominantly consisting of independent proprietors, artisans, and operators of small to medium-sized guild enterprises. In contrast, representatives acting on behalf of formally incorporated legal entities or large corporate structures constituted the minority, comprising 90 respondents or 23.4 percent of the surveyed population. This distribution is highly congruent with the macroeconomic fabric of the East Gilan region, which is

fundamentally characterized by a decentralized, granular economy driven by decentralized commercial, agricultural, and localized service-oriented businesses rather than heavily centralized industrial conglomerates. Following the demographic contextualization, a rigorous descriptive analysis of the primary latent constructs was executed to establish the baseline perceptual reality of the tax administration's performance. The statistical outputs, specifically the arithmetic means calculated on the 5-point Likert continuum, serve as an empirical barometer of institutional efficacy. The aggregate mean for overall perceived service quality stands at a commendable 3.49, positioning the general performance above the theoretical median of 3.00, thereby indicating a moderately positive, albeit entirely improvable, baseline perception among the citizenry. When dissecting this aggregate score into its constituent SERVQUAL dimensions, profound hierarchical variances emerge that pinpoint specific institutional strengths and vulnerabilities. The dimension of assurance registered the absolute highest arithmetic mean at 3.75, unequivocally signaling that taxpayers harbor a strong, positive recognition of the specialized legal knowledge, professional etiquette, and trustworthiness exhibited by the tax personnel. This is sequentially followed by the dimension of reliability, which achieved a robust mean of 3.62, reflecting a generally favorable perception regarding the administration's capacity to execute complex assessments accurately and maintain dependable records. The tangibles dimension yielded a mean of 3.45, while responsiveness recorded a mean of 3.38, indicating areas requiring targeted administrative intervention to accelerate processing speeds and modernize physical interfaces. Notably, the dimension of empathy generated the lowest average score at 3.25, exposing a critical vulnerability in the administration's capacity to project individualized care, systemic flexibility, and emotional intelligence when interacting with taxpayers navigating complex financial distress. Concurrently, the ultimate dependent variable of overall client satisfaction yielded a solid mean score of 3.55, suggesting a state of general, yet cautious, contentment with the fiscal apparatus, while the tightly clustered standard deviations across all variables validate the high degree of consensus and minimal erratic dispersion within the collected taxpayer feedback.

Table 1. Descriptive Statistics of Research Variables

| Variable    | N   | Minimum | Maximum | Mean | Std. Deviation |
|-------------|-----|---------|---------|------|----------------|
| Tangibles   | 385 | 1.50    | 5.00    | 3.45 | 0.68           |
| Reliability | 385 | 1.25    | 5.00    | 3.62 | 0.71           |

| Variable                | N   | Minimum | Maximum | Mean | Std. Deviation |
|-------------------------|-----|---------|---------|------|----------------|
| Responsiveness          | 385 | 1.00    | 5.00    | 3.38 | 0.82           |
| Assurance               | 385 | 1.75    | 5.00    | 3.75 | 0.65           |
| Empathy                 | 385 | 1.00    | 4.75    | 3.25 | 0.85           |
| Overall Service Quality | 385 | 1.65    | 4.90    | 3.49 | 0.62           |
| Client Satisfaction     | 385 | 1.00    | 5.00    | 3.55 | 0.74           |

#### **IV. Inferential Analysis and Hypothesis Testing**

The transition from descriptive statistics to inferential analysis necessitates a rigorous preliminary evaluation of the foundational parametric assumptions, most notably the assessment of data distribution normality, which dictates the mathematical legitimacy of deploying advanced parametric testing protocols. To definitively ascertain whether the empirical data extracted from the 385 valid observation units conformed to a standard normal distribution—thereby justifying the application of Pearson correlation and linear regression—the Kolmogorov-Smirnov statistical test was systematically executed across all primary latent variables. The theoretical null hypothesis for this test posits that the sample data is drawn from a normally distributed population, an assumption that is mathematically retained if the calculated asymptotic significance level exceeds the standard alpha threshold of 0.05. The empirical output of the Kolmogorov-Smirnov test yielded highly satisfactory results, confirming the robust normality of the dataset. Specifically, the significance levels for the independent variables were calculated as 0.162 for tangibles, 0.212 for reliability, 0.092 for responsiveness, 0.285 for assurance, and 0.065 for empathy, while the overarching constructs of overall service quality and client satisfaction yielded significance levels of 0.405 and 0.144, respectively. Because all these calculated probabilities mathematically exceed the critical 0.05 threshold, the null hypothesis of normal distribution was unequivocally confirmed for every continuous variable within the research model. This critical statistical verification provided the absolute methodological justification for proceeding with highly sensitive parametric inferential algorithms, effectively eliminating the risk of Type I and Type II errors that often plague the analysis of skewed socio-economic survey data. Following the confirmation of normality, the analytical trajectory advanced to the bivariate evaluation of the formalized research hypotheses utilizing the Pearson product-moment correlation coefficient, a sophisticated mathematical procedure designed to quantify the magnitude and precise

directionality of the linear relationships existing between the multidimensional facets of service quality and the ultimate outcome variable of taxpayer satisfaction. The output of the correlation matrix provided overwhelming and statistically irrefutable evidence supporting the theoretical assertions of the SERVQUAL framework within the public tax domain. The highest bivariate correlation was observed between the assurance dimension and taxpayer satisfaction, registering an exceptionally robust coefficient of 0.754 at a significance level of 0.000, thereby indicating a profound, direct, and highly predictable positive association. This was closely trailed by the reliability dimension, which exhibited a strong positive correlation coefficient of 0.718, and the responsiveness dimension, generating a highly significant coefficient of 0.682. The tangibles dimension also demonstrated a substantial positive linear relationship, recorded at 0.645. While the empathy dimension recorded the lowest relative correlation magnitude within the matrix at 0.595, it nonetheless remained highly significant and positively directed. Crucially, the correlation between the composite, aggregated construct of overall service quality and client satisfaction yielded a formidable coefficient of 0.812. This exceptionally high coefficient confirms that as the holistic perception of institutional service quality elevates, there is a nearly symmetrical and highly predictable escalation in the satisfaction levels of the citizenry.

Table 2. Pearson Correlation Matrix of Service Quality Dimensions and Satisfaction

| Variables      | Tangibles | Reliability | Responsiveness | Assurance | Empathy | Satisfaction |
|----------------|-----------|-------------|----------------|-----------|---------|--------------|
| Tangibles      | 1         | 0.520       | 0.480          | 0.550     | 0.410   | 0.645        |
| Reliability    | -         | 1           | 0.610          | 0.590     | 0.430   | 0.718        |
| Responsiveness | -         | -           | 1              | 0.540     | 0.490   | 0.682        |
| Assurance      | -         | -           | -              | 1         | 0.515   | 0.754        |
| Empathy        | -         | -           | -              | -         | 1       | 0.595        |
| Satisfaction   | -         | -           | -              | -         | -       | 1            |

While the correlation matrix successfully established the existence and trajectory of these bivariate relationships, establishing explicit predictive causality necessitated the deployment of advanced linear regression modeling. To test the principal hypothesis ( $H_1$ )—which theorized that overall service quality exerts a significant positive impact on taxpayer satisfaction—a simple linear regression analysis was performed. The inferential output

generated a highly robust R-square value of 0.659, signifying that nearly 66 percent of the total statistical variance observed in taxpayer satisfaction across the East Gilan region can be directly and exclusively explained by fluctuations in the perceived quality of the services rendered. The standardized beta coefficient for this overarching model was documented at 0.812 with a definitive significance level of 0.000, meaning that a singular unit increase in the holistic implementation of service quality initiatives mathematically predicts an impressive 0.812 unit escalation in overall public satisfaction, thereby confirming  $H_1$  with absolute statistical certainty. To delve deeper into the structural mechanics of this phenomenon and individually test the subordinate hypotheses ( $H_2$  through  $H_6$ ), a sophisticated multiple linear regression model was constructed, entering all five SERVQUAL dimensions simultaneously as independent predictors against the dependent variable of satisfaction. This multidimensional approach isolated the unique predictive power of each facet while holding the others constant. The results conclusively validated all five sub-hypotheses. The assurance dimension emerged as the most dominant predictive force, boasting the highest standardized beta coefficient of 0.325 at a 0.000 significance level, confirming  $H_5$ . The reliability dimension secured the second-highest predictive rank, yielding a beta coefficient of 0.225 at a 0.000 significance level, thereby substantiating  $H_3$ . The physical and aesthetic tangibles dimension ( $H_2$ ) demonstrated a beta coefficient of 0.172 with a significance of 0.001, confirming its essential role as a visual heuristic. Responsiveness ( $H_4$ ) achieved a beta coefficient of 0.148 with a significance of 0.003, validating the necessity of operational agility. Finally, the empathy dimension ( $H_6$ ), while registering the lowest relative predictive weight with a beta of 0.115, still achieved statistical significance at the 0.015 level, confirming that compassionate, individualized administrative interaction remains a statistically valid determinant of taxpayer contentment.

Table 3. Multiple Regression Analysis for Service Quality Dimensions on Satisfaction

| Independent Variables    | Unstandardized B | Standardized Beta | t-Value | Significance (Sig.) | Hypothesis Result |
|--------------------------|------------------|-------------------|---------|---------------------|-------------------|
| (Constant)               | 0.210            | -                 | 1.850   | 0.065               | -                 |
| Tangibles ( $H_2$ )      | 0.185            | 0.172             | 3.450   | 0.001               | Confirmed         |
| Reliability ( $H_3$ )    | 0.242            | 0.225             | 4.520   | 0.000               | Confirmed         |
| Responsiveness ( $H_4$ ) | 0.156            | 0.148             | 2.960   | 0.003               | Confirmed         |

| Independent Variables | Unstandardized B | Standardized Beta | t-Value | Significance (Sig.) | Hypothesis Result |
|-----------------------|------------------|-------------------|---------|---------------------|-------------------|
| Assurance (H5)        | 0.310            | 0.325             | 6.850   | 0.000               | Confirmed         |
| Empathy (H6)          | 0.135            | 0.115             | 2.450   | 0.015               | Confirmed         |

## V. Discussion and Conclusion

The exhaustive empirical findings of this research constitute a profound vindication of the paradigm shift toward citizen-centric administration within the complex, highly regulated theater of public taxation. By rigorously confirming that an integrated, multidimensional optimization of service quality mathematically dictates the trajectory of taxpayer satisfaction, this study definitively transitions the theoretical postulations of New Public Management into actionable, quantifiable administrative reality. The data unequivocally demonstrates that citizens do not merely evaluate the state apparatus based on the macroscopic fairness of fiscal legislation, but rather construct their overarching judgments through the micro-interactions, sensory environments, and relational dynamics they experience during routine bureaucratic encounters. The discovery that the SERVQUAL framework accounts for nearly 66 percent of the variance in public satisfaction within the East Gilan region is a staggering testament to the strategic necessity of customer-oriented service design in mitigating the psychological resistance traditionally associated with tax collection. This conclusion aligns seamlessly with contemporary global fiscal literature, which increasingly emphasizes that cooperative, voluntary compliance—the ultimate objective of any revenue authority seeking to minimize enforcement expenditures—is an organic byproduct of a mutually respectful, transparent, and high-quality psychological contract between the taxpayer and the state. The granular dissection of the multiple regression analysis offers even deeper organizational insights, particularly regarding the hierarchical weighting of taxpayer priorities. The absolute dominance of the assurance dimension as the paramount predictor of satisfaction is a revelation of critical significance. In an administrative environment saturated with dense legal jargon, complex mathematical formulations, and severe financial penalties for non-compliance, the taxpayer operates from a baseline of acute vulnerability and anxiety. Consequently, their foremost psychological demand is absolute confidence in the specialized competence, professional integrity, and unassailable accuracy of the tax personnel. When employees exude a mastery of tax statutes and project an aura of respectful authority, they directly neutralize taxpayer anxiety, transforming a potentially adversarial audit into a collaborative consultation. This finding

posits that human capital and technical expertise are vastly more influential in shaping public perception than mere bureaucratic speed or infrastructural aesthetics.

Following assurance, the profound statistical impact of the reliability dimension further underscores the citizenry's demand for flawless administrative execution. Taxpayers require absolute certainty that their submissions will be processed without recurring errors, that their sensitive financial archives will be secured, and that the institution will honor its procedural promises. The intolerance for systemic unreliability in taxation is acute, as bureaucratic missteps carry direct, punitive financial consequences for the citizen. While assurance and reliability form the cognitive bedrock of institutional trust, the significant, albeit lesser, impacts of tangibles and responsiveness highlight the operational necessities of modernity. The confirmation that physical environments—the tangibles—meaningfully affect satisfaction indicates that the architectural and technological modernization of tax offices is not a superficial luxury, but a vital psychological heuristic. A dilapidated, poorly equipped office subliminally signals institutional incompetence, whereas a modernized, ergonomically optimized facility broadcasts organizational efficiency and respect for the citizen's time. Similarly, responsiveness dictates the velocity of the interaction, directly addressing the universal frustration with administrative stagnation and convoluted processing queues. Interestingly, while the empathy dimension was statistically validated as a positive contributor to satisfaction, its positioning at the bottom of the predictive hierarchy provides a nuanced understanding of the limits of relational administration within inherently rigid regulatory frameworks. Taxation is fundamentally governed by inflexible legislative mandates, leaving minimal discretionary latitude for systemic flexibility or highly individualized financial concessions. Therefore, while citizens appreciate polite, compassionate interaction and convenient scheduling, they are pragmatically aware that the tax authority is an enforcement agency bound by strict legal parameters, rendering empathy secondary to unassailable technical accuracy and professional assurance. In summation, this study decisively proves that the architecture of a sustainable, cooperative tax ecosystem is built upon the pillars of service quality, demanding that public administrators elevate their operational standards, invest heavily in the technical and interpersonal refinement of their workforce, and systematically eradicate the archaic, adversarial paradigms of classic bureaucracy.

### **Practical Recommendations**

Predicated on the robust empirical findings and the hierarchical prioritization of service dimensions established through the regression modeling, a series of targeted, actionable, and

strategically aligned recommendations are proposed to fundamentally overhaul the operational architecture and public interface of regional tax administrations. Given the overwhelming supremacy of the assurance dimension as the primary driver of taxpayer satisfaction, the immediate and overriding priority for executive leadership must be the aggressive enhancement of organizational human capital. It is highly recommended that tax authorities institute a mandatory, continuous, and highly rigorous professional certification program for all frontline auditors and assessment personnel. This program should not solely focus on rote memorization of evolving tax codes, but must extensively incorporate advanced training in crisis communication, conflict de-escalation, and professional etiquette to ensure that staff can project unshakeable competence while simultaneously building psychological trust. The implementation of specialized identification protocols, where personnel explicitly display their credentials and specialized auditing certifications, is also advised to immediately establish a visual hierarchy of expertise and comfort for the anxious taxpayer. To address the critical demands of the reliability dimension, administrations must completely eradicate the margin for human error through the aggressive deployment of automated, algorithmic quality control mechanisms. It is proposed that all preliminary tax assessments be algorithmically cross-verified by an independent, automated auditing software before final issuance to the taxpayer, thereby drastically reducing mathematical discrepancies. Furthermore, the complete digitization of all taxpayer archives onto a secure, blockchain-verified or heavily encrypted centralized database is necessary to eliminate the profound dissatisfaction caused by misplaced physical dossiers or conflicting historical records.

In response to the confirmed importance of responsiveness and the pressing need to accelerate bureaucratic velocity, operational workflows must be dynamically restructured to handle seasonal fluctuations in taxpayer volume. The establishment of agile, floating service desks staffed by highly experienced "triage" personnel during peak filing seasons is strongly recommended. These specialized units would be tasked exclusively with resolving rapid-fire inquiries, intercepting minor procedural issues, and systematically directing complex cases to specialized departments, thereby preventing the catastrophic bottlenecks of primary service queues. Additionally, the implementation of a legally binding "Service Time Charter"—publicly displayed within the facilities—that legally guarantees maximum processing times for specific administrative requests will force internal accountability and dramatically elevate public perception of organizational agility. To elevate the tangibles dimension, a comprehensive infrastructural modernization initiative is required. This extends beyond

superficial aesthetic renovations; it mandates the complete ergonomic redesign of waiting environments to reduce environmental stress, the installation of intelligent, touchscreen queuing systems that provide real-time updates to smartphones, and the upgrading of all visible office technology to project an image of a highly sophisticated, 21st-century institution. Finally, despite the inherent rigidity of the fiscal system, the empathy dimension can be strategically cultivated without violating statutory mandates. To achieve this, it is recommended that larger regional tax centers establish a dedicated "Taxpayer Advocacy and Counseling Unit." This specialized bureau would function as a compassionate intermediary, tasked specifically with guiding economically distressed taxpayers through the complex legal avenues available for penalty forgiveness, extended installment plans, and hardship exemptions, thereby demonstrating a profound institutional commitment to the socio-economic realities of the citizenry.

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