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THE DIGITAL TOOL FOR MANAGING THE DOCUMENT SUBMISSION AND RECEIVING PROCESS OF THE STATE TAX SERVICE

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Abstract. Digitization has become essential in modern society, transforming the way we live, work, and interact. The state institutions, including those in the Republic of Moldova, are no exception to this process, being faced with the need to adapt and transform to meet new technological requirements and rigors. The Republic of Moldova has developed digitization plans to support this modernization process, ensuring an efficient and effective transition to a digital environment. a few different dispersed modules, which leads to compatibility problems between them; and (3) the technology used previously being outdated and inefficient, as a result, causing a response time that is far too long, followed by the impossibility of managing the requests of the platform users. The present research describes some aspects of the development of a digital tool for solving the aforementioned problem within STS. The present study lies within the field of information and communications technology, with a particular focus on developing software solutions to support public service operations in various state institutions.

Keywords: *submission - receiving process; state tax service digital tool; financial documents processing.*

Abstract. Digitalizarea a devenit un aspect esențial al societății moderne, transformând modul în care trăim, lucrăm și interacționăm. Instituțiile statului, inclusiv cele din Republica Moldova, nu fac excepție de la acest proces, fiind confruntate cu necesitatea de a se adapta și de a se transforma pentru a răspunde noilor cerințe și rigori tehnologice. Republica Moldova a elaborat planuri de digitalizare pentru a susține acest proces de modernizare, asigurând o tranziție eficientă și eficace către un mediu digital. Cu toate acestea, există provocări și probleme care încă trebuie abordate, inclusiv în cadrul Serviciului Fiscal de Stat (SFS). Printre acestea se numără necesitatea de a îmbunătăți și optimiza procesul de depunere și recepționare a cererilor. Deoarece produsul nostru se află în faza finală de dezvoltare, actualmente recepționarea solicitărilor din partea contribuabililor are loc pe vechea platformă care funcționează cu: (1) lipsă de adaptabilitate specifică unui design responsiv; (2) un sistem, devenit arhaic, bazat pe câteva module diferite și dispersate, fapt care generează probleme de compatibilitate între module; și (3) tehnologii utilizate anterior care astăzi sunt învechite și ineficiente, moment ce duce la un timp de răspuns mult prea lung, urmat de imposibilitatea gestionării solicitărilor utilizatorilor platformei. Prezentul studiu se încadrează în domeniul tehnologiei informației și comunicațiilor, cu accent special

pe dezvoltarea de soluții produselor program abile să sprijine activitatea serviciilor publice în diverse instituții ale statului.

Cuvinte-cheie: *proces de depunere - recepționare; instrument digital al serviciului fiscal de stat; procesarea documentelor financiare.*

1. Introduction

Being supported continuously by technological and social innovations, one of the distinctive features of the modern world is digitization. From a trivial trend generated by people's natural interest in the benefits provided by the functional aspects of technologies, digital has traveled the path from a personal desire to necessity and social necessity, considered one of the development priorities, including in the national strategies of such states as: Austria [1], Belgium [2], Denmark [3], Germany [4], Sweden [5] etc.

Currently, not only the national strategic development plans of the various countries on the world map project their social transformations taking into account technological developments, but also the man of the digital age associates social progress with the flexibility and transparency offered by the implementation of various technologies in the extension and access to public services offered by various state entities [6, 7].

As might be expected, some visionary projects, action plans, legislative regulations, and recommendations of an applicative nature are created at the European Union (EU) level for the EU member states, as well as for the candidates for accession to contribute to shaping the digital transformation in Europe for the benefit of people, companies, and the environment. So, one of the concerns of the European Parliament is to support the journey of the member countries, but also of the entire EU towards digital transformation by shaping policies that strengthen Europe's capabilities in the use of technologies, able to open new opportunities for citizens, and contribute to the digitization of public services, while ensuring respect for core rights and values [8].

As an official candidate for EU accession, a status obtained on June 22, 2022, the Republic of Moldova supports, adheres [9], and actively responds to the idea of digitization of public services for the benefit of its citizens.

The central idea of the present research consists of the description of a digital tool that is being worked on, in the context of the digitization of state institutions, in particular, to support the activity of the State Tax Service (STS). Based on the above, the purpose of the work lies in the presentation of some technical and functional aspects of the digital tool responsible for forming, sending, and receiving computer applications to the STS, thus ensuring effective and constructive communication between the given Republic of Moldova's institution and the taxpayer, regardless of whether is a legal and/or natural person, etc.

As the objectives of the paper, the authors pursued:

(1) Theoretical argumentation of the need to develop a digital tool intended to facilitate the process of submission / reception / processing / release of decisions related to STS activity.

(2) Identifying and formulating issues related to the process of submitting / approving requests from the taxpayer to STS.

(3) Comparative analysis of international and national solutions from the same implementation areas Internal Revenue Service (IRS) and the current STS e-Cerere (e-Request Application) platform.

(4) Selection of approaches and technological tools proposed for the development of the e-Application modular tool.

(5) Presentation of scenarios of (A) creation and (B) processing of requests to STS.

The originality of the present research is expressed in the tracing of the theoretical and applied aspects, approached constructively to solve the problems related to the specified field. The paper presents the implementation of innovative solutions for the modernization and efficiency of the State Tax Service's activity in terms of automating the process of submitting and receiving tax documents from the taxpayer to the institution in question. The present research is aimed at specialists, but also those concerned with research fields such as technologies, products, information systems, mathematical modeling, and the development of program products, as well as potential beneficiaries and / or financiers.

2. The Development Premises of the Digital Tool for STS

2.1 State Tax Service: Overview

The State Tax Service (STS) is a public institution responsible for the administration and collection of taxes and duties at the national level. The main role of the SFS is to ensure compliance with tax legislation and to facilitate the collection of tax revenues to finance public expenditure. In this regard, the STS fulfills several responsibilities and duties, which include: regulation and control; collection of taxes and fees; assistance and information; settlement of tax disputes; and collaboration with other institutions and international organizations.

As tax compliance and effective tax revenue collection are essential to the functioning and financing of the state, the STS must effectively use available resources and tools to achieve these objectives. The implementation of a document management system within the STS can contribute to improving the efficiency and transparency of tax processes, facilitating interaction with taxpayers, and reducing administrative costs.

2.2 The Document Submission-Reception Process Within the STS

At the time of the development of the digital tool that is the object of the research, STS manages the process of submission-reception of documents through a mixed system, which includes both traditional methods, such as the physical submission of documents, and digital methods, such as the submission of documents online through dedicated computer platforms. It works as shown in Figure 1.

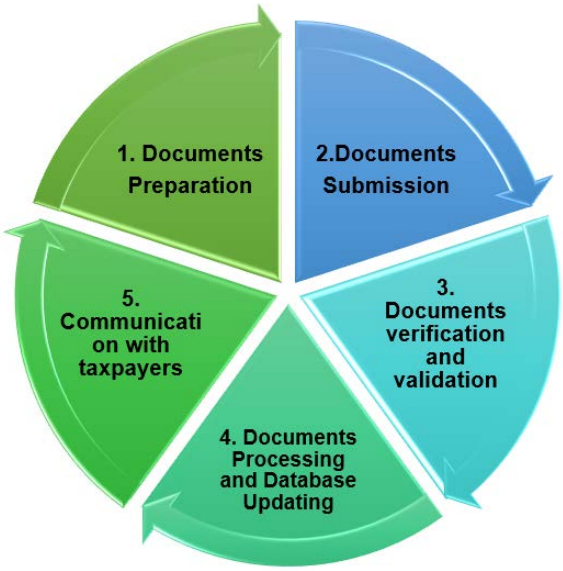

Figure 1. The STS documents submission-reception mixed system.

Although the current STS system allows documents to be submitted electronically, there are still numerous manual and redundant processes that generate inefficiencies and delays in the document submission-reception process. By automating this process and implementing a document management system within the STS, the institution can improve the efficiency and transparency of tax processes, facilitating interaction with taxpayers and reducing administrative costs.

Despite the progress in the implementation of IT technologies within the STS, the process of submission-reception of documents still faces many problems and challenges. Among them, there are problems related to the e-Request Application online portal, which is characterized by an unresponsive design of the site, using old and inefficient technologies that cause a long response time when interacting with the product. Using outdated and inefficient technologies results in long response times when interacting with the product. Specifically, the reliance on archaic functions like the *Deprecate Unload Event* not only introduces reliability issues and potential vulnerabilities but is also unsupported by most modern browsers, particularly those on mobile devices. According to Chrome, this function is considered harmful to the integrity of web applications and contributes to unpredictable unloading behavior.

The presentation of the current quantitative parameters of the application — the target of this discussion in relation to the parametric desiderata of the application conceptualized and developed by the authors and described in this research — is reflected in Table 1. The data collection presented in Table 1 was made possible through the *PageSpeed Insights* tool, produced by Google, which analyzes the performance of applications / web pages on mobile devices, as well as desktop ones.

Table 1

The proof for the long response time of user-product interaction: the quantitative data concretization

Largest Contentful Paint (LCP)	**Interaction to Next Paint (INP)**	**Cumulative Layout Shift (CLS)**	**First Contentful Paint (FCP)**	**Time to First Byte (TTFB)**
The Unit of Measurement (U.M.) that allows the quantification of the parameter perceived load speed by user.	The measuring application response U.M. using data from the Event Timing API.	The U.M. allows you to assess the visual stability of the application's appearance during unexpected changes.	The U.M. is responsible for measuring the time from the user's first navigation on the page until any part of its content is displayed on the screen.	The U.M. that helps identify when a web server is too slow to respond to requests.
The current application parameters				
Mobile devices				
2 s	180 ms	0,51	1,4 s	1,2 s
Desktop computer				
3,2 s		0,15	1,2 s	0,9 s
The next application version expected parameters				
under 2,5 s	under 200 ms	max 0.1	under 1,8 s	under 0,8 s

To make understandable the idea of using colors in the Table 1, entitled as *The Proof For The Long Response Time Of User-Product Interaction: The Quantitative Data Concretization*, see Table 2.

Table 2

The color meaning legend

Green	Orange	Red
good performance	average performance	poor and very poor performance

To eliminate these problems and challenges, STS should invest seriously in modernizing its technological infrastructure and developing effective IT solutions adapted to taxpayers' needs and expectations. The implementation of an automated document management system equipped with a responsive design and advanced functionalities is a constructive solution in this sense.

3. The Analysis of Existing Solutions: Functional and Technical Aspects

3.1 At the International Level

The digital age calls extensively for solutions that facilitate user interaction on both sides of the beneficiary entities. There are systems around the world that can support taxpayers in paying taxes online. These are the ones included in the following list:

(1) A free version of TurboTax is available for basic tax returns, including the standard deduction for US taxpayers. Although it is restricted to users with simple tax circumstances, it also provides users with a guided approach with detailed instructions. It is necessary to upgrade to a paid version for more complex forms of fiscal declarations, like those involving self-employment or itemized deductions.

(2) For those with straightforward tax circumstances, H&R Block also provides a free online version. Similar to TurboTax, it enables users to file simple returns and standard deductions. Users must obtain a premium version to handle itemized deductions or company revenue.

(3) The Simply Free option in the TaxSlayer system is designed for basic tax filings and standard deductions. Although it is a user-friendly platform, it does not support complex fiscal circumstances.

Although the products listed above can offer free and / or cheap tax return filing services and are oriented towards the citizen, currently, process automation has become an essential component of many areas of human activity, from which state institutions should also benefit, especially STS, in the chapter on filing and receiving documents.

In this context, IRS Free File [10], a program offered by the United States IRS, is an outstanding example of the effective use of IT solutions and tools to simplify and automate the process of filing tax returns.

IRS Free File is a free online system that allows taxpayers to complete and file their federal tax returns. The respective system uses forms with auto-completion functions accompanied by a guide that supports users throughout the work in the system. It is optional and, in a step-by-step regime, assists the user from the creation of the account to the submission of the tax return.

The program has no age, income, or residency restrictions but is intended for those who feel comfortable completing a return online, using only the form and its instructions as a guide. The IRS Free File platform uses some technologies and tools to ensure the functionality and security of its services, including:

- The platform relies on Web technologies to allow users to access and complete tax forms online [11,12]. This includes using Web programming languages such as HTML, CSS, and JavaScript to create the user interface and enable interaction with forms.
- The platform uses encryption technologies to ensure the security of user data [13]. When a user submits a tax return through the IRS Free File platform, the transaction is encrypted with the same technology used by banks to protect online transactions. This aspect ensures that user information is protected from any unauthorized access while it is being sent to the IRS.
- The platform uses authentication technologies to ensure access to tax information only for authorized users [14]. This functionality includes an authentication system based on username and password, as well as the application of a system of security questions in case the need arises to recover the authentication information lost or forgotten by the registered user.

Finally, the IRS Free File platform makes use of data storage technologies to preserve users' tax information. All tax data entered into the platform is stored in a secure database that is protected against unauthorized access [11,13,14]. Although the IRS is a fairly well-known platform, precise information about the technologies and frameworks used in its development is not available to the general public.

3.2 At the National Level

The e-Request Application platform is an IT system developed to facilitate the interaction between taxpayers and the State Tax Service. This online platform allows the electronic submission of tax documents, aiming to reduce the time required to fulfill tax obligations and simplify the communication process between the parties.

The interface of the e-Request Application platform (see Figure 2) is structured on several sections and menus, which allow access to various functionalities, such as submitting documents and viewing the status of applications, as well as the possibility of sending questions or notifications to the State Tax Service.

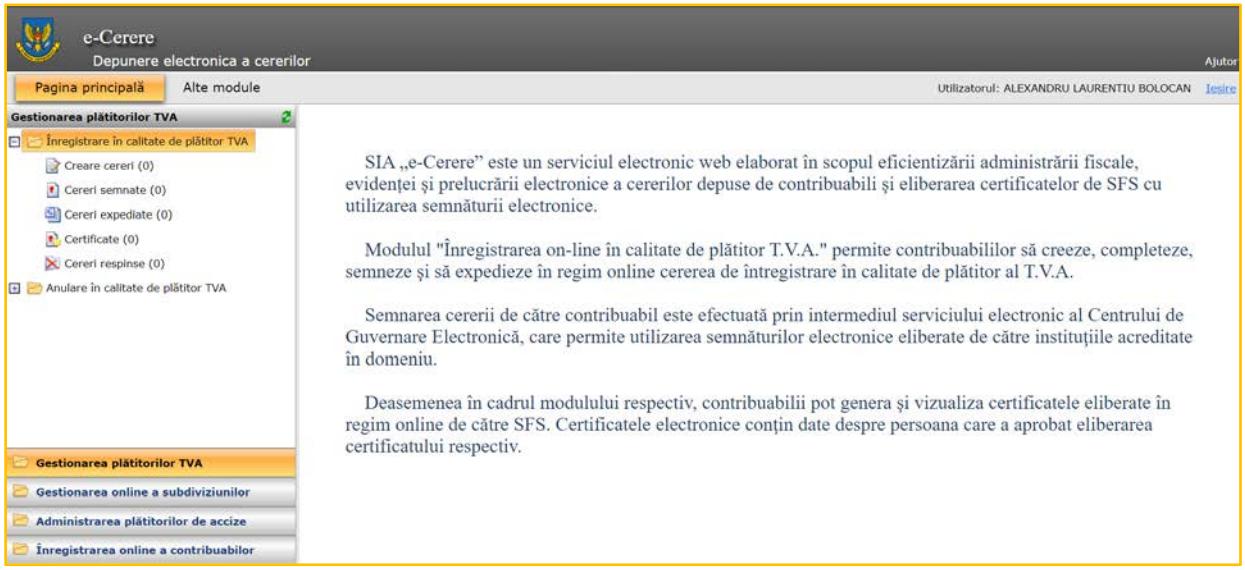

Figure 2. The main page of the e-Request Application platform.

Users can log in to the platform through an identification system in the Taxpayer's Personal Cabinet (TPC) of the STS, using the digital certificate that guarantees the security and confidentiality of personal and fiscal data. The e-Request Application platform also offers

a guide for submitting documents, guiding taxpayers in completing and submitting the necessary tax forms in a step-by-step manner. Also, the platform comes with the possibility to check and correct any errors before sending the documents.

Although at the moment the e-Request Application platform offers several conveniences to the user, there is, however, room for improvement to ensure a more efficient process of interaction with taxpayers.

As shortcomings of the current e-Request Application platform, we could mention:

(1) The unresponsive design is not adapted for mobile devices, an aspect that complicates access and navigation on the site. The given problem affects, in particular, taxpayers who want to access the platform from a mobile device, smartphone, or tablet.

(2) The whole system is based on six different modules, which makes this modular structure generate compatibility problems between modules but also difficulties in maintaining and updating them.

This aspect can cause inefficiencies and delays in the process of submitting and receiving documents because when users interact with several modules, accessed from a separate page, changes can be triggered within one of the modules, a fact that affects the operation of the other interconnected modules (see Figure 3).

(3) The technology used, being already outdated and inefficient in several cases, causes a long response time and creates difficulties in managing requests and improving the platform's functionalities.

Speaking about the technological aspects that were the basis for the development of the e-Request Application platform, here they were implemented: .NET technology is a framework created by Microsoft that allows the development of Web, desktop, and mobile applications.

Figure 3. Presentation of the existing modules in the current e-Request Application system.

Although one of the advantages of .NET technology is its portability and compatibility with various operating systems, due to the use of the C# programming language and the .NET

runtime, and additionally, the given framework allows integration with other technologies and services, such as SQL databases and Web services, thus facilitating the creation of complex and scalable applications [13, 15], in the case of the e-Request Application platform, the use of .NET technology led to an unresponsive design and a higher response time. This is partly due to the age of the technology used and the lack of modern features that would allow the development of a mobile-friendly application with improved performance.

In the context of *the development of the improved solution, the following has been used:*

- Laravel framework for Back-End. This tool facilitates integration with other systems and services, such as authentication services, online signature systems, and APIs of other tax or government institutions. This fact allows for more efficient collaboration between different entities and the optimization of work processes. Laravel also focuses on security, providing built-in mechanisms to prevent attacks and protect data.
- Vue.js 2.0, being a progressive JavaScript framework for building user interfaces, is used for the Front-End and allows the development of reactive applications and reusable components. Vue.js easily integrates into existing projects and enables the creation of modern and adaptable user interfaces with a high level of performance and efficiency. Another advantage of using Vue.js 2.0 is the ability to develop component-based applications, which makes it easier to organize and structure code, ensuring a faster development process and easier application maintenance.

Both selected technologies can address the current issues of the e-Request Application platform, providing a solid foundation for the further development of innovative functionalities and services.

4. The Updated Version of the STS Module for Submission-Reception of Documents

The structure of the proposed software solution is composed of three functional components, each with specific attributes in the context of the system:

- The authentication submodule: this is the access point for users within the system, providing authentication mechanisms necessary to ensure data security and integrity.
- The administration submodule: This provides critical functionality for system management and monitoring. Within this submodule, the management and modification of the types of requests existing in the system, the monitoring of the operation process of the e-Request Application system, and the management of the roles and rights of authorized users are carried out.
- The Requests sub-module: this is the functional core of the system, allowing claims to be submitted and processed in the system. This submodule is directly responsible for facilitating user interaction with the E-Request system.

Thus, the listed submodules compose the general structure of the proposed software solution, ensuring a modularization of the system's functionalities and thus facilitating its better maintenance, extensibility, and scalability.

4.1. The Authentication Submodule

The authentication process for taxpayers is carried out through the MPass government service, integrated within the "Taxpayer's Personal Cabinet (TPC) Automated Information System (AIS)", available on the State Fiscal Tax Service's institutional portal. The authentication procedure is similar to the current one.

The authentication procedure involves the following steps (see Figure 4):

(1) Authentication in the sfs.md personal profile (via the electronic signature in MPass).

(2) Selecting the option specific to the "TPC" module.

(3) Accessing the e-Request Application module.

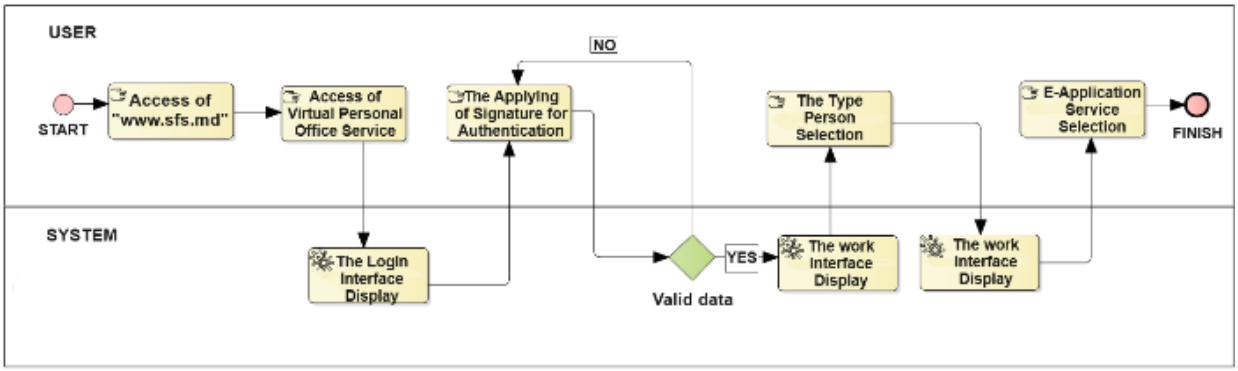

Figure 4. Scenario for realizing the Business Authentication function through AIS "TPC".

On the other hand, the authentication of users with specific roles within the STS, such as the management of the institution, heads of departments, inspectors, auditors, and administrators, is carried out through the internal portal of the STS, the respective procedure being a little different but which involves: (1) accessing the SFS internal portal; (2) in the login window, enter the username and password; (3) from the main page of the internal portal, select the "Authorized Access" option from the menu bar; (4) from the list of available services, choose the e-Request Application module; (5) in the login window of the module, enter the username and password.

In case of successful authentication, the system will redirect the user to the work page corresponding to the role assigned in the system. If the authentication is not successful, the system displays an informative message about the erroneous authentication step.

4.2 The Administration Submodule

The submodule entitled "Administration" includes a series of compartments that allow the complex management of interactions within the system, improving the functionality and efficiency of processes; access to this sub-module is guaranteed by the system administrator role.

The "Dashboard" compartment is the central monitoring and control panel, providing an overview of the activity in the system through a visual statistical presentation. Included here are both statistics on the current status of applications and analysis on the type of taxpayers registered in the system.

The "Access Management" section of the "Administration" submodule represents the focal point for the management of access control in the system, playing an essential role in information security and optimal functionality of the platform.

Specifically, "Access Management" provides several key functionalities, including assigning and modifying user roles, defining and updating user data, and adding new users from the Active Directory of the State Tax Service.

Assigning and changing user roles allows great flexibility in managing access to the system, thus ensuring each user exactly the level of access they need to perform their tasks, and changing the tax service direction (TSD) updates the user tax region. This functionality also allows access to be quickly adjusted as user roles change. Administrators can then track changes to user data over time.

Adding new users from the Active Directory of the State Fiscal Service allows the rapid expansion of system users without requiring the manual creation of new accounts. This saves time and effort, making the process of adding users more efficient and reliable.

The "Requests" („Cereri") section of the "Administration" submodule plays a key role in managing and handling the types of requests that can be processed within the system. It does

not deal with the administration of individual requests but with the configuration and maintenance of the types of requests that are available to users.

The possibility to define and manage the different types of requests is one of the key aspects of the given compartment. Although each of these request types may have its own fields and/or validation rules, they still have a similar workflow and are all configurable from within the present compartment.

Additionally, this compartment allows creating, modifying, deleting, and viewing forms for different types of requests. This includes the ability to change the name, layout, and structure of the application form, add or remove fields, and change instructions and other elements of the form.

Finally, the "Settings" compartment allows changing a user's current role. This provides flexibility and efficiency as it allows rapid role change depending on the tasks required within the system.

4.3 The requests submodule

The given submodule is responsible for the actual creation and processing of requests. There are basic roles as the following here:

(A) an inspector who is: (A1) able to be responsible for the creation (with permissions similar to the taxpayer role), as well as (A2) the acceptance/rejection of requests;

(B) the department head of which includes: (B1) responsibility for processing and sending requests to users with a management role in STS; and

(C) the STS management whose competence it is to make decisions to accept or cancel the application and sign the certificates.

The business process of the request creation is presented in Figure 5.

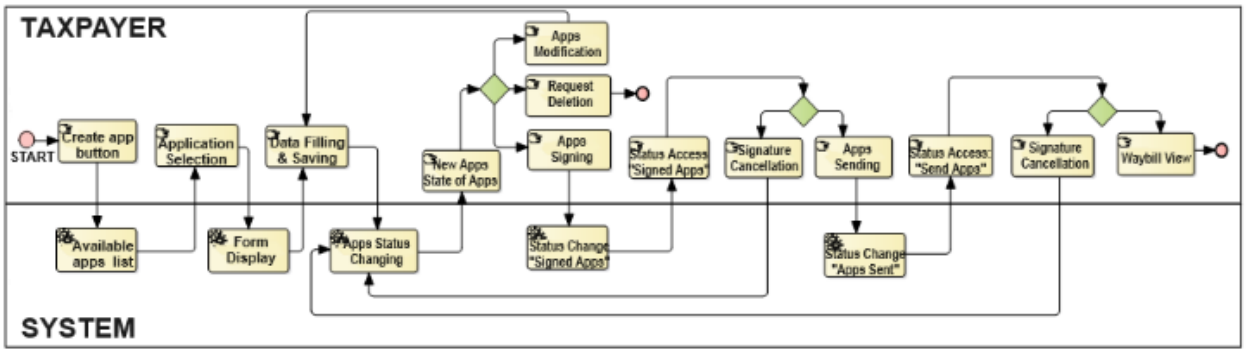

Figure 5. The e-Request creation scenario.

To establish a request, the following steps will be taken: (1) the "Create request" option will be accessed, and, as a result, the system will present the types of requests available; (2) selection of the type of application will be made, and the corresponding form will be filled; (3) at the moment of saving, the system will execute a validation process to verify the correctness of the entered data; (4) if all the data is correct and the save is successful, the request is registered in the system with the status of "New Requests".

To make changes to the content of an application, the following operations will be followed: (1) navigate to the "New applications" category; (2) identify the request that requires revision and select the "Modify" option; (3) the system will present the application form, where the possibility of changing the entered data is activated; (4) upon completion of the changes, the system will revalidate the content of the application at the time of saving.

It is also possible to eliminate the request at the request of the taxpayer. To send a request, the following steps will be taken: (1) navigate to the "New requests" category; (2) the system will display the list of existing requests; (3) upon acceptance of the request, through the selection operation, the inspector will forward the request to the head of the department in whose competence the current request is.

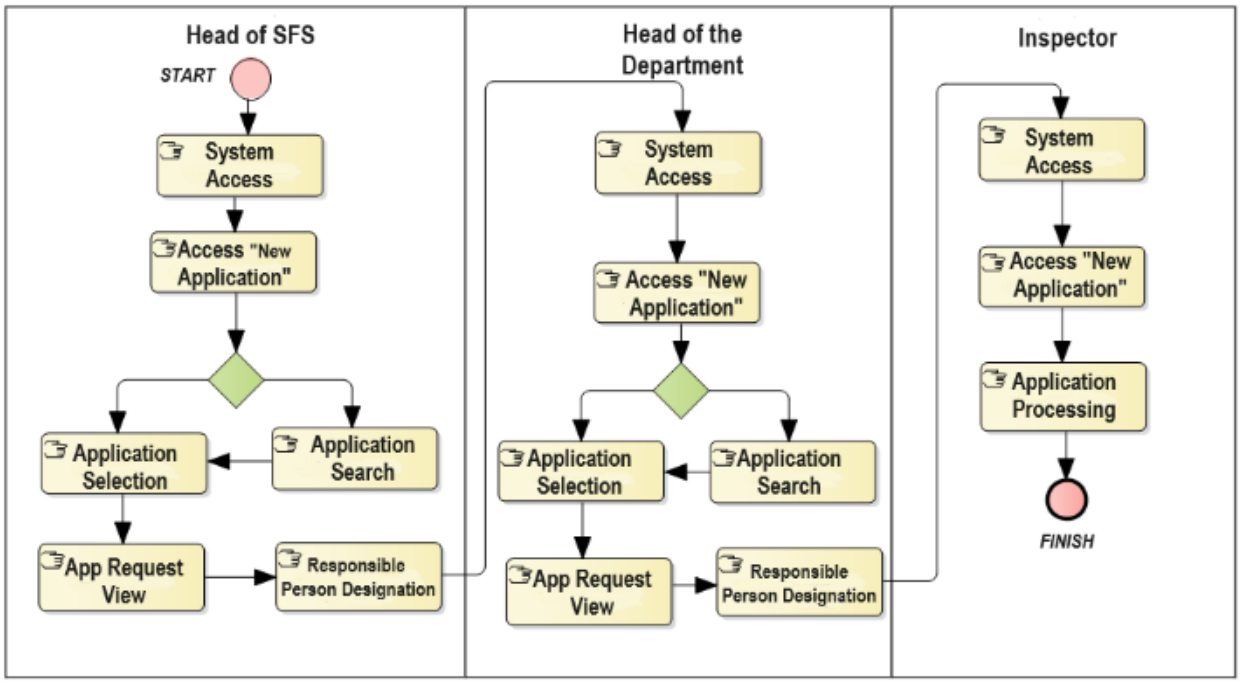

Figure 6. The e-Request processing scenario.

In the process of accepting a request generated by the taxpayer, the following actions are provided: (1) the STS management will access the section entitled "New Requests", where the system will present the list of requests to be processed; (2) the specific request will be selected, and the head of department responsible for its management will be appointed. The head of the department will review the application and assign an inspector responsible for processing the application. The subsequent process of processing requests is similar (see Figure 6) both for those created by the inspector and for those created by the taxpayer.

In the process of accepting a request generated by the taxpayer, the following actions are provided, such as: (1) the STS management will access the section entitled "New Requests", in which the system will present the list of requests to be processed; (2) the specific request will be selected and a head of department responsible for its management will be appointed; (3) the head of the department will examine the request and delegate an inspector responsible for processing the request; (4) the STS management will analyze the request and decide on its acceptance or rejection; (5) upon acceptance of the request, the STS management will have the opportunity to sign the certificate obtained following the processing of the request and, thus, complete the process of processing the request.

5. Conclusions

The product described and analyzed in this paper is in the stage of development and partial testing for possible implementation within the STS. One of the key objectives of this digital tool is to improve and streamline the process of submitting and receiving documents for the Republic of Moldova STS. The implementation of the given digital tool will certainly

come with a series of improvements, expressed in a set of functionalities with added value that will substantially increase the interaction and operation of the platform in the new version versus the current version of the e-Request Application platform, which, at the moment, is still in operation.

The significant advantage of the proposed solution is its responsive and adaptive design, which is able to guarantee a balanced user experience on a wide range of devices, including smartphones and tablets. This fact, in a natural way, will reduce the efforts of taxpayers and also of STS employees in accessing and using the platform since they are no longer conditioned during the interaction with the service of the type of device implemented.

As a result of the modern technologies used in its development, the performance of the proposed application offers a reduced response time, a fact that will also have a positive impact on the quality of the user experience. It is indubitable that the given moment will allow saving the time required for the submission and processing of the documents, which, in turn, will generate a higher degree of satisfaction for the beneficiaries.

The proposed product also includes another set of features, such as: (A) a user notification system; the system, acting in real-time, is equipped with the possibility to follow the stage of settlement of requests, but also the integration with other tax services; (B) the increased security of the application will provide advanced data protection mechanisms, such as the confidentiality of tax information and the personal data of users.

These facts will contribute to increasing the credibility of taxpayers towards STS, but also towards the platform in question, during the entire route of submitting and receiving the documents.

We believe that the adoption of the new automation system for the document submission-reception process will have a positive impact on STS, result in the optimization and efficiency of internal processes, and facilitate more rational management of financial and human resources. As the final desired, we believe that the given digital product will increase the transparency and responsibility of the actors involved, but also improve the possible communication and cooperation between the SFS institution and taxpayers.

The research was presented at the International Conference on Electronics, Communications and Computing, ECCO – 2024.

We consider it appropriate to mention that the authors collaborated throughout all stages of the research. Each had basic roles on certain well-defined dimensions, such as author 1 having had the major contribution in the conceptualization and design of the content of this study, carrying out the collection and analysis of data, both theoretical and methodological, as well as applied information, and wrote and fully drafted the manuscript. author 2 has been focused on developing the product architecture, as well as its development and implementation, and also created diagrams (see Figures 4-6) illustrating the system's functionalities.

Conflicts of Interest: The authors declare no conflict of interest.

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