**Assignment submitted by**

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* **Discuss likely difficulty to be foreseen during our working period (list and discuss)**
* **How to improve the internal generated revenue during this pandemic.**
* **How to identify our tax payer in the ICT system.**

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The following are challenges that can be encounter during our working period:

1. Attitudes: this is the state of mind of the tax payer on how he/she carries his/herself or the position of the tax payer body this can be explain in two main form which includes:
2. Temperament
3. Transfer of aggression

Temperament: this is the normal manner at which an individual thinks¸ behave and react, in fact it has become habitual in their response to questions, temperament will definitely be a great challenge to the tax education and enlightenment teem teet because e we will be faced with different temperament such as meting a melancholy phlegmatic and many more, people who swing mood, people who are detailed, people who are friendly, e.t.c.

Transfer of aggression: most of our tax payers meet with a lot of person in the discharge of their daily activities and could be a challenge to the teet team if the tax payer had been made angry be the previous client before the teet team and such tax payer can transfer such aggression on the teet team.

1. **Language barrier**: language is a means of communication using words, the teeteam will be facng the challenge of language simply because not all tax payer understands English language due to the high level of illetracy in the country and communication turns war immediately it will be like a man talking to a wall, he will never get response.
2. **Illiteracy:** this are the people with little or no education that we might encounter at the field, these set of people have no idea what tax is all about, who doesn't know the purpose of tax and its importance, people who don't have the understanding that it is a compulsory levy by government ( Even Jesus Christ paid tax).

4**. Ignorance**: these are the set of people who are not informed or educated, the teeteam Will also be face with this challenge despite the fact that ignorance is not an excuse in law yet some of these people don't have the slightest idea of tax let alone tax payment.

5**. Non compliance**: these set of people have good knowledge of tax; know why they have to pay and Know it is compulsory to pay but will refuse to pay.

Also include: political will misinformation

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Improving internal generated revenue during this pandemic is a matter of great concern in a situation when there is a global crisis (pandemic) the following are strategies to improve internal generated revenue.

The Orientation of man makes a man informidable, the knowledge of acquired or gain remains part of the man until he is no more, our orientation during our primary school days that 1 + 1 = 2 will forever be in our memories, teaching and educating the citizens on the need to pay tax will forever be part of them, even in worst situations.

Deduction of taxes give a sense of belonging to the people that the government feels our pain, knowing fully well that a certain percentage had been deducted from their taxes, this will be a means of encouragement to the citizens.

Waiving part of citizens accumulated tax, some accumulated taxes should be seen as bad debt and should be written off to grant a relief to tax payer where tax has become a burden such as 3-4 years taxes debt on tax payer, a waiver will be an encouragement.

Building trust and better relationship with tax payer, wherever there is trust there is a good business and a good relationship makes you a family and if possible, there is a misunderstanding it can be settle amicably.

1. Encouraging installment payment to avoid tax evasion by tax payer
2. Encouragement through bonuses and relief is another means of improvement
3. Ease on penalty will reduce the fear of punishment and will encourage tax payer to pay their taxes
4. Social responsibilities on the part of government will be a giant improvement in situations like this.
5. Enforcement on the non-compliance tax payer this calls for a technical and logical operation and a threat is a very good weapon.

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Everyone who is on our contact list is a tax payer except the unemployed, every of our friends and enemies are tax payer except the unemployed. Through the following means tax payer can be identified:

1. By collecting data in a digitalized form
2. Encouraging the registration of tax identification number (TIN)
3. Digital registration in various association of the artisan should be encouraged.
4. Proper investigation on some particular tax payer base on their networth, income, expenses, asset value, turnover etc.
5. Provision of a customer care service that can be easily reached by tax payers and will be available 24/7.

**NOTE** conclusion a data base state will save us all from stress let us imbibe the data state culture in our country Nigeria.