

**Online Appendix** to “Heard it through the Grapevine: Direct and Network Effects of a Tax Enforcement Field Experiment”

By William Boning, John Guyton, Ronald Hodge, Joel Slemrod, and Ugo Troiano

TABLE A.1—CROSS-SECTIONAL ESTIMATES OF DIRECT EFFECTS OF TREATMENT AFTER ONE QUARTER

	Log(Tax Remitted + 1)	Probability of Remitting Any Tax: Linear Probability Model
Revenue Officer Visit	1.301 (0.103)	0.127 (0.0106)
Soft Letter	0.331 (0.107)	0.0339 (0.0110)
Constant	5.540 (0.0768)	0.583 (0.00790)
Firms	12172	12172
R-Squared	0.0139	0.0125

*Notes:* Standard errors in parentheses.

*Source:* Author calculations.

TABLE A.2—DIRECT EFFECT OF REVENUE OFFICER VISIT WITH PRE-TREATMENT QUARTERS AS PLACEBO TEST

	Log(Tax Remitted + 1)	Probability of Remitting Any Tax: Linear Probability Model
Revenue Officer Visit * Four Quarters Pre	0.0139 (0.116)	0.00234 (0.0122)
Revenue Officer Visit * Three Quarters Pre	-0.0563 (0.113)	-0.00707 (0.0119)
Revenue Officer Visit * Two Quarters Pre	-0.0683 (0.110)	-0.00559 (0.0117)
Revenue Officer Visit * One Quarter Pre	-0.146 (0.102)	-0.0149 (0.0112)
Revenue Officer Visit * One Quarter Post	1.325 (0.104)	0.129 (0.0113)
Revenue Officer Visit * Two Quarters Post	1.030 (0.111)	0.104 (0.0120)
Revenue Officer Visit * Three Quarters Post	0.801 (0.114)	0.0803 (0.0122)
Revenue Officer Visit * Four Quarters Post	0.685 (0.117)	0.0694 (0.0126)
Firm Fixed Effects	Yes	Yes
Quarter Fixed Effects	Yes	Yes
Quarters	9	9
Firms	12172	12172
Observations	109548	109548
R-Squared	0.0991	0.0824

*Notes:* Standard errors in parentheses clustered by firm.

*Source:* Author calculations.

TABLE A.3—DIRECT EFFECT OF SOFT LETTER WITH PRE-TREATMENT QUARTERS AS PLACEBO TEST

	Log(Tax Remitted + 1)	Probability of Remitting Any Tax: Linear Probability Model
Soft Letter * Four Quarters Pre	0.209 (0.115)	0.0210 (0.0120)
Soft Letter * Three Quarters Pre	0.0520 (0.113)	0.00317 (0.0119)
Soft Letter * Two Quarters Pre	0.0231 (0.109)	0.000663 (0.0116)
Soft Letter * One Quarter Pre	-0.120 (0.102)	-0.0172 (0.0112)
Soft Letter * One Quarter Post	0.291 (0.100)	0.0302 (0.0110)
Soft Letter * Two Quarters Post	0.101 (0.110)	0.0112 (0.0118)
Soft Letter * Three Quarters Post	0.146 (0.114)	0.0158 (0.0122)
Soft Letter * Four Quarters Post	0.132 (0.116)	0.0136 (0.0125)
Firm Fixed Effects	Yes	Yes
Quarter Fixed Effects	Yes	Yes
Quarters	9	9
Firms	12172	12172
Observations	109548	109548
R-Squared	0.0991	0.0824

Notes: Standard errors in parentheses clustered by firm.

Source: Author calculations.

TABLE A.4—DIRECT EFFECT OF REVENUE OFFICER VISIT CONTROLLING FOR NETWORK LINKS WITH PRE-TREATMENT QUARTERS AS PLACEBO TEST

	Log(Tax Remitted + 1)	Probability of Remitting Any Tax: Linear Probability Model
Revenue Officer Visit * Four Quarters Pre	-0.00531 (0.116)	0.000623 (0.0122)
Revenue Officer Visit * Three Quarters Pre	-0.0724 (0.113)	-0.00833 (0.0119)
Revenue Officer Visit * Two Quarters Pre	-0.0846 (0.110)	-0.00689 (0.0117)
Revenue Officer Visit * One Quarter Pre	-0.156 (0.103)	-0.0161 (0.0112)
Revenue Officer Visit * One Quarter Post	1.308 (0.104)	0.128 (0.0113)
Revenue Officer Visit * Two Quarters Post	1.007 (0.111)	0.102 (0.0120)
Revenue Officer Visit * Three Quarters Post	0.783 (0.114)	0.0786 (0.0122)
Revenue Officer Visit * Four Quarters Post	0.669 (0.117)	0.0678 (0.0126)
Controls for Network Links to Treated Firms	Yes	Yes
Network Links Fixed Effects	Yes	Yes
Firm Fixed Effects	Yes	Yes
Quarter Fixed Effects	Yes	Yes
Firms	12172	12172

Observations	109548	109548
R-Squared	0.108	0.0895

*Notes:* Standard errors (in parentheses) clustered by firm. Specifications control linearly for links to firms receiving a soft letter or Revenue Officer visit by each of: PTIN, EIN, ZIP Code, and ZIP+4. Specifications also contain fixed effects for total number of links to Alert C firms by each of the four network measures listed above.

*Source:* Author calculations.

TABLE A.5—DIRECT EFFECT OF SOFT LETTER CONTROLLING FOR NETWORK LINKS WITH PRE-TREATMENT QUARTERS AS PLACEBO TEST

	Log(Tax Remitted + 1)	Probability of Remitting Any Tax: Linear Probability Model
Soft Letter * Four Quarters Pre	0.217 (0.115)	0.0216 (0.0121)
Soft Letter * Three Quarters Pre	0.0642 (0.113)	0.00445 (0.0119)
Soft Letter * Two Quarters Pre	0.0455 (0.109)	0.00272 (0.0116)
Soft Letter * One Quarter Pre	-0.102 (0.103)	-0.0156 (0.0112)
Soft Letter * One Quarter Post	0.278 (0.100)	0.0287 (0.0110)
Soft Letter * Two Quarters Post	0.0979 (0.110)	0.0108 (0.0118)
Soft Letter * Three Quarters Post	0.147 (0.114)	0.0158 (0.0123)
Soft Letter * Four Quarters Post	0.133 (0.117)	0.0135 (0.0125)
Controls for Network Links to Treated Firms	Yes	Yes
Network Links Fixed Effects	Yes	Yes
Firm Fixed Effects	Yes	Yes
Quarter Fixed Effects	Yes	Yes
Firms	12172	12172
Observations	109548	109548
R-Squared	0.108	0.0895

*Notes:* Standard errors (in parentheses) clustered by firm. Specifications control linearly for links to firms receiving a soft letter or Revenue Officer visit by each of: PTIN, EIN, ZIP Code, and ZIP+4. Specifications also contain fixed effects for total number of links to Alert C firms by each of the four network measures listed above.

*Source:* Author calculations.

TABLE A.6—DIRECT EFFECTS ON TOTAL TAX REMITTED IN THE YEAR FOLLOWING TREATMENT

	Log(Total Annual Tax Remitted + 1)	Probability of Remitting Any Annual Tax: Linear Probability Model
Revenue Officer Visit * Post	0.796 (0.110)	0.0624 (0.0101)
Soft Letter * Post	0.278 (0.110)	0.0300 (0.0101)
Firm Fixed Effects	Yes	Yes
Year Fixed Effects	Yes	Yes
Years	2	2
Firms	12172	12172
Observations	24344	24344
R-Squared	0.114	0.103

Notes: Standard errors (in parentheses) clustered by firm. Tax Remitted refers to Form 941-related tax deposits.

Source: Author calculations.

TABLE A.7—PTIN LINKED FIRMS' SUMMARY STATISTICS BY MOST COMMON TREATMENT AMONG LINKED ALERT C FIRMS, ONE QUARTER BEFORE TREATMENT

	No Treatment	Soft Letter	Revenue Officer Visit	Total
Tax Remitted (Dollars)	61227.6 (2217157.9)	16564.1 (255700.8)	18905.7 (182711.1)	31272.1 (1258058.8)
Log(Tax Remitted + 1)	6.271 (4.457)	5.850 (4.312)	6.123 (4.321)	6.063 (4.369)
Any Tax Remitted Indicator	0.687 (0.464)	0.668 (0.471)	0.688 (0.464)	0.679 (0.467)
Employees	32.94 (588.7)	12.57 (108.4)	14.71 (95.96)	19.60 (340.6)
Total Links to Alert C Firms	1.442 (1.021)	1.181 (0.549)	1.395 (0.961)	1.391 (0.881)
Links to No Treatment	1.222 (0.501)	0.00505 (0.0709)	0.0134 (0.157)	0.439 (0.646)
Links to Soft Letter	0.123 (0.330)	1.128 (0.385)	0.106 (0.309)	0.439 (0.575)
Links to Revenue Officer Visit	0.0964 (0.295)	0.0474 (0.217)	1.275 (0.642)	0.514 (0.712)
Median Tax Remitted Median Employees	3070.0 4	2316 3	2809 4	2687.0 3
PTIN Clusters Firms in Sample	3174 63038	3204 57457	3416 66707	10219 199666

Notes: Means reported except where otherwise noted. Standard deviations in parentheses. Table displays summary statistics for Q4 2014 for firms linked to at least one randomly assigned firm by the listed link type, and excludes firms that were themselves randomly assigned. Non-total columns indicate most common treatment group among linked Alert C firms. Firms with a tie for most common treatment among linked Alert C firms are included only in the total. Tax remitted refers to Form 941-related tax deposits made during a calendar quarter. Employees is the number of Forms W-2 filed in the calendar year before treatment and so likely overstates the number of employees at any one point in time.

Source: Author calculations.

TABLE A.8—EIN LINKED FIRMS' SUMMARY STATISTICS BY MOST COMMON TREATMENT AMONG LINKED ALERT C FIRMS, ONE QUARTER BEFORE TREATMENT

	No Treatment	Soft Letter	Revenue Officer Visit	Total
Tax Remitted (Dollars)	26030.3 (147518.2)	193700.6 (2819185.0)	23986.4 (163357.7)	72177.9 (1508759.9)
Log(Tax Remitted + 1)	6.438 (4.353)	6.788 (4.588)	6.363 (4.355)	6.486 (4.425)
Any Tax Remitted Indicator	0.708 (0.455)	0.719 (0.450)	0.703 (0.457)	0.707 (0.455)
Employees	19.27 (93.18)	78.90 (900.0)	17.39 (95.91)	34.92 (486.8)
Total Links to Alert C Firms	1.863 (2.161)	4.317 (6.706)	2.903 (5.259)	3.016 (4.967)
Links to No Treatment	1.432 (0.966)	1.238 (2.617)	0.496 (1.838)	1.010 (1.892)
Links to Soft Letter	0.262 (0.655)	2.691 (3.346)	0.418 (1.060)	1.089 (2.199)

Links to Revenue Officer Visit	0.168 (0.666)	0.388 (0.782)	1.990 (2.514)	0.917 (1.755)
Median Tax Remitted	3475.0	4000	3290.6	3498.7
Median Employees	4	4	4	4
EIN Clusters	2869	2948	3331	9759
Firms in Sample	106477	112307	131413	395929

*Notes:* Means reported except where otherwise noted. Standard deviations in parentheses. Table displays summary statistics for Q4 2014 for firms linked to at least one randomly assigned firm by the listed link type, and excludes firms that were themselves randomly assigned. Non-total columns indicate most common treatment group among linked Alert C firms. Firms with a tie for most common treatment among linked Alert C firms are included only in the total. Tax remitted refers to Form 941-related tax deposits made during a calendar quarter. Employees is the number of Forms W-2 filed in the calendar year before treatment and so likely overstates the number of employees at any one point in time.

*Source:* Author calculations.

TABLE A.9—ZIP+4 LINKED FIRMS' SUMMARY STATISTICS BY MOST COMMON TREATMENT AMONG LINKED ALERT C FIRMS, ONE QUARTER BEFORE TREATMENT

	No Treatment	Soft Letter	Revenue Officer Visit	Total
Tax Remitted (Dollars)	180229.1 (4462740.7)	155017.4 (2075722.6)	76634.1 (731921.2)	130326.1 (2635710.5)
Log(Tax Remitted + 1)	6.607 (4.448)	6.676 (4.480)	6.511 (4.524)	6.582 (4.492)
Any Tax Remitted Indicator	0.713 (0.452)	0.718 (0.450)	0.699 (0.459)	0.709 (0.454)
Employees	66.65 (1746.2)	88.68 (1694.2)	35.76 (257.9)	60.97 (1323.7)
Total Links to Alert C Firms	1.047 (0.340)	1.042 (0.654)	1.016 (0.159)	1.069 (0.468)
Links to No Treatment	1.035 (0.203)	0.00882 (0.126)	0.000731 (0.0270)	0.294 (0.481)
Links to Soft Letter	0.00728 (0.116)	1.022 (0.331)	0.000244 (0.0156)	0.353 (0.522)
Links to Revenue Officer Visit	0.00554 (0.0743)	0.0107 (0.214)	1.015 (0.147)	0.422 (0.520)
Median Tax Remitted	3945.6	3849.2	3830	3830
Median Employees	4	4	4	4
ZIP+4 Clusters	1852	1954	2049	5916
Firms in Sample	8659	10208	12307	32305

*Notes:* Means reported except where otherwise noted. Standard deviations in parentheses. Table displays summary statistics for Q4 2014 for firms linked to at least one randomly assigned firm by the listed link type, and excludes firms that were themselves randomly assigned. Non-total columns indicate most common treatment group among linked Alert C firms. Firms with a tie for most common treatment among linked Alert C firms are included only in the total. Tax remitted refers to Form 941-related tax deposits made during a calendar quarter. Employees is the number of Forms W-2 filed in the calendar year before treatment and so likely overstates the number of employees at any one point in time.

*Source:* Author calculations.

TABLE A.10—ZIP CODE LINKED FIRMS' SUMMARY STATISTICS BY MOST COMMON TREATMENT AMONG LINKED ALERT C FIRMS, ONE QUARTER BEFORE TREATMENT

	No Treatment	Soft Letter	Revenue Officer Visit	Total
Tax Remitted (Dollars)	72986.7 (2329777.0)	68048.6 (2239038.5)	64244.0 (1803680.2)	68198.5 (2025469.2)
Log(Tax Remitted + 1)	6.285 (4.439)	6.271 (4.446)	6.307 (4.435)	6.288 (4.443)

Any Tax Remitted Indicator	0.693 (0.461)	0.691 (0.462)	0.695 (0.460)	0.693 (0.461)
Employees	36.91 (1110.2)	35.86 (1032.2)	36.19 (937.9)	36.80 (1029.6)
Total Links to Alert C Firms	2.102 (1.970)	2.134 (2.006)	2.075 (1.614)	2.270 (1.905)
Links to No Treatment	1.601 (0.968)	0.234 (0.534)	0.213 (0.505)	0.718 (0.928)
Links to Soft Letter	0.252 (0.621)	1.629 (1.039)	0.232 (0.499)	0.768 (0.968)
Links to Revenue Officer Visit	0.249 (0.592)	0.271 (0.670)	1.630 (0.903)	0.784 (0.950)
Median Tax Remitted	2931.9	2915	2992	2964
Median Employees	4	4	4	4
ZIP Code Clusters	1903	1991	2026	7136
Firms in Sample	867067	937385	927292	3535438

*Notes:* Means reported except where otherwise noted. Standard deviations in parentheses. Table displays summary statistics for Q4 2014 for firms linked to at least one randomly assigned firm by the listed link type, and excludes firms that were themselves randomly assigned. Non-total columns indicate most common treatment group among linked Alert C firms. Firms with a tie for most common treatment among linked Alert C firms are included only in the total. Tax remitted refers to Form 941-related tax deposits made during a calendar quarter. Employees is the number of Forms W-2 filed in the calendar year before treatment and so likely overstates the number of employees at any one point in time.

*Source:* Author calculations.

TABLE A.11—SUMMARY STATISTICS FOR SUBSIDIARIES BY ALERT C PARENT'S TREATMENT STATUS, ONE QUARTER BEFORE TREATMENT

	No Treatment	Soft Letter	Revenue Officer Visit	All Subsidiaries
Tax Remitted (Dollars)	183335.7 (1234634.0)	458020.4 (2301026.1)	16327733.4 (44422676.4)	4647756.0 (24320607.5)
Median Tax Remitted	0	0	0	0
Log(Tax Remitted + 1)	1.623 (4.256)	3.813 (5.680)	5.869 (7.704)	3.043 (5.863)
Any Tax Remitted	0.132 (0.339)	0.326 (0.474)	0.385 (0.489)	0.224 (0.418)
Employees	27.62 (133.9)	265.2 (1266.7)	5381.0 (15565.0)	1525.0 (8480.2)
Median Employees	0	0	0	0
Firms	242	46	109	397
Parent Clusters	17	18	14	49

*Notes:* Means reported except where otherwise indicated. Sample standard deviations in parentheses. Tax remitted refers to employment tax deposits during a calendar quarter. Employees is the number of Forms W-2 filed in the calendar year before treatment and so likely overstates the number of employees at any one point in time.

*Source:* Author calculations.

TABLE A.12—SUMMARY STATISTICS FOR PARENTS BY MOST COMMON TREATMENT AMONG ALERT C SUBSIDIARIES, ONE QUARTER BEFORE TREATMENT

	No Treatment	Soft Letter	Revenue Officer Visit	All Subsidiaries
Tax Remitted (Dollars)	7722065.9 (20243411.1)	15770612.6 (81423172.5)	2032132.5 (8151347.2)	9243046.4 (52514860.1)
Median Tax Remitted	891.4	0	0	0
Log(Tax Remitted + 1)	6.476 (7.167)	4.491 (6.957)	4.250 (6.220)	5.030 (6.798)

Any Tax Remitted	0.500 (0.511)	0.323 (0.475)	0.348 (0.487)	0.385 (0.490)
Employees	618.6 (1821.8)	3162.6 (16486.2)	220.1 (922.7)	1512.2 (10439.0)
Median Employees	0.5	0	0	0
Firms	24	31	23	78

*Notes:* Means reported except where otherwise indicated. Sample standard deviations in parentheses. Tax remitted refers to employment tax deposits during a calendar quarter. Employees is the number of Forms W-2 filed in the calendar year before treatment and so likely overstates the number of employees at any one point in time. Column firm totals do not add to total firms as two parents each have two Alert C subsidiaries and are included only in the total if both subsidiaries received different treatments.

*Source:* Author calculations.

TABLE A.13—PTIN REVENUE OFFICER VISIT NETWORK EFFECTS WITH PRE-TREATMENT QUARTERS AS PLACEBO TEST

	Log(Tax Remitted + 1)	Probability of Remitting Any Tax: Linear Probability Model
PTIN Links to Revenue Officer Visit Firms	0.0134	0.000657
* Four Quarters Pre	(0.0194)	(0.00238)
PTIN Links to Revenue Officer Visit Firms	-0.00736	-0.000457
* Three Quarters Pre	(0.0179)	(0.00216)
PTIN Links to Revenue Officer Visit Firms	-0.0156	-0.00160
* Two Quarters Pre	(0.0142)	(0.00176)
PTIN Links to Revenue Officer Visit Firms	-0.00756	-0.000983
* One Quarter Pre	(0.0109)	(0.00121)
PTIN Links to Revenue Officer Visit Firms	0.0199	0.00188
* One Quarter Post	(0.0111)	(0.00122)
PTIN Links to Revenue Officer Visit Firms	0.00705	0.000315
* Two Quarters Post	(0.0135)	(0.00149)
PTIN Links to Revenue Officer Visit Firms	0.0207	0.00123
* Three Quarters Post	(0.0169)	(0.00189)
PTIN Links to Revenue Officer Visit Firms	0.0241	0.00162
* Four Quarters Post	(0.0207)	(0.00224)
Firm Fixed Effects	Yes	Yes
Quarter Fixed Effects	Yes	Yes
Quarter * Total PTIN Links to Alert C Fixed Effects	Yes	Yes
Quarters	9	9
Firms	199666	199666
PTIN Clusters	10219	10219
Observations	1796994	1796994
R-Squared	.0047534	.0049996

*Notes:* Standard errors (in parentheses) clustered by PTIN. The omitted reference quarter is the quarter in which treatment assignment took place, Q4 2014.

*Source:* Author calculations.

TABLE A.14—PTIN SOFT LETTER NETWORK EFFECTS WITH PRE-TREATMENT QUARTERS AS PLACEBO TEST

	Log(Tax Remitted + 1)	Probability of Remitting Any Tax: Linear Probability Model
PTIN Links to Soft Letter Firms *	0.0102	-0.0000760
Four Quarters Pre	(0.0268)	(0.00313)
PTIN Links to Soft Letter Firms *	-0.00585	-0.000335
Three Quarters Pre	(0.0229)	(0.00260)
PTIN Links to Soft Letter Firms *	-0.000788	0.0000893
Two Quarters Pre	(0.0164)	(0.00185)

PTIN Links to Soft Letter Firms *	-0.00783	-0.000667
One Quarter Pre	(0.0130)	(0.00145)
PTIN Links to Soft Letter Firms *	-0.0125	-0.00183
One Quarter Post	(0.0132)	(0.00152)
PTIN Links to Soft Letter Firms *	0.00425	-0.000140
Two Quarters Post	(0.0142)	(0.00170)
PTIN Links to Soft Letter Firms *	-0.00635	-0.00201
Three Quarters Post	(0.0177)	(0.00216)
PTIN Links to Soft Letter Firms *	0.00767	-0.00111
Four Quarters Post	(0.0201)	(0.00238)
Firm Fixed Effects	Yes	Yes
Quarter Fixed Effects	Yes	Yes
Quarter * Total PTIN Links to Alert C Fixed Effects	Yes	Yes
Quarters	9	9
Firms	199666	199666
PTIN Clusters	10219	10219
Observations	1796994	1796994
R-Squared	.0047534	.0049996

*Notes:* Standard errors (in parentheses) clustered by PTIN. The omitted reference quarter is the quarter in which treatment assignment took place, Q4 2014.

*Source:* Author calculations.

TABLE A.15—EIN REVENUE OFFICER VISIT NETWORK EFFECTS WITH PRE-TREATMENT QUARTERS AS PLACEBO TEST

	Log(Tax Remitted + 1)	Probability of Remitting Any Tax: Linear Probability Model
EIN Links to Revenue Officer Visit Firms *	0.0309	0.00311
Four Quarters Pre	(0.0209)	(0.00241)
EIN Links to Revenue Officer Visit Firms *	0.00139	-0.000201
Three Quarters Pre	(0.0147)	(0.00167)
EIN Links to Revenue Officer Visit Firms *	-0.00731	-0.000834
Two Quarters Pre	(0.00912)	(0.000974)
EIN Links to Revenue Officer Visit Firms *	-0.00869	-0.00135
One Quarter Pre	(0.00884)	(0.00102)
EIN Links to Revenue Officer Visit Firms *	0.000147	-0.000349
One Quarter Post	(0.00857)	(0.000943)
EIN Links to Revenue Officer Visit Firms *	-0.00349	-0.000465
Two Quarters Post	(0.00957)	(0.00117)
EIN Links to Revenue Officer Visit Firms *	0.00620	0.000129
Three Quarters Post	(0.0126)	(0.00148)
EIN Links to Revenue Officer Visit Firms *	0.00826	0.000206
Four Quarters Post	(0.0165)	(0.00185)
Firm Fixed Effects	Yes	Yes
Quarter Fixed Effects	Yes	Yes
Quarter * Total EIN Links to Alert C Fixed Effects	Yes	Yes
Quarters	9	9
Firms	395929	395929
EIN Clusters	9759	9759
Observations	3563361	3563361
R-Squared	.0060991	.0062022

*Notes:* Standard errors (in parentheses) clustered by EIN. The omitted reference quarter is the quarter in which treatment assignment took place, Q4 2014.

*Source:* Author calculations.





TABLE A.16—EIN SOFT LETTER NETWORK EFFECTS WITH PRE-TREATMENT QUARTERS AS PLACEBO TEST

	Log(Tax Remitted + 1)	Probability of Remitting Any Tax: Linear Probability Model
EIN Links to Soft Letter Firms *	0.00347	-0.000384
Four Quarters Pre	(0.0178)	(0.00206)
EIN Links to Soft Letter Firms *	-0.00380	-0.000913
Three Quarters Pre	(0.0155)	(0.00186)
EIN Links to Soft Letter Firms *	0.00663	0.000699
Two Quarters Pre	(0.0116)	(0.00141)
EIN Links to Soft Letter Firms *	0.00227	0.0000650
One Quarter Pre	(0.00867)	(0.001000)
EIN Links to Soft Letter Firms *	-0.00814	-0.00109
One Quarter Post	(0.00931)	(0.00107)
EIN Links to Soft Letter Firms *	-0.00593	-0.000442
Two Quarters Post	(0.0101)	(0.00119)
EIN Links to Soft Letter Firms *	-0.00788	-0.00115
Three Quarters Post	(0.0119)	(0.00141)
EIN Links to Soft Letter Firms *	-0.0105	-0.00149
Four Quarters Post	(0.0145)	(0.00168)
Firm Fixed Effects	Yes	Yes
Quarter Fixed Effects	Yes	Yes
Quarter * Total EIN Links to Alert C	Yes	Yes
Fixed Effects		
Quarters	9	9
Firms	395929	395929
EIN Clusters	9759	9759
Observations	3563361	3563361
R-Squared	.0060991	.0062022

Notes: Standard errors (in parentheses) clustered by EIN. The omitted reference quarter is the quarter in which treatment assignment took place, Q4 2014.

Source: Author calculations.

TABLE A.17—ZIP+4 REVENUE OFFICER VISIT NETWORK EFFECTS WITH PRE-TREATMENT QUARTERS AS PLACEBO TEST

	Log(Tax Remitted + 1)	Probability of Remitting Any Tax: Linear Probability Model
ZIP+4 Links to Revenue Officer Visit Firms	0.0565	0.00438
* Four Quarters Pre	(0.0599)	(0.00689)
ZIP+4 Links to Revenue Officer Visit Firms	0.0212	-0.00148
* Three Quarters Pre	(0.0580)	(0.00621)
ZIP+4 Links to Revenue Officer Visit Firms	0.0698	0.00511
* Two Quarters Pre	(0.0464)	(0.00500)
ZIP+4 Links to Revenue Officer Visit Firms	-0.0390	-0.00614
* One Quarter Pre	(0.0280)	(0.00328)
ZIP+4 Links to Revenue Officer Visit Firms	0.0489	0.00158
* One Quarter Post	(0.0526)	(0.00540)
ZIP+4 Links to Revenue Officer Visit Firms	0.0346	0.00225
* Two Quarters Post	(0.0525)	(0.00554)
ZIP+4 Links to Revenue Officer Visit Firms	-0.0155	-0.00302
* Three Quarters Post	(0.0571)	(0.00631)
ZIP+4 Links to Revenue Officer Visit Firms	0.0146	-0.000572
* Four Quarters Post	(0.0654)	(0.00734)
Firm Fixed Effects	Yes	Yes
Quarter Fixed Effects	Yes	Yes
Quarter * Total ZIP+4 Links to Alert C	Yes	Yes
Fixed Effects		
Quarters	9	9

Firms	32305	32305
ZIP+4 Clusters	5916	5916
Observations	290745	290745
R-Squared	.0101197	.0104488

Notes: Standard errors (in parentheses) clustered by ZIP+4. The omitted reference quarter is the quarter in which treatment assignment took place, Q4 2014.

Source: Author calculations.

TABLE A.18—ZIP+4 SOFT LETTER NETWORK EFFECTS WITH PRE-TREATMENT QUARTERS AS PLACEBO TEST

	Log(Tax Remitted + 1)	Probability of Remitting Any Tax: Linear Probability Model
ZIP+4 Links to Soft Letter Firms *	-0.113	-0.0132
Four Quarters Pre	(0.0602)	(0.00705)
ZIP+4 Links to Soft Letter Firms *	-0.131	-0.0159
Three Quarters Pre	(0.0535)	(0.00585)
ZIP+4 Links to Soft Letter Firms *	-0.0669	-0.00867
Two Quarters Pre	(0.0414)	(0.00453)
ZIP+4 Links to Soft Letter Firms *	-0.0975	-0.00929
One Quarter Pre	(0.0330)	(0.00384)
ZIP+4 Links to Soft Letter Firms *	-0.0164	-0.00469
One Quarter Post	(0.0560)	(0.00619)
ZIP+4 Links to Soft Letter Firms *	-0.0510	-0.00748
Two Quarters Post	(0.0474)	(0.00536)
ZIP+4 Links to Soft Letter Firms *	-0.119	-0.0139
Three Quarters Post	(0.0539)	(0.00628)
ZIP+4 Links to Soft Letter Firms *	-0.0847	-0.0123
Four Quarters Post	(0.0629)	(0.00770)
Firm Fixed Effects	Yes	Yes
Quarter Fixed Effects	Yes	Yes
Quarter * Total ZIP+4 Links to Alert C Fixed Effects	Yes	Yes
Quarters	9	9
Firms	32305	32305
ZIP+4 Clusters	5916	5916
Observations	290745	290745
R-Squared	.0101197	.0104488

Notes: Standard errors (in parentheses) clustered by ZIP+4. The omitted reference quarter is the quarter in which treatment assignment took place, Q4 2014.

Source: Author calculations.

TABLE A.19—ZIP CODE REVENUE OFFICER VISIT NETWORK EFFECTS WITH PRE-TREATMENT QUARTERS AS PLACEBO TEST

	Log(Tax Remitted + 1)	Probability of Remitting Any Tax: Linear Probability Model
ZIP Code Links to Revenue Officer Visit Firms *	0.00126	0.000208
Four Quarters Pre	(0.00374)	(0.000427)
ZIP Code Links to Revenue Officer Visit Firms *	0.00276	0.000342
Three Quarters Pre	(0.00389)	(0.000441)
ZIP Code Links to Revenue Officer Visit Firms *	0.00113	0.0000695
Two Quarters Pre	(0.00321)	(0.000369)
ZIP Code Links to Revenue Officer Visit Firms *	-0.00105	-0.000162
One Quarter Pre	(0.00271)	(0.000308)
ZIP Code Links to Revenue Officer Visit Firms *	0.00317	0.000318
One Quarter Post	(0.00303)	(0.000348)

ZIP Code Links to Revenue Officer Visit Firms *	0.000639	-0.0000109
Two Quarters Post	(0.00318)	(0.000355)
ZIP Code Links to Revenue Officer Visit Firms *	-0.000404	-0.000154
Three Quarters Post	(0.00400)	(0.000419)
ZIP Code Links to Revenue Officer Visit Firms *	0.00123	0.000160
Four Quarters Post	(0.00406)	(0.000445)
Firm Fixed Effects	Yes	Yes
Quarter Fixed Effects	Yes	Yes
Quarter * Total ZIP Code Links to Alert C Fixed Effects	Yes	Yes
Quarters	9	9
Firms	3535438	3535438
ZIP Code Clusters	7136	7136
Observations	3.18e+07	3.18e+07
R-Squared	.0054075	.0061926

Notes: Standard errors (in parentheses) clustered by ZIP Code. The omitted reference quarter is the quarter in which treatment assignment took place, Q4 2014.

Source: Author calculations.

TABLE A.20—ZIP CODE SOFT LETTER NETWORK EFFECTS WITH PRE-TREATMENT QUARTERS AS PLACEBO TEST

	Log(Tax Remitted + 1)	Probability of Remitting Any Tax: Linear Probability Model
ZIP Code Links to Soft Letter Firms *	0.000255	0.000120
Four Quarters Pre	(0.00353)	(0.000404)
ZIP Code Links to Soft Letter Firms *	0.00117	0.000209
Three Quarters Pre	(0.00346)	(0.000390)
ZIP Code Links to Soft Letter Firms *	0.00156	0.000211
Two Quarters Pre	(0.00275)	(0.000314)
ZIP Code Links to Soft Letter Firms *	0.00219	0.000389
One Quarter Pre	(0.00227)	(0.000252)
ZIP Code Links to Soft Letter Firms *	-0.000109	-0.0000123
One Quarter Post	(0.00288)	(0.000319)
ZIP Code Links to Soft Letter Firms *	-0.00104	-0.0000987
Two Quarters Post	(0.00299)	(0.000329)
ZIP Code Links to Soft Letter Firms *	0.000642	0.000144
Three Quarters Post	(0.00392)	(0.000422)
ZIP Code Links to Soft Letter Firms *	0.00157	0.000210
Four Quarters Post	(0.00415)	(0.000470)
Firm Fixed Effects	Yes	Yes
Quarter Fixed Effects	Yes	Yes
Quarter * Total ZIP Code Links to Alert C Fixed Effects	Yes	Yes
Quarters	9	9
Firms	3535438	3535438
ZIP Code Clusters	7136	7136
Observations	3.18e+07	3.18e+07
R-Squared	.0054075	.0061926

Notes: Standard errors (in parentheses) clustered by ZIP Code. The omitted reference quarter is the quarter in which treatment assignment took place, Q4 2014.

Source: Author calculations.

TABLE A.21—PTIN NETWORK EFFECTS ON TOTAL TAX REMITTED IN YEAR FOLLOWING TREATMENT

	Log(Total Annual Tax Remitted + 1)	Probability of Remitting Any Annual Tax: Linear Probability Model
PTIN Links to Revenue Officer Visit Firms * Post	0.0350 (0.0190)	0.00261 (0.00189)
PTIN Links to Soft Letter Firms * Post	0.000898 (0.0210)	-0.00119 (0.00233)
Firm Fixed Effects	Yes	Yes
Year Fixed Effects	Yes	Yes
Year * Total PTIN Links to Alert C Fixed Effects	Yes	Yes
Years	2	2
Firms	199666	199666
PTIN Clusters	10219	10219
Observations	399332	399332
R-Squared	.0201185	.0221675

*Notes:* Standard errors (in parentheses) clustered by PTIN. Tax Remitted refers to Form 941-related tax deposits.

*Source:* Author calculations.

TABLE A.22—EIN NETWORK EFFECTS ON TOTAL TAX REMITTED IN YEAR FOLLOWING TREATMENT

	Log(Total Annual Tax Remitted + 1)	Probability of Remitting Any Annual Tax: Linear Probability Model
EIN Links to Revenue Officer Visit Firms * Post	0.00196 (0.0159)	-0.000262 (0.00155)
EIN Links to Soft Letter Firms * Post	0.00277 (0.0146)	0.000800 (0.00154)
Firm Fixed Effects	Yes	Yes
Year Fixed Effects	Yes	Yes
Year * Total EIN Links to Alert C Fixed Effects	Yes	Yes
Years	2	2
Firms	395929	395929
EIN Clusters	9759	9759
Observations	791858	791858
R-Squared	.0227585	.0242104

*Notes:* Standard errors (in parentheses) clustered by EIN. Tax Remitted refers to Form 941-related tax deposits.

*Source:* Author calculations.

TABLE A.23—ZIP+4 NETWORK EFFECTS ON TOTAL TAX REMITTED IN YEAR FOLLOWING TREATMENT

	Log(Total Annual Tax Remitted + 1)	Probability of Remitting Any Annual Tax: Linear Probability Model
ZIP+4 Links to Revenue Officer Visit Firms * Post	0.0370 (0.0642)	0.00412 (0.00697)
ZIP+4 Links to Soft Letter Firms * Post	0.0371 (0.0703)	0.00198 (0.00772)
Firm Fixed Effects	Yes	Yes
Year Fixed Effects	Yes	Yes
Year * Total ZIP+4 Links to Alert C Fixed Effects	Yes	Yes
Years	2	2
Firms	32305	32305
ZIP+4 Clusters	5916	5916
Observations	64610	64610
R-Squared	.0341742	.0367795

Notes: Standard errors (in parentheses) clustered by ZIP+4. Tax Remitted refers to Form 941-related tax deposits.

Source: Author calculations.

TABLE A.24—ZIP CODE NETWORK EFFECTS ON TOTAL TAX REMITTED IN YEAR FOLLOWING TREATMENT

	Log(Total Annual Tax Remitted + 1)	Probability of Remitting Any Annual Tax: Linear Probability Model
ZIP Code Links to Revenue Officer	0.00155	0.000214
Visit Firms * Post	(0.00402)	(0.000405)
ZIP Code Links to Soft Letter Firms * Post	-0.00172 (0.00422)	-0.000118 (0.000444)
Firm Fixed Effects	Yes	Yes
Year Fixed Effects	Yes	Yes
Year * Total ZIP Code Links to Alert C	Yes	Yes
Fixed Effects		
Years	2	2
Firms	3535438	3535438
ZIP Code Clusters	7136	7136
Observations	7070876	7070876
R-Squared	.0256758	.0280983

Notes: Standard errors (in parentheses) clustered by ZIP Code. Tax Remitted refers to Form 941-related tax deposits.

Source: Author calculations.

TABLE A.25—EFFECTS ON PARENTS WITH PRE-TREATMENT QUARTERS AS PLACEBO TEST

	Parent's Log(Tax Remitted + 1)	Parent's Probability of Remitting Any Tax: Linear Probability Model
Revenue Officer Visit * Four Quarters Pre	1.078* (0.640)	0.0909 (0.0631)
Revenue Officer Visit * Three Quarters Pre	0.551 (0.578)	0.0455 (0.0458)
Revenue Officer Visit * Two Quarters Pre	0.865 (0.567)	0.0889 (0.0633)
Revenue Officer Visit * One Quarter Pre	0.479 (0.351)	0.0455 (0.0458)
Revenue Officer Visit * One Quarter Post	0.706 (0.584)	0.0889 (0.0633)
Revenue Officer Visit * Two Quarters Post	-0.135 (0.579)	0.00198 (0.0633)
Revenue Officer Visit * Three Quarters Post	0.385 (0.752)	0.0455 (0.0781)
Revenue Officer Visit * Four Quarters Post	-0.557 (0.457)	-0.0435 (0.0438)
Soft Letter * Four Quarters Pre	1.320 (0.726)	0.123 (0.0711)
Soft Letter * Three Quarters Pre	0.878 (0.668)	0.0777 (0.0562)
Soft Letter * Two Quarters Pre	0.635 (0.494)	0.0777 (0.0562)
Soft Letter * One Quarter Pre	0.560 (0.413)	0.0777 (0.0562)
Soft Letter * One Quarter Post	0.251 (0.371)	0.0455 (0.0458)
Soft Letter * Two Quarters Post	0.273 (0.356)	0.0455 (0.0458)

Soft Letter * Three Quarters Post	0.382 (0.357)	0.0455 (0.0458)
Soft Letter * Three Quarters Post	0.0200 (0.0970)	(omitted)
Firm Fixed Effects	Yes	Yes
Quarter Fixed Effects	Yes	Yes
Quarters	9	9
Firms	78	78
Parent Clusters	78	78
Observations	702	702
R-Squared	0.0515	0.0385

Notes: Standard errors (in parentheses) clustered by firm. Soft Letter \* Four Quarters Post omitted due to collinearity.

Source: Author calculations.

TABLE A.26—EFFECT ON SUBSIDIARIES WITH PRE-TREATMENT QUARTERS AS PLACEBO TEST

	Subsidiary's Log(Tax Remitted + 1)	Subsidiary's Probability of Remitting Any Tax: Linear Probability Model
Revenue Officer Visit * Four Quarters Pre	0.549 (0.548)	0.0390 (0.0498)
Revenue Officer Visit * Three Quarters Pre	0.696 (0.533)	0.0473 (0.0472)
Revenue Officer Visit * Two Quarters Pre	0.790 (0.527)	0.0679 (0.0447)
Revenue Officer Visit * One Quarter Pre	0.0173 (0.0541)	0.00504 (0.00565)
Revenue Officer Visit * One Quarter Post	-0.0753 (0.0160)	-0.00917 (0.00323)
Revenue Officer Visit * Two Quarters Post	-0.532 (0.362)	-0.0441 (0.0309)
Revenue Officer Visit * Three Quarters Post	-0.682 (0.441)	-0.0532 (0.0358)
Revenue Officer Visit * Four Quarters Post	-0.828 (0.502)	-0.0716 (0.0406)
Soft Letter * Four Quarters Pre	0.478 (0.650)	0.0207 (0.0584)
Soft Letter * Three Quarters Pre	0.664 (0.679)	0.0289 (0.0562)
Soft Letter * Two Quarters Pre	0.728 (0.637)	0.0496 (0.0541)
Soft Letter * One Quarter Pre	0.0802 (0.360)	-0.00413 (0.0315)
Soft Letter * One Quarter Post	0.0979 (0.0785)	1.63e-15 (1.76e-09)
Soft Letter * Two Quarters Post	-0.216 (0.300)	-0.0383 (0.0357)
Soft Letter * Three Quarters Post	-0.297 (0.331)	-0.0383 (0.0354)
Soft Letter * Four Quarters Post	-0.276 (0.314)	-0.0383 (0.0354)
Firm Fixed Effects	Yes	Yes
Quarter Fixed Effects	Yes	Yes
Quarters	9	9
Firms	397	397
Parent Clusters	49	49
Observations	3573	3573
R-Squared	0.0329	0.0274

Notes: Standard errors (in parentheses) clustered by firm.

Source: Author calculations.

TABLE A.27—NETWORK LINKED FIRMS' TOTAL LINKS TO ALERT C FIRMS

	PTIN	EIN	ZIP+4	ZIP Code
Total Links to Revenue Officer Visit Firms	102125	361116	13632	2771827
Total Links to Soft Letter Firms	87176	429728	11410	2716425
Total Links to No Treatment Firms	87153	398088	9504	2538494
Total Links to Alert C Firms	276454	1188932	34546	8026746
Total Links per Alert C Firm	22.7	97.7	2.8	659.4

Notes: Table excludes links between two firms that were both randomly assigned.

Source: Author calculations.

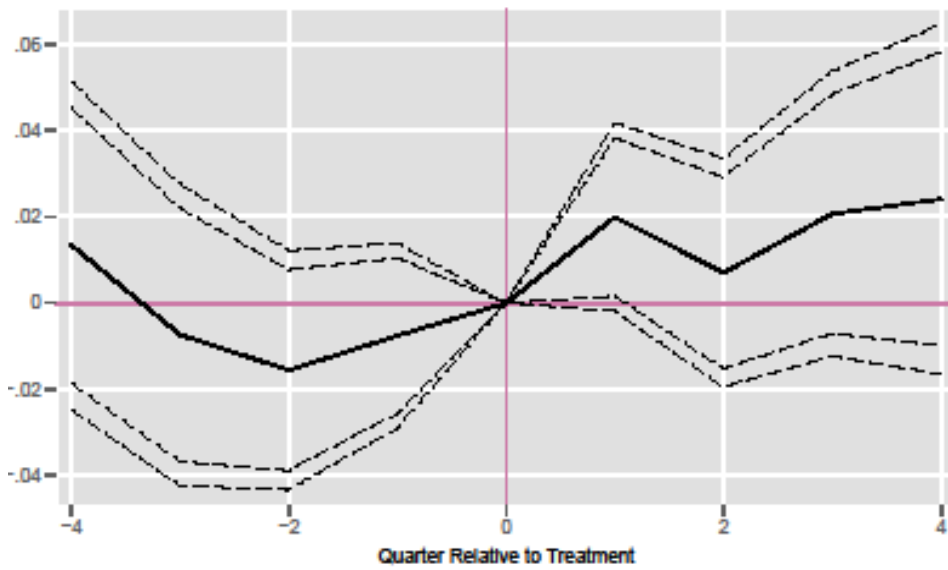


FIGURE A.1. PTIN NETWORK EFFECT OF REVENUE OFFICER VISIT ON LOG(TAX REMITTED + 1)

Notes: Dashed lines indicate 90% and 95% confidence intervals. Tax Remitted is Form 941-related deposits of employment taxes.

Source: Author calculations.



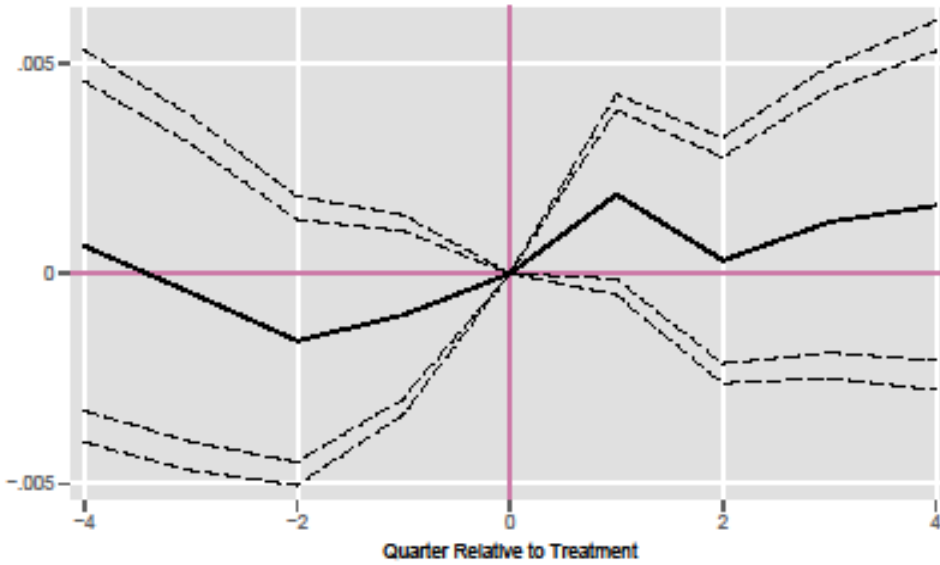


FIGURE A.2. PTIN NETWORK EFFECT OF REVENUE OFFICER VISIT ON PROBABILITY OF REMITTING ANY TAX

Notes: Dashed lines indicate 90% and 95% confidence intervals. Tax Remitted is Form 941-related deposits of employment taxes.

Source: Author calculations.

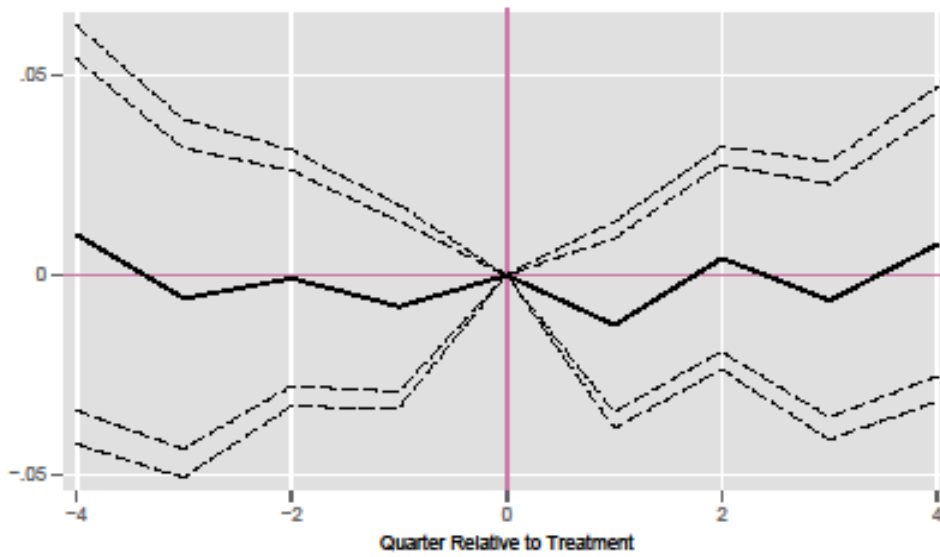


FIGURE A.3. PTIN NETWORK EFFECT OF SOFT LETTER ON LOG(TAX REMITTED + 1)

Notes: Dashed lines indicate 90% and 95% confidence intervals. Tax Remitted is Form 941-related deposits of employment taxes.

Source: Author calculations.

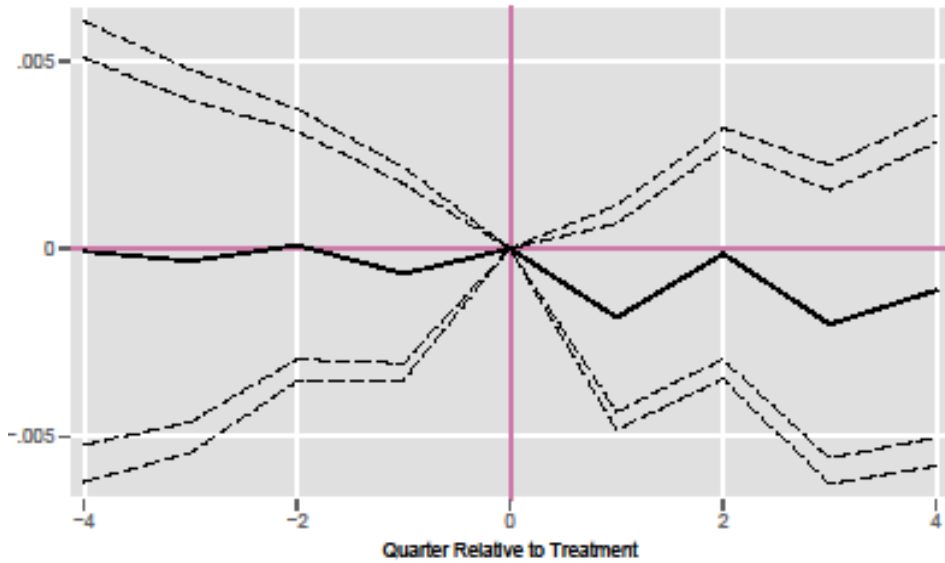


FIGURE A.4. PTIN NETWORK EFFECT OF SOFT LETTER ON PROBABILITY OF REMITTING ANY TAX

Notes: Dashed lines indicate 90% and 95% confidence intervals. Tax Remitted is Form 941-related deposits of employment taxes.

Source: Author calculations.

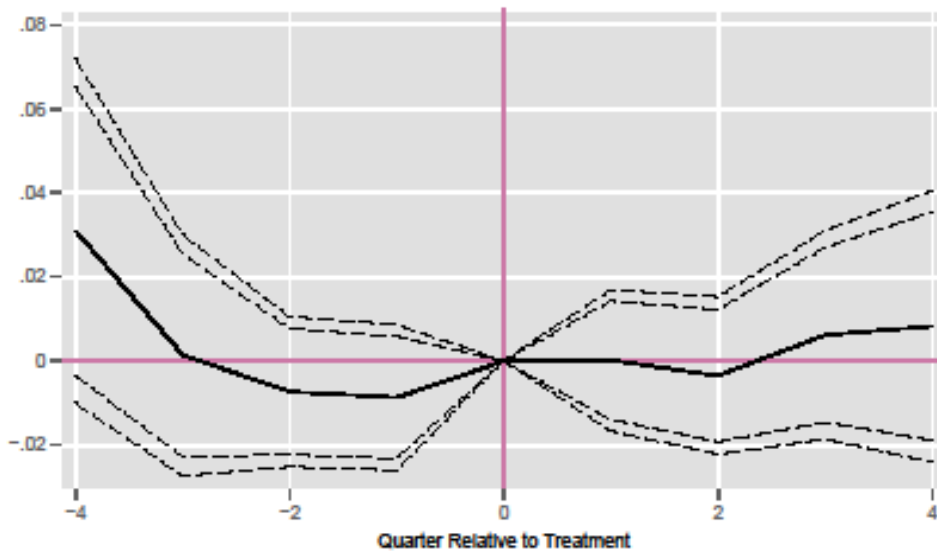


FIGURE A.5. EIN NETWORK EFFECT OF REVENUE OFFICER VISIT ON LOG(TAX REMITTED + 1)

Notes: Dashed lines indicate 90% and 95% confidence intervals. Tax Remitted is Form 941-related deposits of employment taxes.

Source: Author calculations.

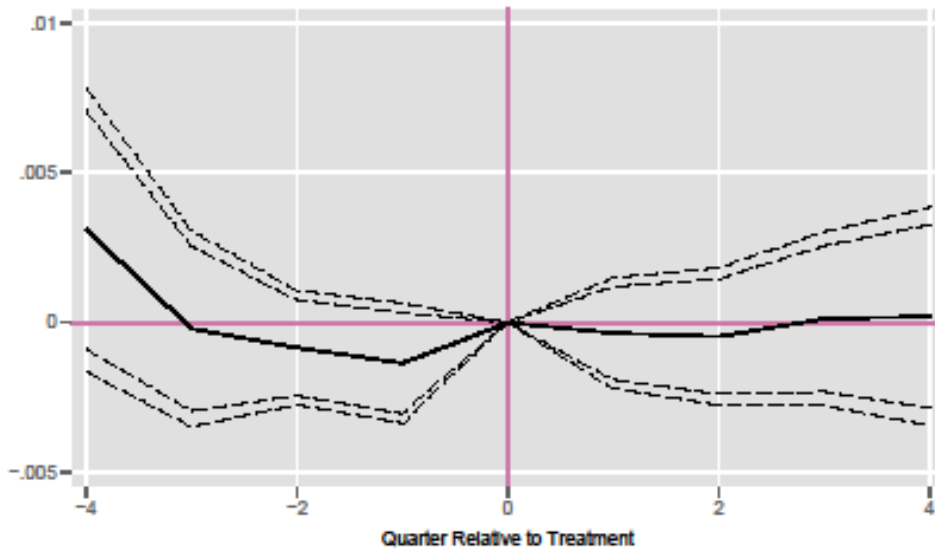


FIGURE A.6. EIN NETWORK EFFECT OF REVENUE OFFICER VISIT ON PROBABILITY OF REMITTING ANY TAX

Notes: Dashed lines indicate 90% and 95% confidence intervals. Tax Remitted is Form 941-related deposits of employment taxes.

Source: Author calculations.

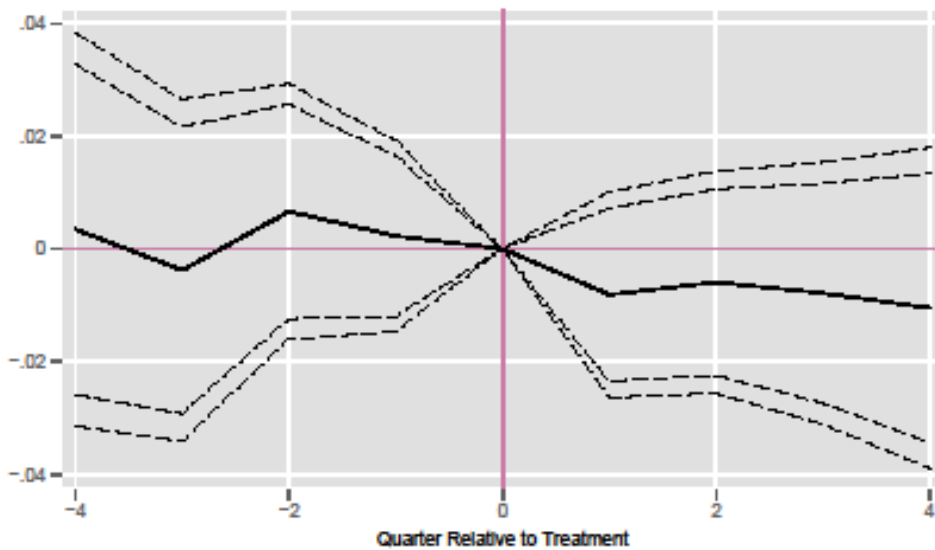


FIGURE A.7. EIN NETWORK EFFECT OF SOFT LETTER ON LOG(TAX REMITTED + 1)

Notes: Dashed lines indicate 90% and 95% confidence intervals. Tax Remitted is Form 941-related deposits of employment taxes.

Source: Author calculations.

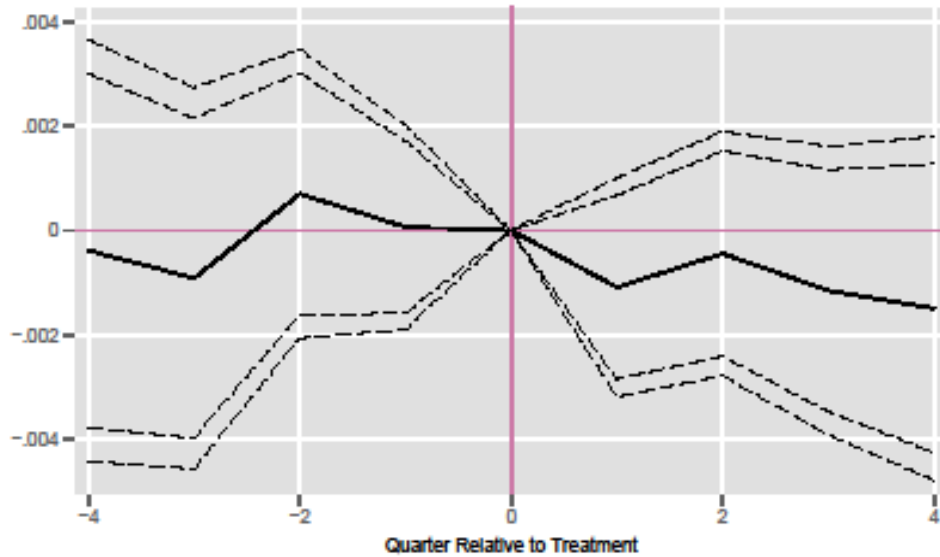


FIGURE A.8. EIN NETWORK EFFECT OF SOFT LETTER ON PROBABILITY OF REMITTING ANY TAX

Notes: Dashed lines indicate 90% and 95% confidence intervals. Tax Remitted is Form 941-related deposits of employment taxes.

Source: Author calculations.

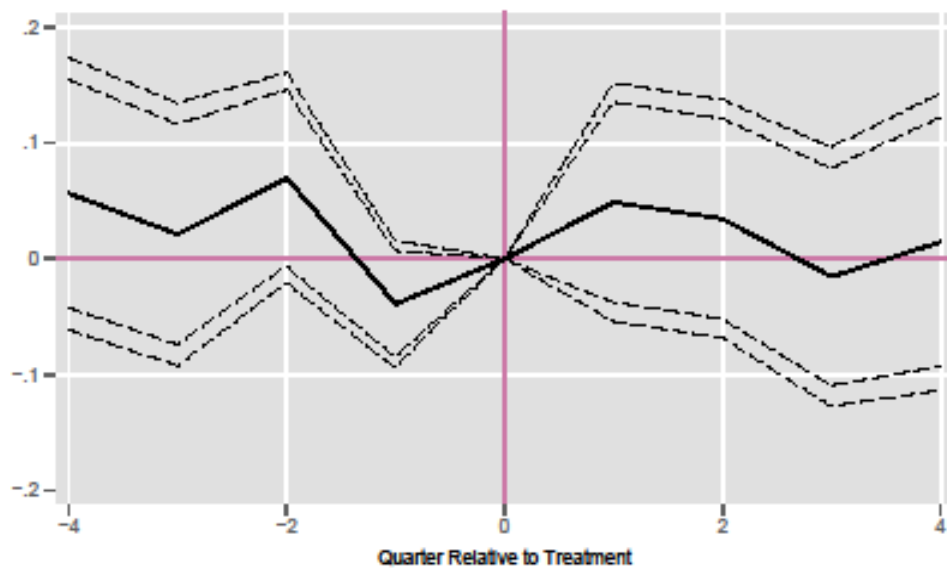


FIGURE A.9. ZIP+4 NETWORK EFFECT OF REVENUE OFFICER VISIT ON LOG(TAX REMITTED + 1)

Notes: Dashed lines indicate 90% and 95% confidence intervals. Tax Remitted is Form 941-related deposits of employment taxes.

Source: Author calculations.

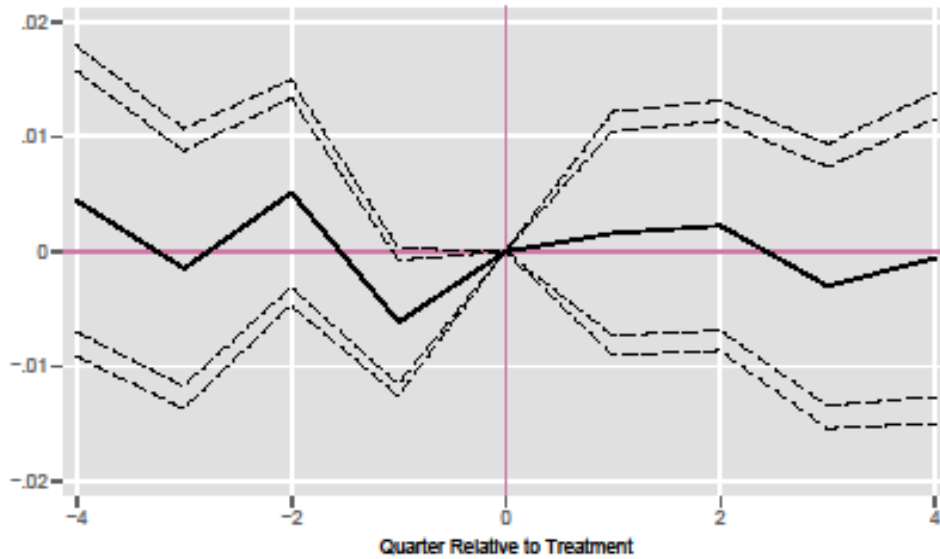


FIGURE A.10. ZIP+4 NETWORK EFFECT OF REVENUE OFFICER VISIT ON PROBABILITY OF REMITTING ANY TAX

Notes: Dashed lines indicate 90% and 95% confidence intervals. Tax Remitted is Form 941-related deposits of employment taxes.

Source: Author calculations.

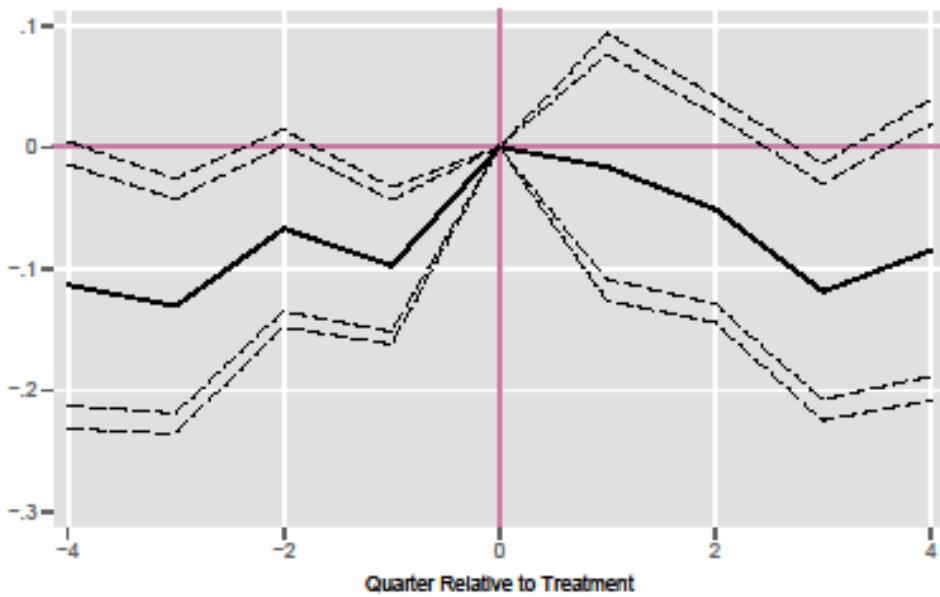


FIGURE A.11. ZIP+4 NETWORK EFFECT OF SOFT LETTER ON LOG(TAX REMITTED + 1)

Notes: Dashed lines indicate 90% and 95% confidence intervals. Tax Remitted is Form 941-related deposits of employment taxes.

Source: Author calculations.

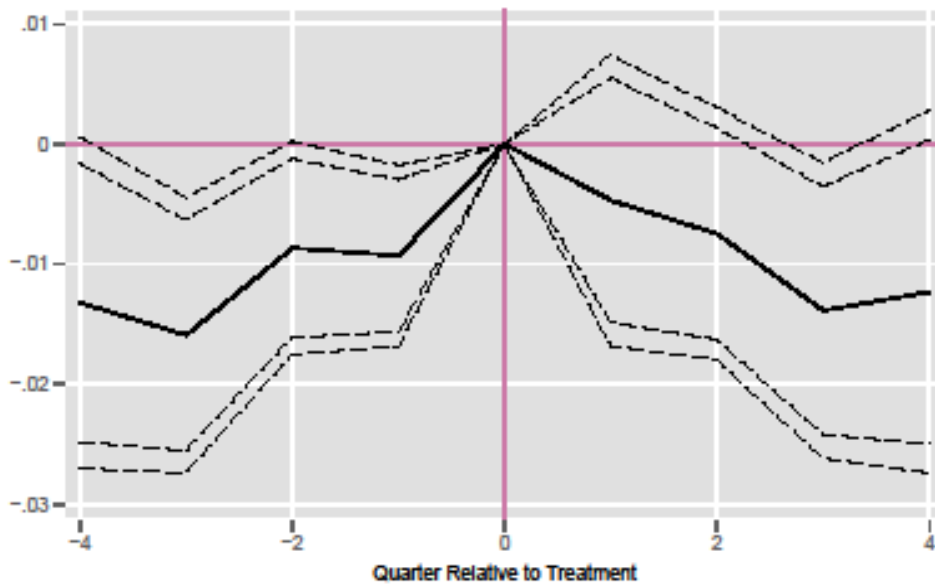


FIGURE A.12. ZIP+4 NETWORK EFFECT OF SOFT LETTER ON PROBABILITY OF REMITTING ANY TAX

Notes: Dashed lines indicate 90% and 95% confidence intervals. Tax Remitted is Form 941-related deposits of employment taxes.

Source: Author calculations.

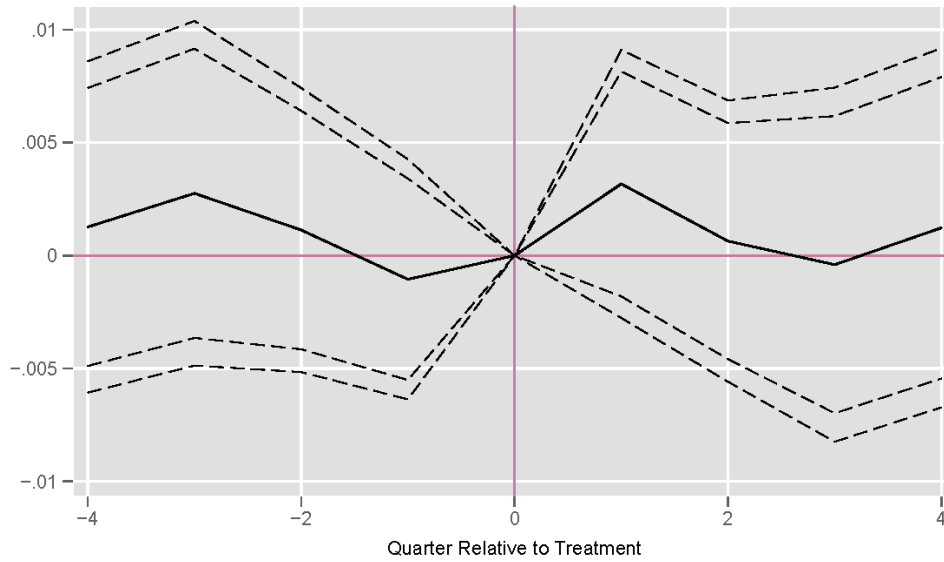


FIGURE A.13. ZIP CODE NETWORK EFFECT OF REVENUE OFFICER VISIT ON LOG(TAX REMITTED + 1)

Notes: Dashed lines indicate 90% and 95% confidence intervals. Tax Remitted is Form 941-related deposits of employment taxes.

Source: Author calculations.

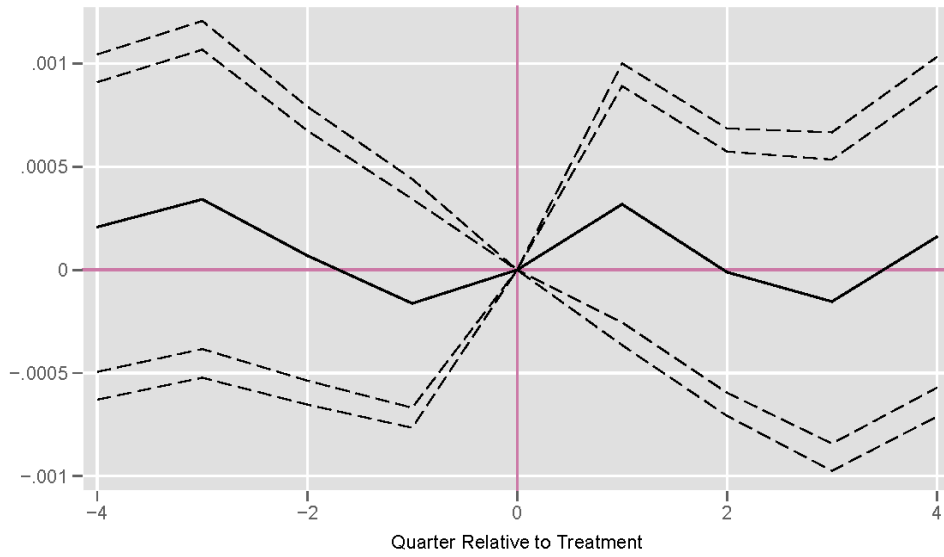


FIGURE A.14. ZIP CODE NETWORK EFFECT OF REVENUE OFFICER VISIT ON PROBABILITY OF REMITTING ANY TAX

Notes: Dashed lines indicate 90% and 95% confidence intervals. Tax Remitted is Form 941-related deposits of employment taxes.

Source: Author calculations.

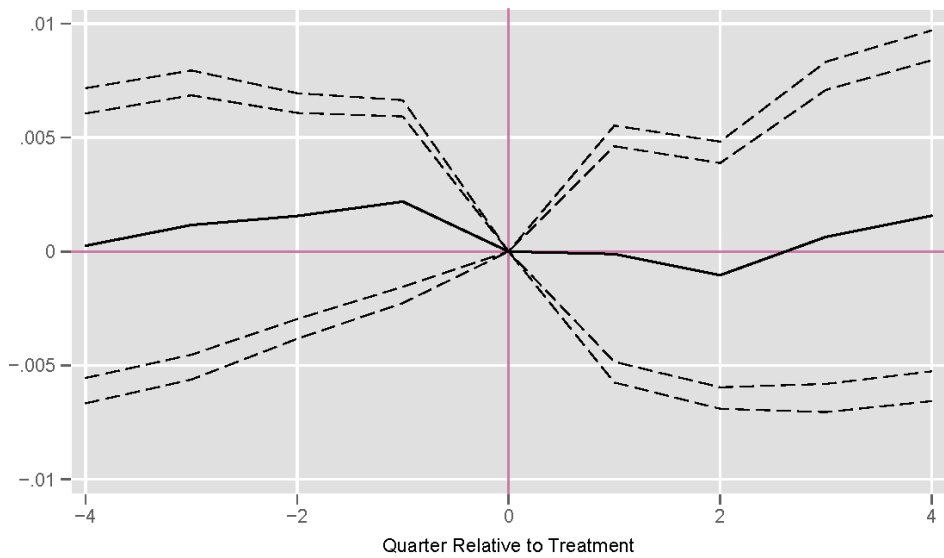


FIGURE A.15. ZIP CODE NETWORK EFFECT OF SOFT LETTER ON LOG(TAX REMITTED + 1)

Notes: Dashed lines indicate 90% and 95% confidence intervals. Tax Remitted is Form 941-related deposits of employment taxes.

Source: Author calculations.

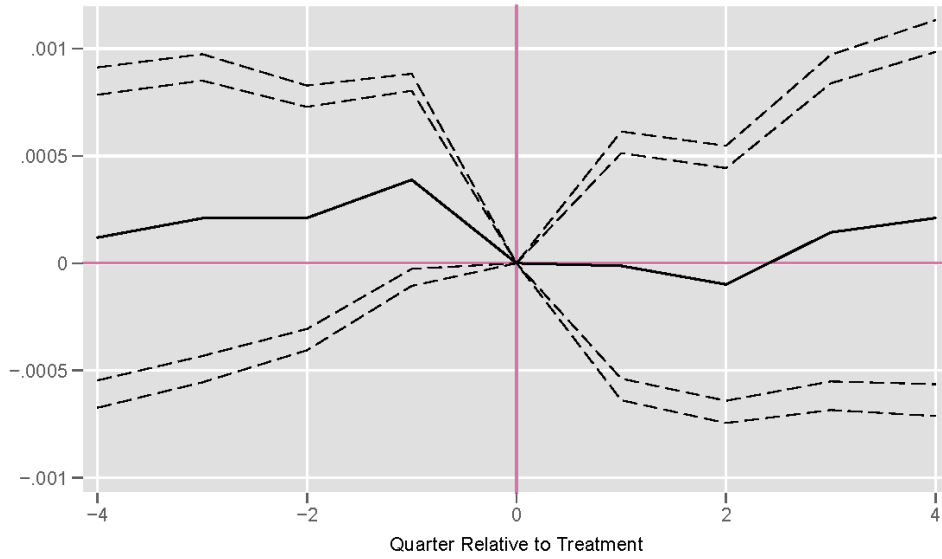


FIGURE A.16. ZIP CODE NETWORK EFFECT OF SOFT LETTER ON PROBABILITY OF REMITTING ANY TAX

Notes: Dashed lines indicate 90% and 95% confidence intervals. Tax Remitted is Form 941-related deposits of employment taxes.

Source: Author calculations.





Department of the Treasury  
Internal Revenue Service  
Small Business / Self Employed

Date:

Dear

**Your federal tax deposits**

We understand federal tax deposit requirements may be confusing and the resulting penalties can be significant. With this in mind, we reviewed your federal tax deposit history and your deposits appear to have decreased.

This may be due to a change in your payroll, because you are a new business owner and are not familiar with deposit requirements, or it may be due to other factors.

**Your responsibility as an employer**

You, as the employer, have the responsibility of withholding trust fund taxes from employees' paychecks. Trust fund tax is money withheld, by an employer, from employees' wages for FICA (social security and Medicare tax) and income tax held in trust until paid to the Department of Treasury. This money must be paid periodically to the Treasury by making federal tax deposits.

**What you need to do**

Please tell us about the decrease in your deposits so that your account can be updated. You may do one of the following:

- Call the IRS at 1-866-897-4289 Monday through Friday, 8 AM to 8 PM eastern time, or
- Complete and return the enclosed Form 14143, *Reason for Decrease to Federal Tax Deposit*.

**Penalty for failing to pay**

Individuals who are required to account for and pay these taxes for the business may be personally liable for a penalty if the business fails to pay trust fund taxes. The penalty is equal to the amount of the unpaid trust fund taxes that the business owes the Treasury. For additional information, see the enclosed Notice 784, *Could You be Personally Liable for Certain Unpaid Federal Taxes?*

**Penalty for failing to pay timely**

If you do not pay these taxes on time or you do not include the required payment with your Form 941, *Employer's Quarterly Federal Tax Return*, interest and penalties will be assessed on any unpaid balance. Additionally, penalties of up to 15% of the amount not deposited may also be assessed, depending on the number of days the federal tax deposits are late.

Letter 4594 (Rev. 10-2013)  
Catalog Number 54939M

**Penalty for failing to file your return timely**

In the event you are unable to pay your taxes timely, it is imperative to file your Form 941 Employer's Quarterly Federal Tax Return timely. If the return is filed after the due date, the law provides penalties for filing late unless there is a reasonable cause for the delay.

**Additional information**

For further information, please see Publication 15, *Circular E, Employer's Tax Guide*, or the Internal Revenue Service's small business employment tax section. Both are available at [www.irs.gov](http://www.irs.gov). The employment tax section of the small business web page can be accessed by selecting "Businesses" at the home page, then selecting "Employment Taxes" under Business Topics.

Thank you for taking the time to keep up with your employment tax obligations.

Program Manager  
Centralized Processing Operation  
Philadelphia Compliance Services

Enclosures:  
Form 14143  
Notice 784