

Appendix

Table A1: Logistic Regression Results on Meaningful Reply

	<i>Dependent variable:</i>				
	Meaningful Reply				
	(1)	(2)	(3)	(4)	(5)
Treated	−0.191** (0.093)	−0.220** (0.104)	−0.422* (0.236)	−0.614 (0.374)	0.105 (0.263)
Chapter 313 Compliance				0.363 (0.565)	
Chapter 380/381 Compliance					0.312 (0.291)
Round 2		−0.157 (0.115)	−0.156 (0.115)	−0.536 (0.415)	−0.162 (0.291)
Round 3		−1.098*** (0.158)	−1.098*** (0.158)	−1.037** (0.512)	−1.310*** (0.423)
Democratic Vote Share		−0.050 (0.310)	−0.322 (0.422)	−1.226 (1.097)	−0.357 (0.908)
External Auditor		−0.782*** (0.142)	−0.786*** (0.142)		−1.499*** (0.344)
County		0.480*** (0.145)	0.483*** (0.145)		0.543* (0.317)
City		0.170 (0.132)	0.172 (0.132)		
Treated×Democratic Vote Share			0.560 (0.587)		
Constant	−0.984*** (0.064)	−0.652*** (0.143)	−0.555*** (0.175)	−0.140 (0.788)	−0.451 (0.510)
Observations	2,470	2,046	2,046	163	324
Log Likelihood	−1,397.182	−1,111.665	−1,111.210	−91.546	−176.284
Akaike Inf. Crit.	2,798.364	2,239.331	2,240.419	195.093	368.568

Note:

*p<0.1; **p<0.05; ***p<0.01

Table A2: Logistic Regression Results on Cooperative Reply

	<i>Dependent variable:</i>				
	Cooperative Reply				
	(1)	(2)	(3)	(4)	(5)
Treated	−0.196** (0.094)	−0.241** (0.106)	−0.443* (0.241)	−0.614 (0.374)	0.081 (0.277)
Chapter 313 Compliance				0.363 (0.565)	
Chapter 380/381 Compliance					0.176 (0.305)
Round 2		−0.208* (0.118)	−0.207* (0.118)	−0.536 (0.415)	−0.338 (0.310)
Round 3		−1.107*** (0.162)	−1.106*** (0.162)	−1.037** (0.512)	−1.370*** (0.450)
Democratic Vote Share		−0.263 (0.318)	−0.535 (0.433)	−1.226 (1.097)	−1.060 (0.963)
External Auditor		−1.114*** (0.158)	−1.117*** (0.158)		−2.433*** (0.484)
County		0.440*** (0.149)	0.443*** (0.149)		0.302 (0.333)
City		0.194 (0.136)	0.196 (0.136)		
Treated×Democratic Vote Share			0.564 (0.603)		
Constant	−1.051*** (0.065)	−0.569*** (0.145)	−0.473*** (0.178)	−0.140 (0.788)	0.037 (0.539)
Observations	2,470	2,046	2,046	163	324
Log Likelihood	−1,361.524	−1,071.731	−1,071.293	−91.546	−159.453
Akaike Inf. Crit.	2,727.049	2,159.462	2,160.586	195.093	334.907

Note:

*p<0.1; **p<0.05; ***p<0.01

Table A3: LPM Regression on Meaningful Reply with Inverse Probability Weighting and Size Fixed Effects

	<i>Dependent variable:</i>				
	Meaningful Reply				
	(1)	(2)	(3)	(4)	(5)
Treated	−0.036** (0.018)	−0.039** (0.019)	−0.081* (0.043)	−0.108 (0.070)	0.019 (0.049)
Chapter 313 Compliance				0.046 (0.097)	
Chapter 380/381 Compliance					0.044 (0.061)
Round 2		−0.032 (0.022)	−0.032 (0.022)	−0.067 (0.081)	−0.038 (0.057)
Round 3		−0.173*** (0.024)	−0.173*** (0.024)	−0.169* (0.089)	−0.199*** (0.065)
Democratic Vote Share		−0.082 (0.065)	−0.143* (0.086)	−0.194 (0.248)	−0.136 (0.189)
External Auditor		−0.128*** (0.023)	−0.129*** (0.023)		−0.259*** (0.054)
County		0.099*** (0.028)	0.099*** (0.028)		0.108* (0.064)
City		0.042* (0.024)	0.043* (0.024)		
Treated×Democratic Vote Share			0.117 (0.106)		
Constant	0.250*** (0.019)	0.322*** (0.036)	0.343*** (0.041)	0.466*** (0.176)	0.494*** (0.123)
Size FE	Yes	Yes	Yes	Yes	Yes
IPW	No	Yes	Yes	Yes	Yes
Observations	2,470	2,046	2,046	163	324
R ²	0.003	0.051	0.051	0.091	0.134
Adjusted R ²	0.002	0.046	0.046	0.044	0.106
Residual Std. Error	0.435 (df = 2465)	0.604 (df = 2035)	0.604 (df = 2034)	0.625 (df = 154)	0.617 (df = 313)
F Statistic	2.007* (df = 4; 2465)	10.847*** (df = 10; 2035)	9.973*** (df = 11; 2034)	1.925* (df = 8; 154)	4.841*** (df = 10; 313)

Note:

*p<0.1; **p<0.05; ***p<0.01

Table A4: LPM Regression on Cooperative Reply with Inverse Probability Weighting and Size Fixed Effects

	Dependent variable:				
	Cooperative Reply				
	(1)	(2)	(3)	(4)	(5)
Treated	-0.036** (0.017)	-0.041** (0.019)	-0.083** (0.042)	-0.108 (0.070)	0.017 (0.046)
Chapter 313 Compliance				0.046 (0.097)	
Chapter 380/381 Compliance					0.018 (0.058)
Round 2		-0.041* (0.021)	-0.040* (0.021)	-0.067 (0.081)	-0.070 (0.054)
Round 3		-0.168*** (0.024)	-0.168*** (0.024)	-0.169* (0.089)	-0.187*** (0.062)
Democratic Vote Share		-0.108* (0.064)	-0.168** (0.084)	-0.194 (0.248)	-0.261 (0.180)
External Auditor		-0.164*** (0.022)	-0.164*** (0.022)		-0.329*** (0.051)
County		0.087*** (0.028)	0.087*** (0.028)		0.046 (0.061)
City		0.043* (0.024)	0.044* (0.024)		
Treated×Democratic Vote Share			0.115 (0.104)		
Constant	0.237*** (0.019)	0.332*** (0.036)	0.353*** (0.040)	0.466*** (0.176)	0.531*** (0.117)
Size FE	Yes	Yes	Yes	Yes	Yes
IPW	No	Yes	Yes	Yes	Yes
Observations	2,470	2,046	2,046	163	324
R ²	0.003	0.059	0.060	0.091	0.171
Adjusted R ²	0.002	0.055	0.055	0.044	0.145
Residual Std. Error	0.427 (df = 2465)	0.592 (df = 2035)	0.592 (df = 2034)	0.625 (df = 154)	0.587 (df = 313)
F Statistic	1.932 (df = 4; 2465)	12.813*** (df = 10; 2035)	11.761*** (df = 11; 2034)	1.925* (df = 8; 154)	6.459*** (df = 10; 313)

Note:

*p<0.1; **p<0.05; ***p<0.01

Figure A1: Marginal Treatment Effects Conditional on Local Partisanship with Inverse Probability Weighting and Size Fixed Effects

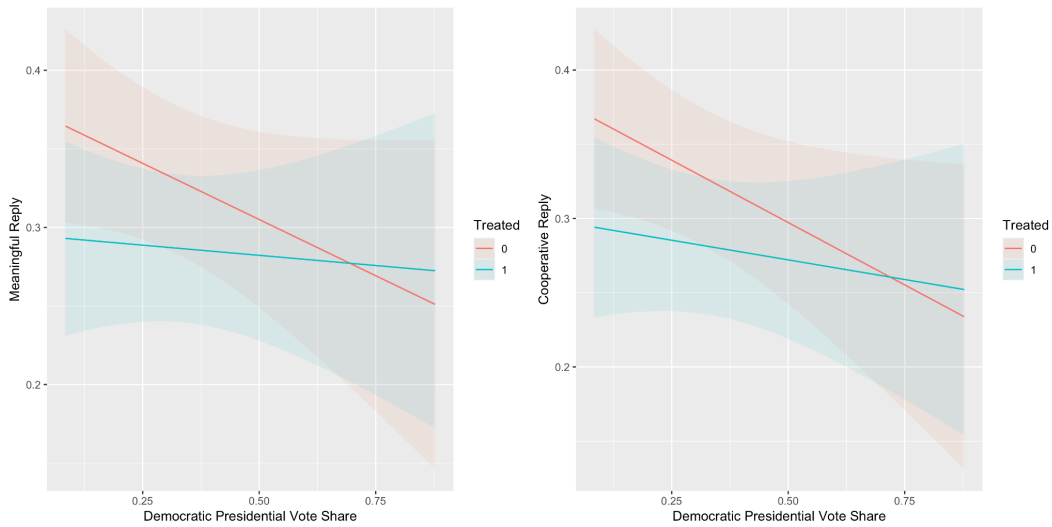


Table A5: Multinomial Logistic Regression Results on Disaggregated Response Forms

	Dependent variable:															
	0 = No Reply (baseline), 1 = Non-cooperative Reply, 2 = ACFR Link Only, 3 = Statement Only, 4 = Fully Cooperative															
	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Treated	-0.066 (0.357)	-0.276** (0.138)	0.093 (0.257)	-0.196 (0.126)	0.090 (0.405)	-0.331** (0.155)	0.228 (0.301)	-0.256* (0.139)	0.107 (0.407)	-0.331** (0.155)	0.229 (0.301)	-0.250* (0.140)	0.107 (0.287)	-0.331*** (0.109)	0.230 (0.213)	-0.250** (0.099)
Round 2					0.534 (0.433)	0.274 (0.169)	-0.153 (0.334)	-0.574*** (0.159)	0.538 (0.434)	0.273 (0.169)	-0.155 (0.334)	-0.570*** (0.159)	0.528* (0.307)	0.280** (0.120)	-0.161 (0.237)	-0.571*** (0.112)
Round 3					-0.800 (0.667)	-0.497** (0.220)	-0.782* (0.434)	-1.782*** (0.263)	-0.797 (0.668)	-0.498** (0.221)	-0.782* (0.434)	-1.771*** (0.263)	-0.797* (0.472)	-0.501*** (0.156)	-0.792** (0.309)	-1.774*** (0.186)
Democratic Vote Share					2.614** (1.113)	-0.537 (0.467)	-0.635 (0.890)	0.108 (0.418)	1.794 (1.368)	-0.396 (0.545)	-0.738 (1.067)	-0.575 (0.490)	1.733* (0.966)	-0.441 (0.386)	-0.812 (0.759)	-0.583* (0.346)
External Auditor					2.023*** (0.453)	-1.267*** (0.256)	-1.514** (0.602)	-0.875*** (0.200)	2.011*** (0.454)	-1.263*** (0.256)	-1.504** (0.602)	-0.887*** (0.200)	1.983*** (0.320)	-1.263*** (0.181)	-1.470*** (0.420)	-0.872*** (0.141)
County					0.796 (0.496)	0.537*** (0.202)	-0.636 (0.533)	0.570*** (0.194)	0.822 (0.509)	0.557*** (0.207)	-0.579 (0.538)	0.618*** (0.198)	0.823** (0.359)	0.553*** (0.146)	-0.571 (0.379)	0.604*** (0.140)
City					-0.132 (0.503)	-0.134 (0.215)	-1.131** (0.543)	0.566*** (0.168)	-0.052 (0.513)	-0.152 (0.220)	-1.103** (0.549)	0.657*** (0.171)	-0.033 (0.363)	-0.138 (0.154)	-1.128*** (0.395)	0.656*** (0.120)
Constant	-4.020*** (0.252)	-1.910*** (0.093)	-3.425*** (0.189)	-1.742*** (0.087)	-6.341*** (0.695)	-1.543*** (0.212)	-2.725*** (0.398)	-1.345*** (0.191)	-6.214*** (0.896)	-1.699*** (0.294)	-3.046*** (0.620)	-1.430*** (0.274)	-6.117*** (0.624)	-1.685*** (0.208)	-3.043*** (0.441)	-1.412*** (0.193)
Size FE	No	No	No	No	No	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
IPW	No	No	No	No	No	No	No	No	No	No	No	No	Yes	Yes	Yes	Yes
Akaike Inf. Crit.	4,195.316	4,195.316	4,195.316	4,195.316	3,305.398	3,305.398	3,305.398	3,305.398	3,314.580	3,314.580	3,314.580	3,314.580	6,553.054	6,553.054	6,553.054	6,553.054

Note:

*p<0.1; **p<0.05; ***p<0.01

Figure A2: Difference in Log-odds Ratio between Treated and Control Groups from Multinomial Logistic Regression with Size Fixed Effect

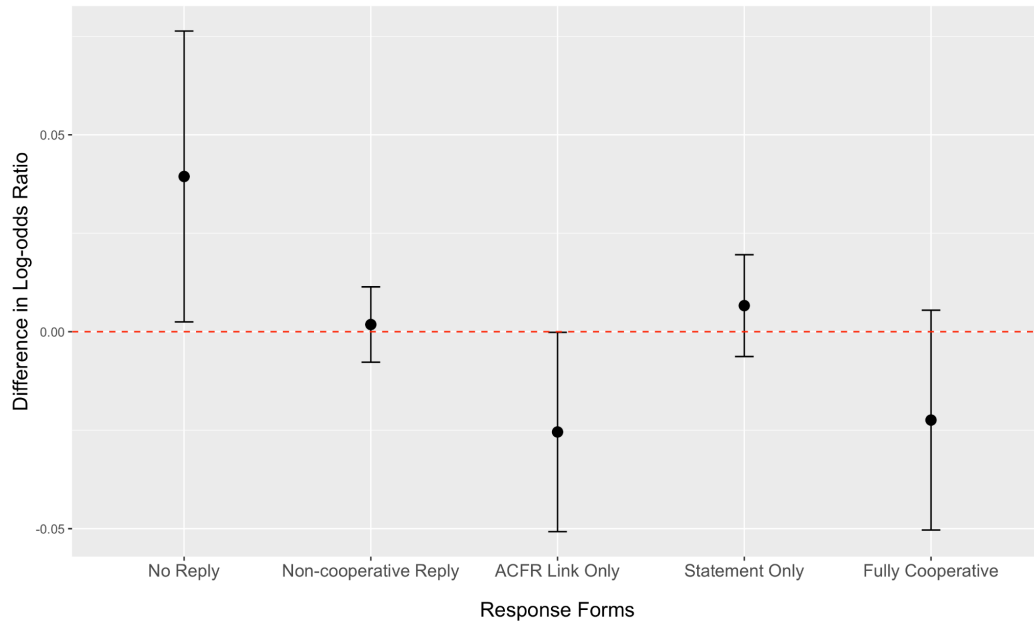


Figure A3: Difference in Log-odds Ratio between Treated and Control Groups from Multinomial Logistic Regression with Size Fixed Effect and IPW

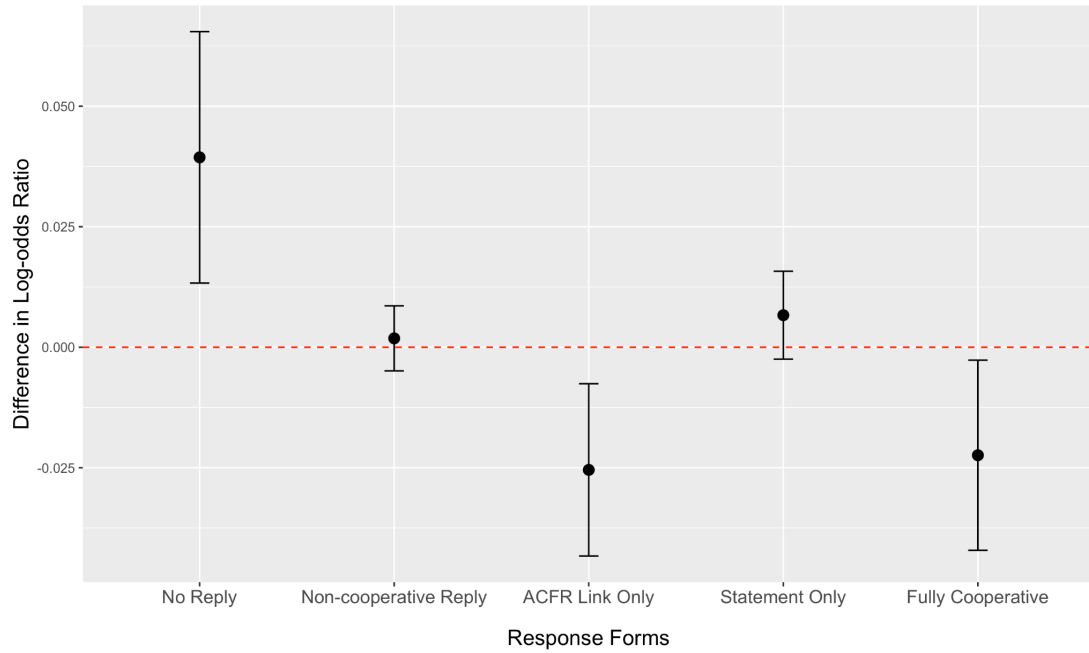


Table A6: Multinomial Logistic Regression Results Interacting Treatment and Local Partisanship

	Dependent variable:											
	0 = No Reply (baseline), 1 = Non-cooperative reply, 2 = ACFR Link Only, 3 = Statement Only, 4 = Fully Cooperative											
	1 (1)	2 (2)	3 (3)	4 (4)	1 (5)	2 (6)	3 (7)	4 (8)	1 (9)	2 (10)	3 (11)	4 (12)
Treated	0.372 (1.037)	-0.679** (0.344)	-0.466 (0.652)	-0.266 (0.325)	0.465 (1.067)	-0.678** (0.344)	-0.484 (0.654)	-0.307 (0.329)	0.439 (0.749)	-0.685*** (0.243)	-0.503 (0.463)	-0.311 (0.232)
Round 2	0.535 (0.433)	0.276 (0.169)	-0.147 (0.334)	-0.574*** (0.159)	0.539 (0.434)	0.275 (0.169)	-0.150 (0.334)	-0.570*** (0.159)	0.529* (0.307)	0.281** (0.120)	-0.155 (0.237)	-0.570*** (0.112)
Round 3	-0.797 (0.667)	-0.496** (0.221)	-0.780* (0.434)	-1.782*** (0.263)	-0.793 (0.668)	-0.497** (0.221)	-0.781* (0.434)	-1.770*** (0.263)	-0.793* (0.472)	-0.500*** (0.156)	-0.791** (0.309)	-1.774*** (0.186)
Democratic Vote Share	2.985* (1.689)	-1.007 (0.630)	-1.919 (1.465)	0.083 (0.557)	2.277 (1.913)	-0.886 (0.701)	-2.123 (1.616)	-0.661 (0.625)	2.182 (1.349)	-0.935* (0.494)	-2.221* (1.152)	-0.673 (0.440)
External Auditor	2.032*** (0.454)	-1.274*** (0.257)	-1.519** (0.602)	-0.875*** (0.200)	2.023*** (0.456)	-1.270*** (0.257)	-1.513** (0.602)	-0.888*** (0.200)	1.994*** (0.320)	-1.271*** (0.182)	-1.479*** (0.420)	-0.873*** (0.141)
County	0.808 (0.498)	0.542*** (0.203)	-0.626 (0.534)	0.570*** (0.195)	0.835 (0.510)	0.563*** (0.207)	-0.564 (0.539)	0.618*** (0.198)	0.835** (0.360)	0.560*** (0.146)	-0.556 (0.379)	0.605*** (0.140)
City	-0.143 (0.505)	-0.132 (0.215)	-1.123** (0.543)	0.566*** (0.168)	-0.064 (0.515)	-0.147 (0.220)	-1.088** (0.550)	0.658*** (0.171)	-0.045 (0.364)	-0.129 (0.155)	-1.103*** (0.396)	0.658*** (0.121)
Treated×Democratic Vote Share	-0.630 (2.190)	1.015 (0.894)	2.139 (1.820)	0.031 (0.789)	-0.804 (2.261)	1.013 (0.894)	2.199 (1.829)	0.157 (0.801)	-0.748 (1.593)	1.034 (0.632)	2.270* (1.301)	0.169 (0.565)
Constant	-6.512*** (0.910)	-1.386*** (0.251)	-2.327*** (0.511)	-1.337*** (0.235)	-6.431*** (1.087)	-1.543*** (0.322)	-2.637*** (0.696)	-1.400*** (0.305)	-6.318*** (0.759)	-1.528*** (0.227)	-2.624*** (0.494)	-1.381*** (0.215)
Size FE	No	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
IPW	No	No	No	No	No	No	No	No	Yes	Yes	Yes	Yes
Akaike Inf. Crit.	3,310.698	3,310.698	3,310.698	3,310.698	3,319.803	3,319.803	3,319.803	3,319.803	6,555.280	6,555.280	6,555.280	6,555.280

Note:

*p<0.1; **p<0.05; ***p<0.01