# Online Appendix. Notifications of Field experiment

**T1. Acc. Placebo notification**

INTERNAL RENTS SERVICE

Dear

<Name>

Accountant

Declare income tax on time:

The Internal Rents Service is pleased to inform that the deadline for the income tax declaration for the fiscal year 2015 began on February 1, 2016, and will end in the case of natural persons on 28 March 2016, and in the case of companies on April 28, 2016; according to the ninth digit of the RUC.

Therefore, you are asked to review timely the values that will be reported and to prepare the accounting and tax documentation of taxpayers for whom you work as an accountant.

Sincerely,

INTERNAL RENTS SERVICE

**T2. Acc. Penalty notification**

INTERNAL RENTS SERVICE

Dear

<Name>

Accountant

Declare income tax on time:

The Internal Rents Service is pleased to inform that the deadline for the income tax declaration for the fiscal year 2015 began on February 1, 2016, and will end in the case of natural persons on 28 March 2016, and in the case of companies on April 28, 2016; according to the ninth digit of the RUC.

Therefore, you are asked to review timely the values that will be reported and to prepare the accounting and tax documentation of taxpayers for whom you work as an accountant.

Avoid penalties:

In your status as accountant, according to article 101 of Internal Tax Regime Law, you are liable for the accuracy and reliability of the data reported in the firm’s declaration.

The Internal Revenue Service has the legal authority, as well as the technical and computer tools, to verify the fulfilment of tax obligations. In the case to check any infringement, we will initiate the appropriate legal actions.

Tax fraud, for your own or third parties benefit, is punished with imprisonment of three to seven years according Article 298 of the Criminal Integral Organic Code.

Sincerely,

INTERNAL RENTS SERVICE

**T3. Acc. Risk notification**

INTERNAL RENTS SERVICE

Dear

<Name>

Accountant

Declare income tax on time:

The Internal Rents Service is pleased to inform that the deadline for the income tax declaration for the fiscal year 2015 began on February 1, 2016, and will end in the case of natural persons on 28 March 2016, and in the case of companies on April 28, 2016; according to the ninth digit of the RUC.

Therefore, you are asked to review timely the values that will be reported and to prepare the accounting and tax documentation of taxpayers for whom you work as an accountant.

Avoid tax controls:

The Internal Revenue Service, according to information from the second half of 2015, has detected that you carry out the accounting of <###> taxpayers.

The calculation of income tax is based on the data recorded in the accountancy, and to the extent that the accounting technique is applied correctly, the tax reporting will be appropriate. Therefore, as an accountant, you must ensure that financial statements fairly present the economic and financial situation of each of these taxpayers, and also support documents meet all legal requirements for issuing them.

If there are irregularities, we will start the appropriate legal action.

Sincerely,

INTERNAL RENTS SERVICE

**T4. Acc-Txp. Risk notification (accountant)**

INTERNAL RENTS SERVICE

Dear

<Name>

Accountant

Declare income tax on time:

The Internal Rents Service is pleased to inform that the deadline for the income tax declaration for the fiscal year 2015 began on February 1, 2016, and will end in the case of natural persons on 28 March 2016, and in the case of companies on April 28, 2016; according to the ninth digit of the RUC.

Therefore, you are asked to review timely the values that will be reported and to prepare the accounting and tax documentation of taxpayers for whom you work as an accountant.

Avoid tax controls:

The Internal Revenue Service, according to information from the second half of 2015, has detected that you carry out the accounting of <###> taxpayers.

The calculation of income tax is based on the data recorded in the accountancy, and to the extent that the accounting technique is applied correctly, the tax reporting will be appropriate. Therefore, as an accountant, you must ensure that financial statements fairly present the economic and financial situation of each of these taxpayers, and also supporting documents meet all legal requirements for issuing them.

If there are irregularities, we will start appropriate legal actions.

For your knowledge, taxpayers for whom you work as an accountant will be notified of all information shown here.

Sincerely,

INTERNAL RENTS SERVICE

**T4. Acc-Txp. Risk notification (taxpayer)**

INTERNAL RENTS SERVICE

Dear

<Name>

Taxpayer

Declare income tax on time:

The Internal Rents Service is pleased to inform that the deadline for the income tax declaration for the fiscal year 2015 began on February 1, 2016, and will end in the case of natural persons on 28 March 2016, and in the case of companies on April 28, 2016; according to the ninth digit of the RUC.

Therefore, you are asked to review timely the values that will be reported and to prepare the accounting and tax documentation used for the declaration.

Avoid tax controls:

The Internal Revenue Service, according to information from the second half of 2015, has detected that your accountant carries out the accounting of <###> taxpayers.

The calculation of income tax is based on the data recorded in the accountancy, and to the extent that the accounting technique is applied correctly, the tax reporting will be appropriate. Therefore, your accountant must ensure that financial statements fairly present the economic and financial situation of each of these taxpayers, and also supporting documents meet all legal requirements for issuing them.

If there are irregularities, we will start appropriate legal actions.

For your knowledge, your accountant will be notified of all information shown here.

Sincerely,

INTERNAL RENTS SERVICE

**T5 Txp. Penalty notification**

INTERNAL RENTS SERVICE

Dear

<Name>

Taxpayer

Declare income tax on time:

The Internal Rents Service is pleased to inform that the deadline for the income tax declaration for the fiscal year 2015 began on February 1, 2016, and will end in the case of natural persons on 28 March 2016, and in the case of companies on April 28, 2016; according to the ninth digit of the RUC.

Therefore, you are asked to review timely the values that will be reported and to prepare the accounting and tax documentation used for the declaration.

Avoid penalties:

In your status as legal representative, according to article 101 of Internal Tax Regime Law, you are liable for the accuracy and reliability of the data reported in the firm’s declaration.

The Internal Revenue Service has the legal authority, as well as the technical and computer tools, to verify the fulfilment of tax obligations. In the case to check any infringement, we will initiate the appropriate legal actions.

Tax fraud, for your own or third parties benefit, is punished with imprisonment of three to seven years according Article 298 of the Criminal Integral Organic Code.

Sincerely,

INTERNAL RENTS SERVICE