

## Technical Appendix

Project name: Increasing voluntary tax compliance for return preparers

Date finalized: 4/24/2025

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[Table 1. Effects of letter on primary outcomes](#)

[Table 2. Effect of letter type on primary outcomes](#)

[Table 3. Effects of letter on secondary outcomes](#)

[Table 4. Effects of letter type on secondary outcomes](#)

**Table 1.** Effects of letter on primary outcomes

	Primary Preparers			Secondary Preparers		
	Percent of returns with errors	Erroneous dollars	Refund amount	Percent of returns with errors	Erroneous dollars	Refund amount
Any Letter	-0.021***	-13,104***	-36,351***	-0.004	-4,364	-4,624
	[0.008]	[2,857]	[9,486]	[0.007]	[4,066]	[14,221]
Constant	0.070***	-6,536	-106,898	0.034*	24,487	-103,304
	[0.020]	[14,318]	[68,667]	[0.020]	[26,120]	[75,888]
Observations	4,445	4,445	4,445	2,725	2,725	2,725
R-squared	0.301	0.232	0.679	0.498	0.436	0.837
Control mean	0.319	108564	394528	0.252	155017	713616
<p>* p&lt;=.1, ** p&lt;=.05, *** p&lt;.01  Standard errors in brackets. All regressions include controls for the lagged outcome variable and blocking variables, and controls are fully interacted per Lin (2013).  A test-wise alpha of 0.02043 for Primary preparers and 0.01856 for Secondary preparers controls the FWER at 0.05.</p>						

**Table 2.** Effect of letter type on primary outcomes

	Primary Preparers			Secondary Preparers		
	Percent of returns with errors	Erroneous dollars	Refund amount	Percent of returns with errors	Erroneous dollars	Refund amount
BI	-0.019**	-13,192***	-37,858***	-0.001	-5,902	-8,163
	[0.009]	[3,107]	[10,639]	[0.008]	[4,379]	[15,540]
TAU	-0.024***	-13,092***	-34,898***	-0.007	-2,469	-1,019
	[0.009]	[3,131]	[10,403]	[0.008]	[4,422]	[15,846]
Constant	0.070***	-6,536	-106,898	0.034*	24,487	-103,304
	[0.020]	[14,318]	[68,667]	[0.020]	[26,120]	[75,888]
Observations	4,445	4,445	4,445	2,725	2,725	2,725
R-squared	0.303	0.235	0.681	0.500	0.444	0.838
BI - TAU	0.00531	-100.1	-2960	0.00610	-3433	-7144
F-test	0.554	0.00160	0.108	0.928	1.039	0.295
Prob > F	0.457	0.968	0.743	0.335	0.308	0.587
Control mean	0.319	108564	394528	0.252	155017	713616
<p>* p&lt;=.1, ** p&lt;=.05, *** p&lt;.01  Standard errors in brackets. All regressions include controls for the lagged outcome variable and blocking variables, and controls are fully interacted per Lin (2013).  A test-wise alpha of 0.02193 for Primary preparers and 0.01999 for Secondary preparers controls the FWER for the difference between BI and TAU letters at 0.05..</p>						

**Table 3.** Effects of letter on secondary outcomes

	Primary Preparers				Secondary Preparers			
	Number of Returns	Number claiming benefits	Percent w/ Errors	Still Working	Number of Returns	Number claiming benefits	Percent w/ Errors	Still Working
Any Letter	-7.192**	-5.251**	-0.025***	-0.027**	-0.353	2.397	-0.007	0.007
	[2.802]	[2.479]	[0.009]	[0.012]	[4.508]	[4.584]	[0.008]	[0.011]
Observations	4,445	4,445	4,445	4,445	2,725	2,725	2,725	2,725
R-squared	0.797	0.471	0.254	0.051	0.886	0.575	0.491	0.024
Control mean	120.8	69.95	0.422	0.884	231	134.2	0.354	0.947
<p>* p&lt;=.1, ** p&lt;=.05, *** p&lt;.01  Standard errors in brackets. All regressions include controls for the lagged outcome variable (except for Still working) and blocking variables, and controls are fully interacted per Lin (2013).</p>								

**Table 4.** Effects of letter type on secondary outcomes

	Primary Preparers				Secondary Preparers			
	Number of Returns	Number claiming benefits	Percent w/ Errors	Still Working	Number of Returns	Number claiming benefits	Percent w/ Errors	Still Working
BI	-7.025**	-5.058*	-0.021**	-0.022*	-1.606	2.207	-0.005	0.010
	[3.157]	[2.704]	[0.010]	[0.013]	[4.933]	[5.041]	[0.008]	[0.011]
TAU	-7.340**	-5.340**	-0.029***	-0.032**	0.799	2.634	-0.009	0.004
	[3.102]	[2.722]	[0.010]	[0.013]	[5.032]	[5.053]	[0.008]	[0.012]
BI - TAU	0.315	0.282	0.00824	0.0101	-2.405	-0.427	0.00398	0.00664
F-test	0.0129	0.0164	1.023	0.781	0.328	0.0103	0.345	0.545
Prob > F	0.910	0.898	0.312	0.377	0.567	0.919	0.557	0.460
Observations	4,445	4,445	4,445	4,445	2,725	2,725	2,725	2,725
R-squared	0.798	0.473	0.256	0.053	0.887	0.577	0.493	0.027
Control mean	120.8	69.95	0.422	0.884	231	134.2	0.354	0.947
<p>* p&lt;=.1, ** p&lt;=.05, *** p&lt;.01  Standard errors in brackets. All regressions include controls for the lagged outcome variable (except for Still working) and blocking variables, and controls are fully interacted per Lin (2013).</p>								