

Deterrence and reciprocity effects on tax compliance:

Experimental evidence from Venezuela¹

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August, 2013

Preliminary, comments welcome

Abstract

A recent debate on tax compliance asks whether enforcement mechanisms can be complemented, or even substituted by appeals to the citizen's tax morality: his or her intrinsic willingness to pay taxes, motivated by purely ethical reasons, or a feeling of reciprocity towards the government that provides public goods and services of varying quality. We evaluate this hypothesis by tracking the local business tax compliance of over 6,000 firms in a major municipality in Caracas, which we randomly assigned to a control of no stimulus, or to one of five treatment arms that received letters from the local tax administrator with different types of messages regarding tax compliance. We find that an enforcement message (that increases the perceived probability of detection) has the largest compliance effect, a message highlighting the public goods and services provided by the local government (and that affect businesses directly) has the second largest effect and that other messages have much smaller effects on compliance. In addition, the reciprocity message seems to have more lasting impacts than the enforcement message.

Keywords: Tax Compliance, Randomized Field Experiment

JEL classification:

¹ Thanks to Mauricio Stern for his superb research assistance. Special thanks also to the leadership and staff at the Municipality of Sucre for allowing us access to all the necessary data and providing support for the project throughout; we hope it has been of use for designing better initiatives within the local government. Adriana Vicentini was essentially responsible for getting the project off the ground as well as Julio Corredor, the support of two successive directors, Maria Lapi and Federico Ortega key.

1. Introduction

Why do people pay taxes? One obvious answer is that there are enforcement mechanisms (fines and penalties) established by the State. This deterrence approach to tax compliance was first formally analyzed in Allingham and Sandmo (1972). In this model tax payers decide whether and how much to evade taxes in the same way they would approach any risky decision or gamble, that is, by maximizing expected utility (Slemrod (2007)). Under this framework tax evasion is negatively associated with the probability of detection and the severity of punishment.

However, deterrence alone cannot explain the level of tax compliance actually observed in most countries (Graetz and Wilde, 1985; Alm et al., 1992; Frey and Feld, 2002); the level of detection probabilities and fines are too low to explain the (rather low) levels of tax evasion observed in developed economies Andreoni, Erard and Feinstein (1998). This has given rise to a growing literature analyzing the importance of behavioral and cultural aspects in explaining taxpayer behavior (Scholz and Witte, 1989; Alm et al., 1992; Alm et al., 1993; 1999; Pommerehne et al., 1994; Frey 1997, 2003; Frey and Torgler, 2002).

These alternative arguments have often been grouped under the broad label of “tax morale”. This concept encompasses moral rules and sentiments of citizens which make them fulfill their tax obligations, social norms that makes cheating on taxes an undesirable action when the rest of the population is complying, and a sort of reciprocity response of the individual in its relation to the State in the sense that citizens will be more likely to comply with their tax obligation when they see that the government performs well in terms of delivering public goods and services.

The purpose of this paper is to provide experimental evidence on these two alternative forces explaining tax compliance for the case of a local business tax in the municipality

of Sucre in Venezuela. The great advantage of the experimental approach is the credibility of the causal attribution of the estimated impacts on tax evasion².

There are a few studies employing an experimental design on the determinants of tax evasion. Nevertheless most of the existing studies (i.e. Slemrod et al (2001); Torgler (2004); Hasseldine et al (2007), Kleven et al 2010)) have been conducted in developed countries and are related to individual incomes taxes. Very few studies have analyzed the case of a developing country using data on business taxes³. Given the very high tax evasion levels encountered in many of these countries (Venezuela is no exception) it is important to test to what extent this phenomenon is related to poor enforcement, low tax morale or a combination of both.

The rest of the paper is organized as follows. Next section presents a short review of the theory of tax evasion and the existing evidence on the deterrence and tax moral determinants. Section 3 describes the experiment implemented in Sucre and the main results. Section 4 concludes.

2. Conceptual framework and previous evidence

2.1 Deterrence

The seminal reference for analyzing tax evasion decision at the individual level is Allingham and Sandmo (1972) (A&S), who develop a straightforward model of the decision to pay taxes based on Becker's (1968) analysis of criminal behavior. In their

² The problem with no experimental studies (that mostly use macro data at the municipal/state level) is that even when reasonable estimates of evasion and its various determinants are available, the variation in tax rates and enforcement efforts is not exogenous but rather an endogenous response to compliance (Kelven et al (2010)). This requires the use of instrumental variables (see Beron et al (1992); Dubin et al (1990); Feldman and Slemrod (2007)). Nevertheless, as argued in Andreoni et al (1998) and Slemrod and Yizhaki (2002) most of the available instruments are unlikely to satisfy the required exogeneity assumptions.

³ Two notable exceptions are Pomeranz (2010), which analyzes the case of Value Added Tax (VAT) payments in Chile, and Castro & Scartascini (2013) who randomly assign individual taxpayers from a municipality in Buenos Aires to receive one of three messages on their local tax bill: one stressing a deterrence idea, another informing about others' compliance and another underscoring the use of public monies.

view, the level of declared income subject to taxation is decided by weighting the expected costs and benefits: on the one hand, the individual can be audited and, if caught underreporting his income, penalized; on the other hand, he might not be audited, and thus escape taxation. Assuming a given perceived probability of being audited, the individual decides how much to evade so as to maximize his expected utility. In this model it is easy to show that the “optimal” level of tax evasion declines with the probability of being audited, and with the size of the penalty. Above and beyond the quantitative predictions of the model, which will be commented below, the A&S model is the standard theoretical reference in the economic analysis of tax compliance, and it is useful to consider some of its basic constructs in order to gauge its empirical relevance in various contexts. In particular, it is worthwhile to think about income underreporting, the perceived probability of detection and the severity of punishment.

First, what is the empirical counterpart of individual’s income subject to taxes that he or she may have incentives and the ability to under-report? In many cases this is not an individual’s total income. In most countries, wages are reported to the tax authority by the employer (what’s more, the employer often acts as tax withholding agency). So this part of his income cannot be unreported by the employee. The same happens with income obtained from interest earned on financial assets which are reported to the tax authorities by banks. In these cases the opportunity for underreporting income and evading taxes are very limited. So the application of the deterrence model should be interpreted as applying to that part of income (or those categories of earnings) which the tax payer can in fact evade without certainty of detection. Evasion is determined to a large extent by the “opportunity” for income misreporting (Slemrod, 2001).

A second issue relates to the perceived probability of being detected or audited. How is this perception determined? The original A&S paper already considers the possibility that this probability is determined endogenously assuming that it declines with the amount of income reported. It is shown that the results derived from the simple model do not change. This assumption is plausible (the higher the reported income the lower the suspicion of the tax agency that an illicit behavior is underway) but it may be better if this probability is derived from an explicit analysis of the actual policy followed by the

tax agency. This analysis, assuming the tax authority can commit to an audit rule, is provided by Reinganum and Wilde (1985). The main prediction of the extended model is that audit occurs with a probability equal to p^* when the reported income is below certain threshold value while there will no inspection for reports above this level. The interpretation of this result should not be that rich people are not audited, but that given certain characteristic of the individual known by the tax authority (age, education, profession, past values of reported income, etc.) that helps to put the tax payer within a given income bracket, a low income report will most probably trigger an audit.

The above model assumes very sophisticated tax payers that look into the process of how the tax authority determines its audit policy to derive its perception of the probability of being subject to an audit. Moreover, in equilibrium the perceived probability equals the one implied by tax authority decisions. Of course in practice this is hardly the case. Alm et al (1992) conclude that most individuals appear to substantially overestimate the probability of audit, resulting in greater than predicted compliance. Fischer et al (1992) also provide evidence that tax payer compliance is determined by perceptions about detection risk rather than the actual detection rate. This perception is based on personal experiences, knowledge of the tax laws, professional tax advice and other demographic characteristics (Roth et al, 1989; Iyer et al, 2010). What is important from the point of view of the empirical analysis that follows is whether these perceptions can be affected by policy initiatives taken by tax authorities. For example, by sending letters informing that some aspects of the tax control policies are being strengthened by the tax administration.

Finally, the deterrence model not only depends on the probability of detection but also on the severity of the penalty in case an illicit behavior is revealed. In this regard, public intervention aimed at improving enforcement could imply increases in penalties or just increases in tax payer awareness of the existing fines in case a tax evasion is detected. In this regard Iyer et al (2010) reports that, for example, in the case of the State of Washington (USA) most businesses were not aware of legislated mandatory and discretionary penalties since they were infrequently applied in the past.

Various studies have applied experimental methods to analyze whether the basic hypothesis coming from the deterrence model are consistent with actual behavior of tax payers. Slemrod et al, (2001) was one of the first studies to use this type of methodology implementing a randomized controlled experiment conducted in the State of Minnesota in US, using a sample of 1700 state income tax filers. They found that low and middle income tax payers who received a letter promising an audit reported slightly more income compare to those who did not receive that letter. The difference was larger for those tax payers that have greater opportunities to evade, that is, those individuals that are self-employed or work in the agricultural sector⁴. Similar evidence is obtained from Denmark by Kleven et al, (2010). These authors implemented a tax enforcement experiment where 40,000 income tax filers were randomly chosen and half of them were selected for an audit. The authors find that tax evasion was very low (0.3%) for those income earners subject to third party reporting while it was significant (37%) for those whose tax payment depends mainly of self- reported income (i.e. self-employed workers or those working in the agriculture sector). Moreover, both having being audited and receiving threat-of-audit letters also increases the level of *self reporting* income one year later suggesting that both actions increase individuals' perceived audit probability.

Evidence on the importance of third party reporting as an effective mechanism to enforce tax payments is also provided by the study of Pomeranz (2010). This paper reports the impact of “threat of audit” letters for the case of VAT payments by firms in Chile. Tax authorities sent letters indicating an increase in audit probability to over 100,000 randomly chosen firms. While the letter generated an immediate and strong increase in the overall VAT payments, the effect was much weaker for transactions between firms. This is not surprising given that the VAT design generates incentives for enterprises to document purchases from their supplier while this is not the case for firms whose main sales go to final consumers. Thus the paper provides evidence that third party reporting, in this case generated by incentives built by the VAT design, can be an effective mechanism to enforce tax payment and to some extent replace costly auditing strategies.

⁴ Slemrod (2007) argues that the most compelling evidence in support of the A&S deterrence model comes from cross-sectional variation in noncompliance rate across types of income. In the US and other countries there is a positive correlation between the rate of compliance and the presence of enforcement mechanisms such as information reports (i.e. from banks) and employer tax withholding.

2.2 Tax Morale

The individual's intrinsic willingness to pay taxes could be motivated by the belief that it is ethical, by the direct valuation of the goods and services provided by the government or by some sense of socially mandated behavior. We argue that the three are related, but very specially the first two.

The morality of taxation, people's perception that paying taxes is the right thing to do, needs to be related with the idea that the State has social value, so it is a citizen's obligation to contribute to financing it. In the case of a tyrannical State that exploits its citizens without providing any services whatsoever the notion of tax morale would lose its ethical and political meaning. When seen from this point of view, the concept of tax morale is then closely related to the idea of reciprocal behavior from the individual towards the State. According to this hypothesis, people are more likely to pay taxes when they perceive the government is doing a better job. Reciprocity implies a deviation from purely self-interested behavior: it "means that in response to friendly actions, people are frequently much nicer and much more cooperative than predicted by the self-interested model" (Fehr and Gächter, 2000). In the case of taxes one could say that the individual would be willing to pay more taxes to the extent that the use of these resources by the State is beneficial for him and for society as a whole. This is not self-interested behavior, since the individual's contribution to the government's budget is negligible and cannot expect to make a difference in the amount of goods and services received (Levi, 1998; Slemrod, 2007).

Tax morale has also been related to the notion of social norms or "societal institutions" (Bird et al., 2004) whereby the individual's willingness to evade/pay taxes in part also depends on whether he perceives other society members comply with their tax obligations or not (Frey and Torgler, 2007). This could be interpreted as reciprocal behavior towards "the fellow citizen" instead of towards the government. Another way to

see this other dimension of tax morale is as a coordination problem, where even though people realize that their individual contribution to the State makes no difference in terms of overall government income and service delivery, if most people don't comply with taxes, government performance will be negatively affected, and if everyone complies, performance will improve. In this interpretation a high level of tax morale implicitly means a decision of most individuals to cooperate in the tax/expenditure game of financing the State.

Finally, there may be other reasons beyond reciprocity and conditional cooperation that explain why people think paying taxes is the right thing to do. This may be related to deep moral judgment or values that are induced by religious beliefs or educational background, and that are unconditional on the behavior of other people or institutions. This concept relates to a common empirical measure of tax morale: whether people think tax evasion is morally never justifiable (Ortega, et al 2012).

The evidence on tax morale is mixed. In the randomized field experiment with Minnesota taxpayers described in Blumenthal et al (2001), two letters were also sent to investigate whether non-deterrence or tax morale factors were also an important determinant of tax compliance. One letter tried to test the reciprocity hypothesis by stressing the beneficial effects of tax-funded projects. The other letter investigates the social norm factor informing that most tax payers were compliant. Neither of the two letters had any significant effect on self-reported income compare to those tax payers that did not receive the written communication.

Similar results were obtained by Torgler 2004 for the case of a controlled field experiment at the communal level in Switzerland analyzing the effects of moral suasion on the timely payment and filling of the personal income tax form. The letter emphasized the reciprocity channel by pointing out the importance of paying taxes to guarantee the provision of public goods. The authors find that these appeals to tax moral arguments have hardly any effects on tax payer's compliance behavior.

Positive evidence on moral suasion is presented in Hasseldine et al (2007). This paper describes the results of a controlled field experiment applied to 7300 sole proprietors running small business (with sales under 15,000 pounds) in United Kingdom. These small businesses have the opportunity to apply for a simplified format of tax reporting that reduce the tax payment. So this is a potentially “high opportunity” group for tax evasion. The authors analyze the effect of different letters. A first group of announcements were geared to increasing the probability of audits (deterrence argument). A second type of letter appeals to moral persuasion. In the last case, the letter combined arguments about reciprocity (benefits of public good financed by taxes) and social norms (most people pay taxes). The results show an overall significant positive treatment effect for both types of determinants on the reported levels of sales after the reception of the written communication. The enforcement letter has, nevertheless, a slightly larger impact compared to those appealing to tax moral arguments.

In a similar exercise, the study by Ariel (2012) attempts to test both the deterrence and tax morale models of tax compliance using data for incorporated and unincorporated businesses in Israel. The sample included around 125,000 firms and the analysis focuses on the VAT. Two letters were sent. One intended to increase the perceived probability of audit and of punishment in case irregular transactions or for not filing a tax report at all. A second letter has the purpose of increasing tax moral sentiments of tax payers emphasizing the reciprocity channel (how tax dollars were allocated to finance public services). The outcome variables the paper looks at were reported gross sales, tax dollars paid and tax deductions. Overall the study finds no statistical significant effects of either the sanction or the moral persuasion letters. To some extent this result is not surprising given the discussion about how important it is to consider whether tax payers actually have opportunities to conceal revenues or incomes, and how this depends on the extent of third-party reporting agencies or tax withholding mechanisms. In the case of the VAT clearly this is the case at least for transactions between firms. As the paper by Pormeranz already shows for Chile, deterrence letters have almost no impact on reported sales and tax payments for firms operating within the industrial chain (not selling to final consumers). In the next section we describe a controlled experiment applied to a business

tax in Venezuela where presumably the results should also depend on evasion opportunities⁵.

3. New evidence from Venezuela

3.1 Sucre municipality in Caracas

Venezuela's capital city, Caracas, is comprised of five municipalities, the second of which is Sucre, with an estimated population near 1 MM, covering 164 of the city's 777 square kilometers. Sucre houses approximately 7,200 firms, requiring a municipal commercial permit. Taxes collected from these firms represent over 60% of total municipal tax income, so compliance with the local business tax represents a very significant matter for local finances. The historical archive includes over 9,000 firms, about 20% of which have had no fiscal activity over the previous three years, which can be interpreted as firms switching to the informal sector, or equivalently, choosing not to report their earnings and evade the corresponding taxes. Of the 7,200 active firms, about 900 were excluded from the study because they were located in sparsely populated (almost rural) areas within the municipality which make them hard to reach and therefore costly to get a communication to via private courier.

3.2 Basic features of the controlled field experiment.

At the beginning of each fiscal year, firms must provide the tax authority with an estimated or projected level of revenue for the following year, and based on this projection their quarterly tax commitments are determined. We restrict our attention to firms with projected 2011 income data and for which we can therefore estimate the impact of receiving written communications from the tax authority as a fraction of their

⁵ The study by Ortega et al (2013) provides evidence on the reciprocity hypothesis for various cities in Latin America. They run a controlled field experiment, but they test whether reciprocal sentiments towards the government affect the willingness to pay taxes instead of actual tax payments.

total estimated income for the year. Just before the beginning of the experiment, on May 15, or May 30 2011, the 4,602 firms for which we have appropriate data owed the municipality approximately 0.11% of their annual sales. This number rose on average to a bit over 3% of sales by July 30 and August 15⁶ and then dropped again to under 0.5% of sales by the end of August. For firms below the median level of sales (4,700 US\$), both the level of debt and the mid-year increase are relatively larger than for larger firms. Table 0 shows the mean debt (as a fraction of estimated sales) and standard deviation for all firms in the sample and split by whether they are above or below the median level of sales. Notice that along with the seasonal shifts in the mean level of debt, there are concurrent changes in the standard deviation.

Table 0. Mean and standard deviation of debtors over time and by size

	All			Balance<4700			Balance>4700		
	Obs	Mean	Standard desviation	Obs	Mean	Standard desviation	Obs	Mean	Standard desviation
All	45946	0,96%	9,55%	23615	1,32%	13,05%	22331	0,58%	2,72%
15th May	4602	0,11%	1,32%	2364	0,17%	1,63%	2238	0,06%	0,87%
30th May	4600	0,12%	5,01%	2362	0,22%	6,88%	2238	0,02%	1,34%
15th June	4598	0,09%	5,02%	2362	0,17%	6,88%	2236	0,00%	1,33%
30th June	4594	0,72%	6,62%	2361	1,02%	9,09%	2233	0,41%	1,59%
15th July	4592	0,62%	6,41%	2361	0,86%	8,80%	2231	0,36%	1,56%
30th July	4592	3,12%	18,22%	2361	4,16%	24,89%	2231	2,01%	5,02%
15th August	4592	3,09%	18,19%	2361	4,13%	24,86%	2231	1,98%	5,02%
30th August	4592	0,48%	6,12%	2361	0,71%	8,40%	2231	0,24%	1,58%
15th Sept.	4592	0,36%	3,63%	2361	0,51%	4,82%	2231	0,21%	1,57%
30th Sept.	4592	0,92%	7,14%	2361	1,26%	9,73%	2231	0,57%	2,08%

Source: Sucre Tax Authority

As in the previous studies of Blumenthal et al (2001), Hasseldine (2007) and Ariel (2011), we empirically asses the relative importance of both the deterrence and tax morale models for explaining tax compliance. We follow the existing literature that induces an exogenous change in firm's perception about tax control, on one hand, and of moral suasion, on the other, by randomly sending letters to different treatment groups. Specifically, we divide the entire study sample into six groups and send letters to five different groups of firms⁷. One letter described planned changes in the municipal tax administration office that would improve tax control and enforcement. In particular it

⁶ July 30 marks the date when the second quarters' obligations come due, which explains the seasonal spike.

⁷ See in appendix A the actual letters that were sent to the different groups.

mentions the hiring of new inspectors and vehicles that will facilitate the implementation of audits and also the acquisition of new information and technology systems that will allow a more precise identification of tax payers. Another letter aimed at strengthening tax moral sentiments simply stressing the importance for any citizen to comply with their tax obligations. Two additional letters try to investigate the reciprocity hypothesis. One informs about policies geared to improving the provision of general public goods and business services. For example, it details policies aiming at strengthening citizen security (police), basic infrastructure (public transportation, public lightening and waste management) and formal economic activity (control of illegal commerce). A second letter mentions initiatives regarding social assistance for the poor and the elderly, and improvements in public health services (more redistributive programs). Finally, there was a placebo-type letter that just informed the new address of the tax administration office.

Roughly 1,000 firms were randomly selected to receive the enforcement and each of the reciprocity letters, 700 were selected for the tax morale letter, 800 for the placebo letter and about 1600 were left in the control group with no letter or intervention whatsoever. Of these 6,000 firms, about 4,600 had complete 2011 income projections. In the end only 3,180 of an intended 4,500 letters were distributed (70% success rate) by private courier across the entire geography of the municipality. Within each treatment group there was balance in terms of geographical coverage.

3.3 Empirical results

The official registries of the municipal tax office allows tracking the outstanding debt balance for each individual firm in the sample. In particular, the impact of the various treatments is analyzed in terms of the difference between tax accruments and tax payments (tax balance) evaluated at 15-day intervals starting from May 15 until September 30th, 2011). This allows having 10 time observations for each firm. The letters were distributed between June 7th and June 25th so the way to estimate the casual effect of the various interventions is a simple diff in diff regression where we compare the tax

balance of each firm before and after the reception of the letters. More formally, we estimate the following equation:

$$tax_bal_{it} = \alpha + \sum \beta_{it} TREAT_i * \gamma_t + \delta_i + \gamma_t + \varepsilon_{it}$$

Where tax_bal_{it} is firm i 's tax balance as a proportion of firm sales at time t , $TREAT_i$ is an indicator of the treatment group firm i was randomly assigned to, and where the β_{it} 's are the coefficients of interest. For each t (a 15-day cut in every firms' debt) these coefficients will quantify the difference between each treatment arm and the control group. Random assignment guarantees that the Intent-to-Treat (ITT) coefficients reported below are identified.

Though our methodological approach is not novel we must emphasize that we are one of the first studies to provide experimental evidence about the determinants of tax compliance for the case of a developing country (see footnote 3 for two important exceptions). Moreover, within the experimental literature there are few studies that analyze the case of business taxes. This prompted us to introduce the two types of reciprocity letters, one with information about public goods that are relevant for firm operation (i.e. garbage collection, policing) and the other with more social inclusion services. Finally, the introduction of a placebo letters tries to test whether beyond receiving a written communication from the tax authority, the actual text of the letter matters. People may start paying more taxes just because they realize they have been identified by the tax authority.

3.3 Results

Table 1 shows the results for the enforcement letter. We present the estimation for all firms (column 1) and also for two different firm sizes depending on the level of sales.

Table 1. Tax enforcement

VARIABLES	(1)	(2)	(3)
	Balance/Sales All firms	Balance/Sales Sales<4.700\$	Balance/Sales 4.700\$<Sales
Enforcement*30th May	-0.003 (0.00)	-0.005 (0.01)	0.000 (0.00)
Enforcement*15th June	-0.003 (0.00)	-0.005 (0.01)	-0.000 (0.00)
Enforcement*30th June	-0.007* (0.00)	-0.014* (0.01)	-0.000 (0.00)
Enforcement*15th July	-0.006* (0.00)	-0.012* (0.01)	-0.000 (0.00)
Enforcement*30th July	-0.020** (0.01)	-0.039** (0.02)	-0.002 (0.00)
Enforcement*15th August	-0.020** (0.01)	-0.038** (0.02)	-0.002 (0.00)
Enforcement*30th August	-0.005 (0.00)	-0.010 (0.01)	-0.000 (0.00)
Enforcement*15th Sept.	-0.003 (0.00)	-0.005 (0.00)	-0.000 (0.00)
Enforcement*30th Sept.	-0.007* (0.00)	-0.014* (0.01)	0.000 (0.00)
Observations	45,946	23,615	22,331
R-squared	0.466	0.465	0.510

Robust standard errors in parer

*** p<0.01, ** p<0.05, * p<0.1

As we see, we find that firms have accelerated their tax payments after receiving the letter (from June 30th onwards) giving them information about new measures to improve tax enforcement. By August 15th, the accumulated reduction in tax obligations reached the equivalent of 2% of total sales for the whole sample. Nevertheless, it is clear that the overall effect comes mainly from the impact on small firms (less than 4700 US\$ in sales). For these firms the accumulated effect by August 15th reaches almost 4% of their sales (an effect size of about 0.16, using the August 15 standard deviation for small firms). It is

interesting that the effect of the treatment much greater for small firms. One interpretation of this result is that these firms were the ones evading the most given their lower exposure to tax controls due to their size (“high opportunity firms”). The estimated impact of the enforcement letter nevertheless seems to be transitory. By August 30th (two months after the reception of the announcement) the effect dies out.

Table 2 and 3 show the estimated effects of the reciprocity letters. Table 2 shows the results for the letter related to general public services and economic infrastructure (Reciprocity 1) while Table 3 describes that regarding social programs (Reciprocity 2). The results for Reciprocity 1 are similar to that of the enforcement letter though the magnitudes of the effects are slightly lower and the coefficients are estimated less precisely (10% significance level). An interesting difference with respect to the enforcement case is that now the effects do not totally die out as time passes.

Table 2. Reciprocity 1: public goods

VARIABLES	(1)	(2)	(3)
	Balance/Sales All firms	Balance/Sales Sales<4.700\$	Balance/Sales 4.700\$<Sales
Reciprocity 1*30th May	-0.003 (0.00)	-0.005 (0.01)	0.000 (0.00)
Reciprocity 1*15th June	-0.003 (0.00)	-0.005 (0.01)	0.000 (0.00)
Reciprocity 1*30th June	-0.008** (0.00)	-0.015** (0.01)	-0.000 (0.00)
Reciprocity 1*15th July	-0.007* (0.00)	-0.013* (0.01)	-0.000 (0.00)
Reciprocity 1*30th July	-0.018* (0.01)	-0.034* (0.02)	-0.004** (0.00)
Reciprocity 1*15th August	-0.018* (0.01)	-0.033* (0.02)	-0.004* (0.00)
Reciprocity 1*30th August	-0.006* (0.00)	-0.012* (0.01)	0.000 (0.00)
Reciprocity 1*15th Sept.	-0.003* (0.00)	-0.006* (0.00)	0.000 (0.00)
Reciprocity 1*30th Sept.	-0.008** (0.00)	-0.015** (0.01)	-0.000 (0.00)
Observations	45,946	23,615	22,331
R-squared	0.466	0.465	0.510

Robust standard errors in parer

*** p<0.01, ** p<0.05, * p<0.1

On the other hand, the results for the Reciprocity 2 letter are much weaker. As we see in Table 3 most of the coefficients are very small and not significant.

Table 3. Reciprocity 2 : social transfers

VARIABLES	(1)	(2)	(3)
	Balance/Sales All firms	Balance/Sales Sales<4.700\$	Balance/Sales 4.700\$<Sales
Reciprocity 2*30th May	-0.003 (0.00)	-0.005 (0.01)	0.000 (0.00)
Reciprocity 2*15th June	-0.003 (0.00)	-0.005 (0.01)	0.000 (0.00)
Reciprocity 2*30th June	-0.005 (0.00)	-0.011 (0.01)	0.001 (0.00)
Reciprocity 2*15th July	-0.004 (0.00)	-0.009 (0.01)	0.000 (0.00)
Reciprocity 2*30th July	-0.012 (0.01)	-0.028 (0.02)	0.005 (0.01)
Reciprocity 2*15th August	-0.012 (0.01)	-0.028 (0.02)	0.005 (0.01)
Reciprocity 2*30th August	-0.004 (0.00)	-0.009 (0.01)	0.000 (0.00)
Reciprocity 2*15th Sept.	-0.002 (0.00)	-0.004 (0.00)	0.000 (0.00)
Reciprocity 2*30th Sept.	-0.005 (0.00)	-0.011 (0.01)	0.001 (0.00)
Observations	45,946	23,615	22,331
R-squared	0.466	0.465	0.510

Robust standard errors in parentheses
 *** p<0.01, ** p<0.05, * p<0.1

Tables 4 and 5 present the estimations results for the direct tax moral letter (simply saying that paying taxes is a citizen obligation) and the placebo, respectively. As we see, in comparison with the Enforcement and Reciprocity 1 treatments, the results are weaker though some statistically significant effects are still identified specially for small firms.

Table 4. Tax morale

VARIABLES	(1)	(2)	(3)
	Balance/Sales All firms	Balance/Sales Sales<4.700\$	Balance/Sales 4.700\$<Sales
Tax morale*30th May	-0.002 (0.00)	-0.005 (0.01)	0.002 (0.00)
Tax morale*15th June	-0.002 (0.00)	-0.005 (0.01)	0.002 (0.00)
Tax morale*30th June	-0.006 (0.00)	-0.014* (0.01)	0.001 (0.00)
Tax morale*15th July	-0.006 (0.00)	-0.014* (0.01)	0.001 (0.00)
Tax morale*30th July	-0.012 (0.01)	-0.022 (0.03)	-0.001 (0.00)
Tax morale*15th August	-0.012 (0.01)	-0.022 (0.03)	-0.001 (0.00)
Tax morale*30th August	-0.005 (0.00)	-0.011 (0.01)	0.002 (0.00)
Tax morale*15th Sept.	-0.002 (0.00)	-0.006 (0.00)	0.002 (0.00)
Tax morale*30th Sept.	-0.006 (0.00)	-0.014* (0.01)	0.002 (0.00)
Observations	45,946	23,615	22,331
R-squared	0.466	0.465	0.510

Robust standard errors in parentheses

*** p<0.01, ** p<0.05, * p<0.1

Table 5. Placebo

VARIABLES	(1)	(2)	(3)
	Balance/Sales All firms	Balance/Sales Sales<4.700\$	Balance/Sales 4.700\$<Sales
Placebo*30th May	-0.003 (0.00)	-0.005 (0.01)	-0.000 (0.00)
Placebo*15th June	-0.003 (0.00)	-0.005 (0.01)	-0.000 (0.00)
Placebo*30th June	-0.007* (0.00)	-0.013* (0.01)	-0.001* (0.00)
Placebo*15th July	-0.007* (0.00)	-0.013* (0.01)	-0.001 (0.00)
Placebo*30th July	-0.016* (0.01)	-0.031 (0.02)	-0.002 (0.00)
Placebo*15th August	-0.016* (0.01)	-0.031 (0.02)	-0.002 (0.00)
Placebo*30th August	-0.007* (0.00)	-0.012* (0.01)	-0.001* (0.00)
Placebo*15th Sept.	-0.004* (0.00)	-0.006 (0.00)	-0.001* (0.00)
Placebo*30th Sept.	-0.008* (0.00)	-0.014* (0.01)	-0.001* (0.00)
Observations	45,946	23,615	22,331
R-squared	0.466	0.465	0.510

Robust standard errors in parentheses

*** p<0.01, ** p<0.05, * p<0.1

Overall these findings seem to provide support for both the deterrence and reciprocity hypotheses on tax compliance. Thus, both improving enforcement and making a better connection between taxes and quantity and quality of public service delivery could help to enhance tax collection. The fact that both, the letter stressing redistributive programs and that one that simple states that paying taxes is the right thing to do imply much weaker effects in terms of actual tax compliance suggests that within all the possible tax morale arguments the ones that matters the most are those that stress a reciprocal behavior towards the State, which provides public goods and services.

Secondly, the fact that the placebo letter has also a significant but very small impact suggest the result we obtained are not driven by the simple fact that the tax payers feels that the tax agency has somehow identified him (so he may be subject to audits or controls in the future), and that the content of the letters does matter.

4. Concluding remarks

In this paper we provide experimental evidence regarding two alternative forces explaining tax compliance: enforcement and moral suasion. The first type of determinant is related with the perception of tax payers about being audited and receiving fines and other punishments in case they are found in an irregular situation. The second factor is associated with appealing to citizen's responsibility and awareness that taxes play a key role in financing public goods and other services. Applying a controlled field experiment for the case of a local business tax in the municipality of Sucre in Venezuela, we find evidence that both factors could play a significant role in improving tax compliance.

Though we are not the first to employ a field experiment to analyze the determinants of tax evasion, very few studies investigate the case of business taxes in developing countries. Moreover, within the reciprocity hypothesis we find that social services aiming at helping the poor seem not to play a significant role in increasing tax payments. This is also the case for simple appeals to tax morale (paying taxes is the right thing to do).

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Appendix A: Treatment letters.

A.1 Enforcement

Caracas, 2 de Mayo de 2011

**SRES. CENTRO FERRETERO EL PICO C.A.
CARRETERA PETARE – SANTA LUCIA, KM. 9
SECTOR CABEZA DE TIGRE, FILAS DE MARICHE**

Estimado contribuyente,

Nos complace saludarle en nombre de nuestro alcalde Carlos Ocariz,

En el camino transitado durante estos dos años de gestión nuestros contribuyentes se han convertido en un aliado incondicional y en una pieza fundamental para elevar la calidad de vida de los vecinos. Es por ello que, con miras a seguir respondiendo a las necesidades de las comunidades, la Alcaldía de Sucre ha desarrollado una nueva estrategia para fortalecer esta alianza y estrechar aún más la relación con nuestros contribuyentes, mejorando los sistemas de fiscalización y recaudación tributaria en todo el Municipio.

El objetivo principal de este Plan Estratégico es acercar el proceso de recaudación a nuestros contribuyentes y hacerlo cada vez más cómodo, efectivo y transparente, lo que se traduce en un sistema adecuado de control y seguimiento de todas las áreas, acceso a información completa y oportuna sobre los contribuyentes y los procesos, además de un buen clima organizacional, que redundará también en una mejor relación con el contribuyente.

El éxito del Plan se apoya en la modernización de la Dirección de Rentas Municipales, con la incorporación de nuevos fiscales a través de concurso público, un sistema de control sobre sus labores totalmente renovado. Además, se implementará un novedoso sistema de información que facilitará la identificación de los contribuyentes y permitirá el seguimiento de sus estados de cuenta con la Alcaldía. Por otra parte, lograremos una movilización más efectiva de nuestros fiscales y proveedores a través de la renovación de nuestra flota de vehículos y motos.

En definitiva, se trata de brindar una atención personalizada y de primer mundo a cada uno de nuestros contribuyentes, es lo que hemos venido haciendo, por ello trasladamos la sede de la Dirección de Rentas Municipales al Centro Cívico Plaza Miranda (al lado del Centro Comercial Millenium) con el fin de ofrecer un espacio más cómodo para que los contribuyentes puedan realizar sus pagos, consultas o reclamos de la manera más rápida y efectiva posible.

Agradecidos por su atención y esperando que este año sea exitoso para su empresa, nos permitimos recordarle que puede hacer su pago con efectivo, cheque del mismo banco o cheque de gerencia a nombre de Alcaldía del Municipio Sucre (solo en instituciones bancarias), o en nuestras oficinas con tarjeta de crédito y débito de cualquier banco. Estamos a su entera disposición a través de los servicios de atención al ciudadano (0800-MISUCRE/08006478273) y a través de nuestra página web: www.alcaldiamunicipiosucre.gov.ve

Confiados en que seguiremos siendo aliados por el progreso y la seguridad ciudadana de nuestro Municipio,

Cordialmente,

Dra. María Lapi

Directora de Rentas Municipales

Alcaldía del Municipio Sucre del Estado Miranda

A.2 Reciprocity 1

Sres. CENTRO FERRETERO EL PICO C.A.

CARRETERA PETARE – SANTA LUCIA, KM. 9

SECTOR CABEZA DE TIGRE, FILAS DE MARICHE

Ciudad.-

Estimado contribuyente,

Nos complace saludarle en nombre de nuestro alcalde Carlos Ocariz,

En el camino transitado durante estos dos años de gestión nuestros contribuyentes se han convertido en un aliado incondicional y en una pieza fundamental para elevar la calidad de vida de los vecinos. Con su apoyo, hemos logrado avances importantes en materia de seguridad, limpieza, movilidad, obras y recuperación de espacios públicos.

Nuestro objetivo ha sido siempre contribuir en mejorar la convivencia y lograr un clima favorable para el desarrollo de la actividad económica del Municipio Sucre. Por ello, a través de nuestro Plan Integral de Seguridad Ciudadana, hemos logrado reducir los índices de homicidios en casi 30%; mientras en el resto del esta cifra sube, en nuestro Municipio baja.

Esta efectiva política de seguridad ha sido exitosa gracias al trabajo mancomunado con la empresa privada, su aporte nos ha permitido llevar a cabo acciones concretas en nuestra lucha contra la inseguridad. Juntos hemos logrado superar los obstáculos y hoy contamos con la policía mejor pagada y mejor dotada del país, aumentamos el número de funcionarios a más de 1.200; formamos 33 nuevos policías de circulación, elevando a 180 el número de oficiales; renovamos nuestras unidades con 128 motocicletas y 123 patrullas. Asimismo, creamos el programa Policías de Contacto en las urbanizaciones La Carlota, Campo Claro, Santa Cecilia, Los Ruices y el barrio José Félix Ribas. Habilitamos el Centro de Atención Telefónica y somos la única policía de Venezuela con un moderno sistema de monitoreo satelital.

Para nosotros la inseguridad no solo se combate con más y mejores policías, la creación de espacios para el ciudadano y el incentivo de la cultura, la educación y el deporte, son también elementos fundamentales en nuestro Plan Integral, por ello implementamos medidas como la construcción de 20 autopistas populares, recuperación de canchas y espacios deportivos, la rehabilitación de zonas urbanas, el alumbrado público, la transformación de La Redoma de Petare, la organización de los mercados populares, el control del comercio informal, la rehabilitación de las escuelas municipales, el aumento de la flota de camiones de basura, la instalación de más de 2500 papeleras en todo el Municipio, y la puesta en marcha de programas de educación vial creativos como Para, Mira y Cruza. Todo esto ha sido posible gracias al apoyo de nuestros contribuyentes. Es mucho lo que hemos logrado, pero no estamos conformes, sabemos que todavía falta camino por recorrer.

Agradecidos por su atención y esperando que este año sea exitoso para su empresa, nos permitimos recordarle que el pago puntual de su compromiso tributario, es clave para nuestra gestión. Puede hacer su pago con efectivo, cheque del mismo banco o cheque de gerencia a nombre de Alcaldía del Municipio Sucre (solo en instituciones bancarias), o en nuestras oficinas con tarjeta de crédito y débito de cualquier banco. Estamos a su entera disposición a través de los servicios de atención al ciudadano (0800-MISUCRE/08006478273) y a través de nuestra página web: www.alcaldiamunicipiosucre.gov.ve

Confiados en que seguiremos siendo aliados por el progreso y la seguridad ciudadana de nuestro Municipio,

Se despide cordialmente,

Dra. María Lapi

Directora de Rentas Municipales

Alcaldía del municipio Sucre del Estado Miranda

A.3 Reciprocity 2

Sres. CENTRO FERRETERO EL PICO C.A.

Estimado contribuyente,

Nos complace saludarle en nombre de nuestro alcalde Carlos Ocariz,

En el camino transitado durante estos dos años de gestión nuestros contribuyentes se han convertido en un aliado incondicional y en una pieza fundamental para elevar la calidad de vida de los vecinos. Su aporte nos ha permitido atender las necesidades básicas de los más vulnerables de nuestro municipio: niños, madres, personas de la tercera edad y familias en pobreza extrema, a través del Plan Progresá.

En el municipio Sucre viven alrededor un millón de habitantes, de ellos el 60% se concentra en la parroquia de Petare, el 25% entre la Dolorita, Caucagüita y Filas de Mariche y, aproximadamente, el 12% en la parroquia Leoncio Martínez. Es por ello, que en nuestras prioridades está brindarle a la población más necesitada, con el apoyo de la empresa privada, oportunidades de educación, salud, nutrición, recreación y trabajo.

Miles de sucrenses se han visto beneficiados con los 13 programas sociales del Plan Progresá. Más de 7.000 niños reciben una transferencia mensual en efectivo si asisten al 85% de las clases, a través de **Estudia y Progresá**; diariamente 5.000 niños de preescolar y primaria reciben su merienda con el programa **Aliméntate y Progresá**. De igual manera, con **Equipate y Progresá** 16.757 niños fueron dotados con morrales y útiles escolares; además, se ha recuperado la infraestructura de las escuelas municipales y se ha hecho entrega de 1.498 nuevos pupitres. Recientemente, activamos el programa social **Supérate y Progresá** que otorgó 80 becas para que jóvenes de Petare puedan cursar sus estudios universitarios.

El trabajo mancomunado con nuestros contribuyentes también nos ha permitido crear espacios para la atención, recreación y esparcimiento de niños, jóvenes y tercera edad. Ya hemos construido 10 **Clubes de Abuelos** que han beneficiado a más de 600 personas de la llamada juventud prolongada; En nuestros 50 **Hogares para Crecer** han sido albergados 1.769 niños; 63 familias en situación de pobreza extrema han sido atendidas de forma integral a través del programa **Progreseemos**. En Sucre tenemos también un compromiso con el deporte, por ello, a través de **Juega y Progresá** ya hemos construido 105 canchas populares y 20 de usos múltiples.

La red de salud primaria muestra otro resultado positivo de la dupla entre el sector empresarial y la Alcaldía. Hemos atendido más de 1.949 consultas prenatales y ecsonogramas con **Contróláte y Progresá**; el programa **Chequéate y Progresá ha permitido** 2.710 consultas a los pacientes con hipertensión. Sin duda alguna, el logro de mayor impacto social ha sido la reestructuración del **Hospital Pérez de León**, donde incrementamos significativamente los parámetros de atención hospitalaria, aumentamos en 90% la atención de emergencias de adultos y en 250% la de emergencias pediátricas.

El Municipio Sucre se ha convertido en territorio promotor del desarrollo económico, por ello, trabajamos incansablemente porque nuestros habitantes tengan oportunidades de progresar. A través de las Ferias de Empleo creamos espacios para que los sucrenses y vecinos del área metropolitana puedan relacionarse directamente con las opciones laborales que ofrece la empresa privada; más 40.000 personas han asistido a las **Ferías de Empleo de Sucre** y 2.500 han sido ubicado en puestos de trabajo gracias a ello. De igual forma, hemos brindado capacitación a más de 1.200 comerciantes y promotores de **Mercados Populares** a través de 16 talleres de formación.

Es mucho lo que hemos logrado y estamos seguros que juntos conquistaremos mayores logros en pro del crecimiento de nuestro Municipio.

Agradecidos por su atención y esperando que este año sea exitoso para su empresa, nos permitimos recordarle que el pago puntual de su compromiso tributario, es clave para nuestra gestión. Puede hacer su pago con efectivo, cheque del mismo banco o cheque de gerencia a nombre de Alcaldía del Municipio Sucre (solo en instituciones bancarias), o en nuestras oficinas con tarjeta de crédito y débito de cualquier banco. Estamos a su entera disposición a través de los servicios de atención al ciudadano (0800-MISUCRE/08006478273) y a través de nuestra página web: www.alcaldiamunicipiosucre.gov.ve

Confiados en que seguiremos siendo aliados por el progreso y la seguridad ciudadana de nuestro Municipio, Se despide cordialmente,

Dra. María Lapi, Directora de Rentas Municipales, Alcaldía del municipio Sucre del Estado Miranda

A.4 Tax Morale

Sres.

CENTRO FERRETERO EL PICO C.A.

CARRETERA PETARE – SANTA LUCIA, KM. 9

SECTOR CABEZA DE TIGRE, FILAS DE MARICHE

Ciudad.-

Estimado contribuyente,

Nos complace saludarle en nombre de nuestro alcalde Carlos Ocariz,

En el camino transitado durante estos dos años de gestión nuestros contribuyentes se han convertido en un aliado incondicional y en una pieza fundamental para elevar la calidad de vida de los vecinos. En nuestro municipio, gracias al compromiso de la comunidad de empresarios de Sucre, logramos un incremento en la recaudación de 59% entre el año 2008 y 2009, y de 22% entre el 2009 y 2010.

Hoy en día, más del 60% de los ingresos tributarios provienen del pago de los impuestos sobre actividades económicas, de industria, comercio, servicios o de índole similar. Aplaudimos y nos llena de satisfacción el espíritu de responsabilidad y compromiso que han demostrado nuestros contribuyentes con los principios de moralidad ciudadana, pues nos ha permitido diseñar e implementar planes y programas para el progreso y crecimiento del Municipio Sucre, respondiendo así a las demandas de las comunidades.

Estamos seguros que vamos a seguir creciendo y que esta alianza cada día se va a fortalecer más. Con su apoyo, año tras año seguiremos siendo más exitosos en la recaudación de nuestros impuestos tributarios. Es mucho lo que hemos logrado, pero no estamos conformes, sabemos que todavía falta camino por recorrer, juntos haremos del Municipio Sucre una referencia nacional de recaudación e inversión eficiente de recursos.

Agradecidos por su atención y esperando que este año sea exitoso para su empresa, nos permitimos recordarle que el pago puntual de su compromiso tributario, es clave para nuestra gestión. Puede hacer su pago con efectivo, cheque del mismo banco o cheque de gerencia a nombre de Alcaldía del Municipio Sucre (solo en instituciones bancarias), o en nuestras oficinas con tarjeta de crédito y débito de cualquier banco. Estamos a su entera disposición a través de los servicios de atención al ciudadano (0800-MISUCRE/08006478273) y a través de nuestra página web: www.alcaldiamunicipiosucre.gov.ve

Confiados en que seguiremos siendo aliados por el progreso y la seguridad ciudadana de nuestro Municipio,

Se despide cordialmente,

Dra. María Lapi

Directora de Rentas Municipales

Alcaldía del municipio Sucre del Estado Miranda

A.5 Placebo

Caracas, 2 de Mayo de 2011

Sres.

CENTRO FERRETERO EL PICO C.A.

CARRETERA PETARE – SANTA LUCIA, KM. 9

SECTOR CABEZA DE TIGRE, FILAS DE MARICHE

Ciudad.-

Estimado contribuyente,

Nos complace saludarle en nombre de nuestro alcalde Carlos Ocariz,

La presente es para comunicarle que podrá ubicar la nueva oficina de la Dirección de Rentas Municipales, en la siguiente dirección:

- Av. Francisco de Miranda. Centro Cívico Plaza Miranda, Nivel Planta Baja, al lado de la entrada al estacionamiento de Centro Comercial Millenium Mall y Frente al Museo de Transporte. Telf.: (212) 808-6906

La anterior oficina ubicada en el Edif. Centro Prestigio Giorgio, Piso 1, Boleíta Sur, no continuara prestando servicios a los contribuyentes.

Agradecidos por su atención y esperando que este año sea exitoso para su empresa, nos permitimos recordarle que el pago puntual de su compromiso tributario, es clave para nuestra gestión. Puede hacer su pago con efectivo, cheque del mismo banco o cheque de gerencia a nombre de Alcaldía del Municipio Sucre (solo en instituciones bancarias), o en nuestras oficinas con tarjeta de crédito y débito de cualquier banco. Estamos a su entera disposición a través de los servicios de atención al ciudadano (0800-MISUCRE/08006478273) y a través de nuestra página web: www.alcaldiamunicipiosucre.gov.ve

Se despide cordialmente,

Dra. María Lapi

Directora de Rentas Municipales

Alcaldía del municipio Sucre del Estado Miranda