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Sommario/riassunto	People pay taxes for two reasons. On the positive side, most people recognize, even if grudgingly, that payment of tax is a duty of citizenship. On the negative side, they know that the law requires payment, that evasion is a crime, and that willful failure to pay taxes is punishable by fines or imprisonment. The practical questions for tax administration are how to strengthen each of these motives to comply with the law. How much should be spent on enforcement and how should enforcement be organized to promote these objectives and achieve the best results per dollar spent?