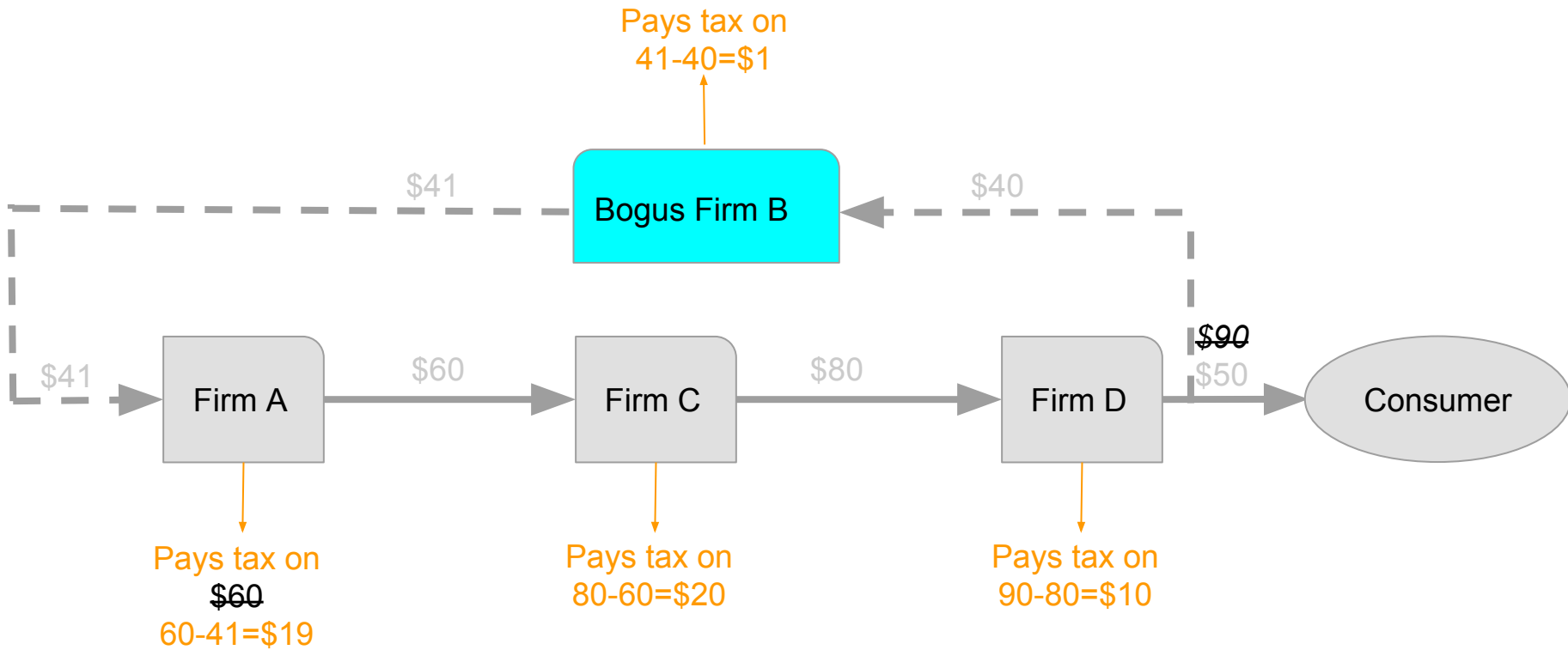
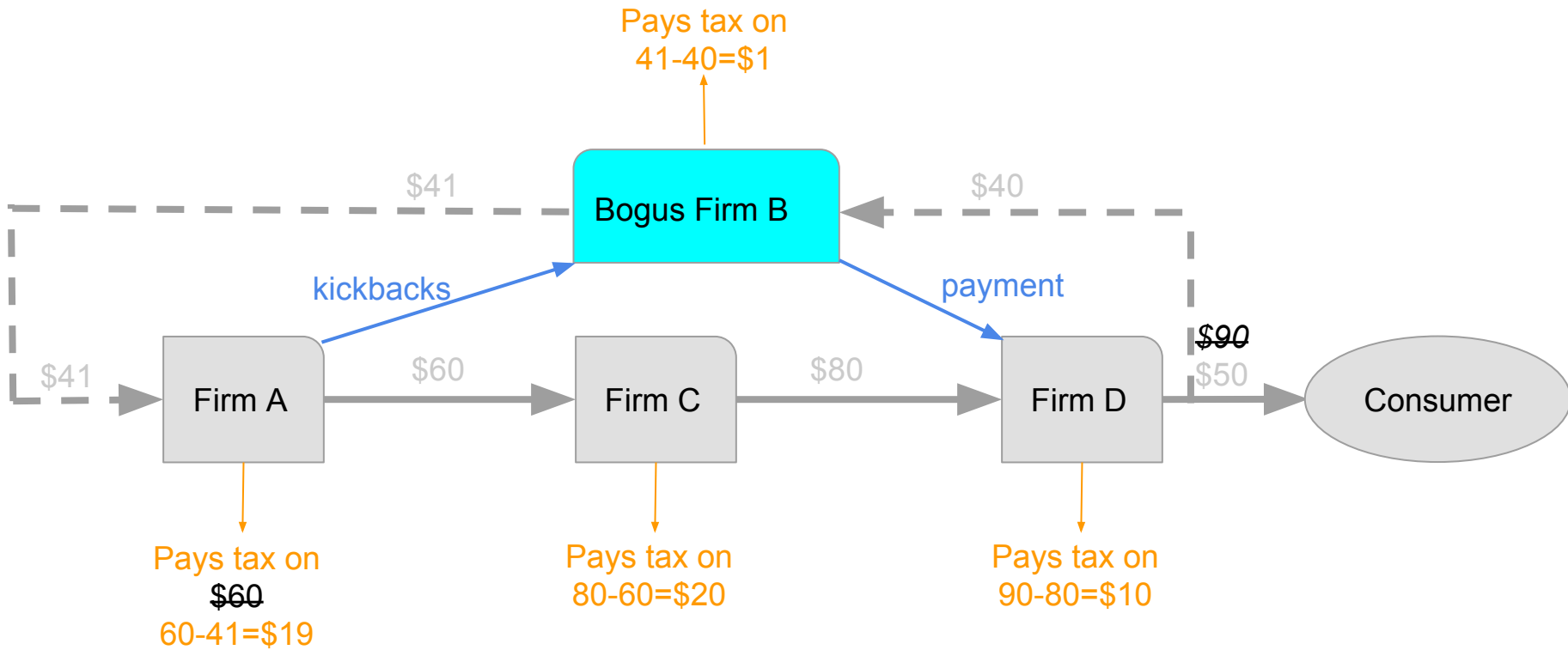


Government receives tax on \$90 value added

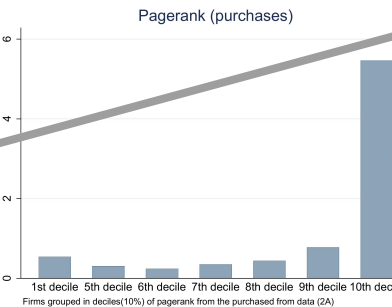
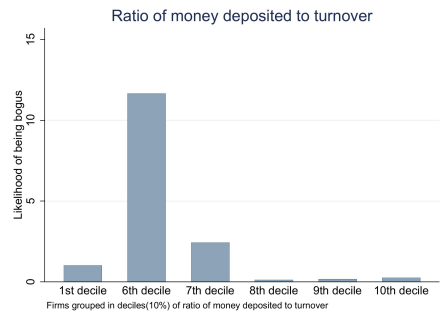
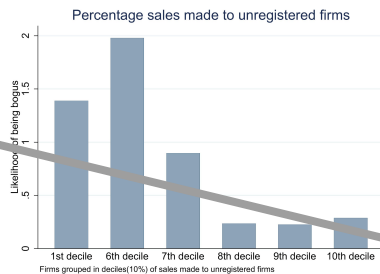
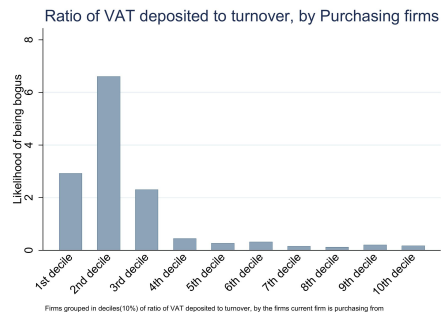


Government receives tax on \$40 less value added



Government receives tax on \$40 less value added. Surplus is divided between offenders.

Past bogus firms -> **what is suspicious behavior** -> **similar behavior in present** -> target



Past bogus firms -> what is suspicious behavior -> **similar behavior in present -> target**

