

**Sensitive But Unclassified**

**Letter Report: Substantial Earned Income  
Credit Is Paid to Non-Entitled Individuals  
Who Use Not Valid for Work  
Social Security Numbers**

**September 2001**

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**Appendix I**

**Major Contributors to This Report**

Walter E. Arrison, Assistant Inspector General Audit for Audit (Wage and Investment  
Income Programs)

Michael Phillips, Director

Russell P. Martin, Audit Manager

Robert Howes, Senior Auditor

Mary Keyes, Auditor

Grace Terranova, Auditor