

January 09, 2017

## Disclosure Statement

Taxman's Dilemma: Coercion or Persuasion? Evidence from a Randomized Field Experiment in Ethiopia

Abebe Shimeles

1. I thank the Ethiopian Revenue and Customs Authority (ERCA) for outstanding collaboration in implementing the intervention and providing access to tax return data and relevant documents.
2. I acknowledge funding from the African Development Bank for the implementation of the intervention.
3. ERCA did not intervene in the analysis and have no right to review or approve any of the results in the paper.
4. This study was not subject to IRB approval since the subjects are firms not humans.
5. I have no disclosures for close relatives or partners to make.