

## **Disclosure Statement**

Article title: **Ghosting the Tax Authority: Fake Firms and Tax Fraud in Ecuador**

I am grateful to Centro de Estudios Fiscales and the Departamento de Control of the Ecuadorian Tax Authority for excellent collaboration and providing us with data. I thank the Swiss National Science Foundation and the European Research Council for generous financial support for our research project.

No party had the right to review the paper before circulation. This study was declared exempt from IRB approval since it does not qualify as human subjects research.

I have no positions that are relevant for this study, no disclosures regarding a relative or partner and no conflicts of interest to report.

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