

American Economic Journals Disclosure Statement

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Manuscript Title: Casting a Wider Tax Net: Experimental Evidence from Costa Rica

Disclosure Statement: This work was conducted while the author was a doctoral candidate at the University of Oxford. The work was conducted in collaboration with the General Directorate for Taxes in Costa Rica.

We have not obtained IRB approval, as the Government of Costa Rica requested the project within tight timelines dictated by the administrative cycle, and the project was implemented by the Government.

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A handwritten signature in black ink, appearing to read "Spencer Smith". The signature is written in a cursive style with a large, stylized 'S' at the beginning.