

American Economic Journals Disclosure Statement

Date: 09/17/2018

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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 an economist at the World Bank and was financially supported by the World Bank. 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 'M. Hernandez', with a stylized flourish at the end.