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## Disclosure Statement

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

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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.