

Mandatory Disclosure Statement: Joana Naritomi, "Consumers as Tax Auditors"

I would like to disclose the following information according to the AER disclosure requirements. The numbered items below refer to the numbered items in the "American Economic Association Disclosure Policy."

1. This article is part of a project that received research support from the Lab for Economic Applications and Policy - LEAP (Harvard University), Lemann Fellowship (Harvard University), Taubman Fellowship (Harvard Kennedy School of Government), David Rockefeller Center for Latin American Studies (Harvard University).
2. This article is part of a research collaboration between the author and the Secretary of Finance of the state of São Paulo (SEFAZ/SP), Brazil. SEFAZ/SP provided de-identified data extractions for this research, and background information on the data systems from where the data were extracted. The project begun at Harvard University, and was completed at the London School of Economics. In both instances, the covenants contained in the Data Use Authorization between the universities and SEFAZ/SP did not involve any transfer of financial or pecuniary resources among the parties. The data used in this article are proprietary and are administered by the São Paulo Tax Authority (SEFAZ/SP). This work does not necessarily reflect the views of SEFAZ/SP.
3. I have no disclosures regarding paid or unpaid positions.
4. I have no disclosures regarding a relative or partner.
5. I had complete academic freedom in all aspects of the data analysis and interpretation. The administrative data used in this article were de-identified and a number of measures were taken to protect the confidentiality of the data. Yet, the data are still considered confidential, and the agreement requires that SEFAZ/SP reviews the research prior to its release in order to ensure that the confidentiality of the data was not unintentionally compromised. SEFAZ/SP did not have any say in how the analysis was conducted; the disclosure procedure was restricted to ensuring that the publication only included aggregated statistics of the data.
6. I have no disclosures regarding potential conflicts of interest.

This article is part of a project that obtained Institutional Review Board (IRB) approval from Harvard University and Research Ethics approval from the London School of Economics.