

Disclosure Statement

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

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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 believe none of my positions as officer, director, or board member are directly relevant to this study (Board member of Helvetas, Evidence Action, and TamTam, member of the Swiss Extraparliamentary Commission on International Cooperation). I have no disclosures regarding a relative or partner and no conflicts of interest to report.

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