

### **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 have no positions that are relevant for this study, no disclosures regarding a relative or partner and no conflicts of interest to report.

*Monica Singhal*