American Economic Journals Disclosure Statement

Date: Thursday, November 20, 2025

Author Name: Andrew Bibler

Manuscript Title:
Identifying Tax Compliance from Variation in Tax Policy: Theory and Empirics

Disclosure Statement:

No IRB approval is needed, as all data used are derived from publicly available information and/or do not include identifiable private information.

The author declares that he has no relevant or material financial interests that relate to the research described in this paper.