

| | (1) Revenue | (2) Tax Base | (3) Non-Exemption Rate | (4) Recovery Rate |
|-------------------------------|------------------|------------------|------------------------------|-------------------------|
| <i>Panel A: Any treatment</i> | | | | |
| Treatment | 0.054 (0.019) | 0.052 (0.026) | 0.008 (0.013) | -0.006 (0.012) |
| <i>Panel B: Sub-treatment</i> | | | | |
| Revenue | 0.075 (0.027) | 0.078 (0.039) | 0.017 (0.017) | -0.021 (0.017) |
| Demand | 0.029 (0.022) | 0.020 (0.029) | -0.004 (0.016) | 0.012 (0.015) |
| N | 656 | 657 | 656 | 656 |
| Mean of control group | 16.073 | 16.463 | -0.286 | -0.106 |
| Revenue = Demand (p-value) | 0.160 | 0.215 | 0.314 | 0.120 |

Notes: OLS regressions of various margins on treatment assignment. The unit of observation is a circle, as defined at the time of randomization. Sample consists of pooled year 1 and year 2 observations. Year 1 sample includes all circles and Year 2 consists of circles that were in the control group in year 1. Specification controls for baseline value. Robust standard errors in parentheses. Standard errors are clustered by circle.