

	Year 1 (Y1 Q4)			Year 2 (Y2 Q4)			Pooled		
	(1) Total	(2) Current	(3) Arrears	(4) Total	(5) Current	(6) Arrears	(7) Total	(8) Current	(9) Arrears
Treatment	0.049 (0.022) [0.009]	0.048 (0.023) [0.023]	0.065 (0.056) [0.259]	0.092 (0.042) [0.036]	0.069 (0.040) [0.142]	-0.074 (0.119) [0.594]	0.061 (0.020) [0.002]	0.054 (0.021) [0.004]	0.026 (0.052) [0.653]
Baseline	0.892 (0.018)	0.892 (0.024)	0.796 (0.028)	0.946 (0.019)	0.952 (0.019)	0.808 (0.051)	0.944 (0.019)	0.951 (0.019)	0.812 (0.052)
N	405	405	396	251	251	244	656	656	640
Mean growth in controls	0.117	0.154	-0.048	0.309	0.408	-0.337	0.203	0.268	-0.177

Notes: Tax revenue (columns 1, 4, and 7) is comprised of revenue from the current years tax due (columns 2, 5, and 8), plus revenue collected from previous years' unpaid taxes (denoted 'arrears', columns 3, 6, and 9); the dependent variable in each column is the log of the respective tax measure. Estimation is by OLS. The unit of observation is a circle, as defined at the time of randomization. Specification controls for baseline values (FY 2013). Robust standard errors in parentheses. Standard errors are clustered by circle. Randomization inference based p-values in brackets.