

	Year 1	Year 2	Pooled
	(1)	(2)	(3)
Treatment	0.049 (0.022) [0.009]	0.092 (0.042) [0.036]	0.061 (0.020) [0.002]
Baseline	0.892 (0.018)	0.946 (0.019)	0.944 (0.019)
N	405	251	656
Mean growth in controls	0.117	0.309	0.203

*Notes:* Tax revenue is comprised of revenue from the current years tax due, plus revenue collected from previous years' unpaid taxes (arrears); 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.