

	Year 1 (Y1 Q4)			Year 2 (Y2 Q4)			Pooled		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Total	Current	Arrears	Total	Current	Arrears	Total	Current	Arrears
Treatment	0.034	0.033	0.058	0.080	0.067	-0.060	0.052	0.047	0.022
	(0.018)	(0.018)	(0.051)	(0.042)	(0.038)	(0.116)	(0.019)	(0.019)	(0.051)
	[0.071]	[0.094]	[0.298]	[0.062]	[0.163]	[0.643]	[0.004]	[0.012]	[0.687]
Baseline	0.928	0.933	0.808	0.931	0.935	0.789	0.941	0.947	0.803
	(0.013)	(0.014)	(0.029)	(0.018)	(0.018)	(0.045)	(0.020)	(0.018)	(0.048)
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: OLS regressions of log of tax revenue on treatment assignment. 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.