

	Mean	SD	N
<i>Panel A: Administrative Data</i>			
Log Revenue (Total)	15.75	0.74	482
Log Revenue (Current)	15.52	0.73	482
Log Revenue (Arrears)	13.91	1.17	479
Log Tax Base (Total)	16.14	0.80	482
Log Tax Base (Current)	15.86	0.73	482
Log Tax Base (Arrears)	14.40	1.37	479
Log Non-Exemption Rate (Total)	-0.23	0.20	482
Log Non-Exemption Rate (Current)	-0.19	0.13	482
Log Non-Exemption Rate (Arrears)	-0.30	0.41	479
Log Recovery Rate (Total)	-0.16	0.18	482
Log Recovery Rate (Current)	-0.14	0.14	482
Log Recovery Rate (Arrears)	-0.19	0.29	479
<i>Panel B: Survey Data</i>			
Property successfully found in administrative records (dummy)	.84	.37	11,971
Quality of Tax Department [0-1]	.53	.22	6,050
Satisfaction with Tax Department [0-1]	.55	.23	6,050
Inaccuracy	.34	.27	9,870
Tax Gap	-.099	.42	9,870
GARV	32,302	252,426	10,787
Self-reported tax payment in FY 2013	3,562	18,604	12,000
Bribe Payment	2,073	3,932	5,993
Frequency of Bribe Payment	.76	.88	4,802

Notes: Panel A statistics from administrative data are shown at the end of Year 2 of the study (FY 2012-2013). Each observation is one of the 482 circles as defined at the time of randomization. Panel B statistics from the property survey are for properties from the random sample drawn from the field. The Inaccuracy and Tax Gap measures are available for only those properties that could be matched to the administrative records. Subjective variables - i.e., Quality, Satisfaction, Bribe Payment, and Frequency of Bribe Payment - are reported for circles from the first phase of the survey only (see Appendix B for more details).