Disclosure Statement

The data in this paper pertaining to the field experiment is subject to a non-disclosure agreement and was provided to the authors from the IRS and the EITC Office. The content of the manuscript is also subject to disclosure approval from the IRS and the EITC office.

Beyond the agreements disclosure and data confidentiality agreements with the IRS, the authors have no conflicts of interest to declare.

Finally, the implementation of the experiment was conducted and paid for by the IRS. The research was additionally supported by a small grant from the NBER and research funds from the University of Chicago, Booth School of Business.

Day Manoli