

Disclosure Statement of Mauricio Soto, August 21st, 2020

For the submission of “Corporate Taxation Under Weak Enforcement”

The author declares that he has no relevant or material financial interests that relate to the research described in this paper.

The author has accessed the administrative confidential data through collaborations with the Direccion General de Hacienda at the Ministry of Finance and the Direccion General de Investigacion y Estudios at the Central Bank of Costa Rica.

From 2012 to 2014 the author was working as an economist in the office of the Finance Minister of Costa Rica. Between 2014 and 2019 as an economist at the Central Bank of Costa Rica and is currently employed as director of supervision at the Superintendence of pensions in Costa Rica.

Mauricio Soto,

A handwritten signature in blue ink, appearing to be 'MS' with a long horizontal stroke extending to the right.