

Table 1: Balance Check for 2012

	(1)		(2)		(3)	
	Treatment		Control		Difference	
	mean	sd	mean	sd	b	p
gender	0.260	0.439	0.333	0.471	0.073***	(0.000)
Log Annual Sales	11.507	4.917	11.201	5.210	-0.306	(0.088)
log of profit tax payable	7.173	4.718	7.188	4.671	0.015	(0.929)
Log cost of goods sold	9.666	6.171	9.477	6.253	-0.188	(0.389)
Log of Total Expenses	7.590	5.803	7.381	5.699	-0.209	(0.300)
Log of Business Income	11.443	4.986	11.123	5.281	-0.320	(0.079)
Log of Other Income	0.866	2.949	0.717	2.711	-0.149	(0.129)
Observations	2296		1255		3551	

Table 2: Balance Check for Men

	(1)		(2)		(3)	
	Treatment		Control		Difference	
	mean	sd	mean	sd	b	p
Log Annual Sales	11.554	5.056	11.338	5.442	-0.215	(0.338)
log of profit tax payable	7.177	4.853	7.269	4.922	0.092	(0.658)
Log cost of goods sold	9.695	6.290	9.803	6.305	0.107	(0.687)
Log of Total Expenses	7.844	5.824	8.061	5.559	0.217	(0.364)
Log of Business Income	11.481	5.133	11.241	5.534	-0.240	(0.293)
Log of Other Income	0.971	3.118	0.850	2.946	-0.120	(0.343)
Observations	1698		837		2535	

Table 3: Balance Check for Women

	(1)		(2)		(3)	
	Treatment		Control		Difference	
	mean	sd	mean	sd	b	p
Log Annual Sales	11.373	4.500	10.925	4.707	-0.448	(0.129)
log of profit tax payable	7.163	4.313	7.026	4.123	-0.137	(0.610)
Log cost of goods sold	9.581	5.823	8.825	6.105	-0.755*	(0.048)
Log of Total Expenses	6.869	5.687	6.022	5.740	-0.847*	(0.020)
Log of Business Income	11.336	4.546	10.889	4.732	-0.447	(0.133)
Log of Other Income	0.569	2.381	0.450	2.142	-0.119	(0.405)
Observations	598		418		1016	

Table 4: Treatment Result Declarations

	(1)	(2)	(3)	(4)
	log of profit tax payable b/p	Log Annual Sales b/p	Log cost of goods sold b/p	Log of Total Expenses b/p
gender=1	0.221	-0.766***	0.097	-1.428***
	0.276	0.001	0.694	0.000
treated	0.385*	-0.087	0.022	-0.503**
	0.017	0.616	0.903	0.003
gender=1 $\times$ treated	-0.114	0.638*	-0.040	1.440***
	0.660	0.027	0.897	0.000
Observations	3388	3388	3388	3388
Adjusted R^2	0.398	0.008	0.501	0.490

Table 5: Treatment Result by Type of Treatments Declarations

	(1)	(2)	(3)	(4)
	log of profit tax payable b/p	Log Annual Sales b/p	Log cost of goods sold b/p	Log of Total Expenses b/p
gender=1	0.222	-0.765***	0.097	-1.428***
	0.276	0.001	0.695	0.000
treatments_plan=1	0.382*	0.050	-0.144	-0.569**
	0.039	0.801	0.500	0.004
treatments_plan=2	0.387*	-0.213	0.178	-0.440*
	0.034	0.290	0.370	0.024
gender=1 $\times$ treatments_plan=1	-0.220	0.477	-0.107	1.068**
	0.478	0.153	0.772	0.005
gender=1 $\times$ treatments_plan=2	-0.009	0.786*	0.039	1.817***
	0.977	0.021	0.913	0.000
Observations	3388	3388	3388	3388
Adjusted R^2	0.397	0.008	0.501	0.491

Table 6: Intention to Treat Result Nil tax declarations

	(1)
	nil_taxp
	b/p
gender=1	-0.050*
	0.016
treatments_plan=1	-0.039*
	0.031
treatments_plan=2	-0.039*
	0.030
gender=1 $\times$ treatments_plan=1	0.034
	0.272
gender=1 $\times$ treatments_plan=2	0.021
	0.497
Observations	3388
Adjusted R^2	0.303