



The Elusive Impact of Corporate Tax Incentives

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This review verifies the reproducibility of the exhibits included in the paper " *The Elusive Impact of Corporate Tax Incentives*".

Contents in this review:

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Main findings

- The code was successfully executed on a new computer after the following steps:
 1. The majority of the code was executed locally at Tunisia's Government Facility, as the data used in the project is confidential and could not leave the facility.
 2. The authors provided logs and outputs, which the replicators used to verify the results against the paper shared by the authors.
 3. The replicators executed only the script 8_CIT_HonestDID.do using aggregated data provided by the authors (not included in the final package). This script produces some of the figures presented in the paper. See more details in the List of exhibits and reproducibility status.
- The output demonstrates consistent stability across multiple runs. Specifically, executing the code two consecutive times yielded identical results.
- The code takes approximately 25 minutes to run.
- We conducted our reproducibility analysis based on the paper shared by the authors.
- Every exhibit has been reproduced accurately.
- **Reproducibility Summary:**
 - **Data:** Some data is restricted and not included in the reproducibility package. For more details, please refer to the README file.
 - **Code:** All code files (from cleaning to analysis) are included in the reproducibility package.
 - **Outputs:** All outputs are generated by code included in the reproducibility package.
 - **Reproducibility verification:** Reviewers verified the package via virtual verification and did not have access to the data. They only ran the code for a few of the exhibits. This is noted in the report.
 - **Dependencies environment:** The reviewers created a new environment for dependencies using specific versions defined by the authors in the README file.

List of exhibits and reproducibility status

Results in the Main Section of the Paper

- **Figure 1** Does not apply
- **Figure 2** Reproduced. The code will generate four individual image files that, when combined, form the complete image.
- **Figure 3** Reproduced. The code will generate four individual image files that, when combined, form the complete image.
- **Figure 4** Reproduced. The code will generate four individual image files that, when combined, form the complete image.
- **Figure 5** Reproduced. The code will generate four individual image files that, when combined, form the complete image.
- **Figure 6** Reproduced. The code will generate four individual image files that, when combined, form the complete image.
- **Figure 7** Reproduced. The code will generate three individual image files that, when combined, form the complete image.
- **Table 1** Results reproduced, but table or figure includes manual changes from code output. The output of the .tex file does not include the preamble.
- **Table 2** Results reproduced, but table or figure includes manual changes from code output. The output of the .tex file does not include the preamble.

Results in the Annex

For the Annex, we did not review every exhibit. Instead, we randomly selected 10 exhibits from the appendix. Our review was based on those 10 exhibits. Since they were chosen randomly, we are operating under the assumption that if all randomly selected exhibits are reproducible, then the rest should be as well. The seed used to generate the random selection was [482398], and the exhibits selected were: 3,4,5,8,9,14,15,16,22,25.

- **Figure A3** Reproduced. The code generates six individual image files that, when combined, form the complete image.
- **Figure A4** Reproduced. Markers, typeface and legend location are different, but this does not break reproducibility.
- **Figure A5** Reproduced. The code will generate six individual image files that, when combined, form the complete image.
- **Figure A8** Reproduced.
- **Figure A9** Reproduced. The code will generate four individual image files that, when combined, form the complete image.

- **Figure A14 Reproduced.** The code will generate three individual image files that, when combined, form the complete image.
- **Figure A15 Reproduced.**
- **Figure A16 Reproduced.** The code will generate four individual image files that, when combined, form the complete image.
- **Figure A22 Reproduced.** The code will generate five individual image files that, when combined, form the complete image. This figure is one of the few figures that the replicators ran on their end, with data directly provided by the authors. The figures that the replicators were able to run are Figure A21, A22 and A23 (only A22 was among the randomly selected).
- **Table A2 Results reproduced, but table or figure includes manual changes from code output.** The output of the .tex file does not include the preamble.

Reproduction Environment

- Paper exhibits were reproduced in two computers with the following specifications:

Government Computer

- OS: Windows 11 Enterprise
- Processor: Intel(R) Core(TM) i5-1145G7 CPU @ 2.60GHz
- Memory available: 15.7 GB
- Software version: Stata version 14.2

Replicators' computer: only script 8_CIT_HonestDID.do

- OS: Windows 11 Enterprise
- Processor: Intel(R) Core(TM) i5-1145G7 CPU @ 2.60GHz
- Memory available: 15.7 GB
- Software version: Stata version 18 MP