

Volume 33, Issue 1**Research Announcement****Sensitivity of assumptions in duration analysis**

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Abstract

In this short note, I examine the sensitivity of alternative assumptions of hazards in the duration analysis of state tax amnesties. I also point out inconsistencies in the arguments of previous study's selection and interpretation of variables as well as their functional forms. Taking these considerations into account, when the same economic data is analyzed with a longer time span using alternative assumptions, I demonstrate how a fundamentally opposing conclusion is reached.

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