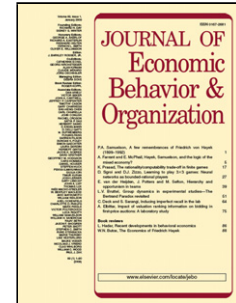


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## Does Legality Matter? The Case of Tax Avoidance and Evasion

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