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Editors  
*AEA Papers and Proceedings*

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To Whom it May Concern,

I am submitting this letter to serve as my disclosure statement for my co-authored paper, "Heterogeneity in Corporate Tax Incidence by Worker Characteristics" (manuscript ID: PandP-2024-1095).

I am an economist on the staff of the Joint Committee on Taxation, U.S. Congress, which pays my salary. This paper was written as part of my regular job responsibilities. I have no other relevant or material financial interests that relate to this research to disclose. The data was accessed through my employer. This paper was reviewed by management of the staff of the Joint Committee on Taxation prior to submission.

Please let me know if I may provide any additional information.

Sincerely,

*Paul Landefeld*

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