

Disclosure Statement

Jacob A. Mortenson

RE: “Bunching to Maximize Tax Credits: Evidence from Kinks in the U.S. Tax Schedule”

This research embodies work undertaken for the staff of the Joint Committee on Taxation, but as members of both parties and both houses of Congress comprise the Joint Committee on Taxation, this work should not be construed to represent the position of any member of the Committee.

The majority of this research was conducted while I was simultaneously a graduate student at Georgetown University and an Economic Research Analyst for the Joint Committee on Taxation, U.S. Congress. The remainder was conducted while I was an Economist for the Joint Committee on Taxation, which is my current employment.

Other than the above, I have no relevant or material financial interests that relate to the research described in this paper.