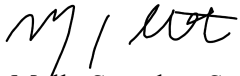


## **Competing Interest Statement**

Manuscript Title: Implications of Tax Loss Asymmetry for Owners of S-Corporations

Author: Molly Saunders-Scott

The author certifies that she has no affiliations with or involvement in any organization or entity with any financial interest (such as honoraria; educational grants; participation in speakers' bureaus; membership, employment, consultancies, stock ownership, or other equity interest; and expert testimony or patent-licensing arrangements), or non-financial interest (such as personal or professional relationships, affiliations, knowledge or beliefs) in the subject matter or materials discussed in this manuscript. I disclose that, because this work relied on resources provided by the Congressional Budget Office, the CBO had the right to review the paper prior to submission.

A handwritten signature in black ink, appearing to read 'Molly Saunders-Scott'.

Molly Saunders-Scott