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Please find attached my paper entitled “Incentive Effects of Inheritances and Optimal Estate Taxation” that is intended for publication in 2013 issue of Papers & Proceedings. I am the sole author.

The author declares that he has no relevant or material financial interests that relate to the research described in this paper. The research is theoretical in nature and does not involve data on human subjects, hence the Institutional Review Board approval was not required.

Sincerely,

Wojciech Kopczuk  
Columbia University