

Disclosure Statement Accompanying  
“TAXPAYER SEARCH FOR INFORMATION: IMPLICATIONS FOR RATIONAL  
ATTENTION”

For Daniel Reck

In addition to being a PhD candidate at the University of Michigan, Daniel Reck is currently an unpaid employee of the Internal Revenue Service (IRS). The IRS provided some of the data used in this study. While this arrangement creates no financial interest, it does entail IRS review of all research results, and authorization to publicly disclose those results. The purposes of this process are to provide feedback on the interpretation of the data and to ensure that researchers are not inadvertently disclosing confidential taxpayer information.

Other than the above stated disclosure, this author declares that he has no relevant or material financial interests that relate to the research described in this paper.