

**DISCLOSURE STATEMENT**  
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**“Tax Policy Issues in Designing a Carbon Tax”**

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- (4) Close relatives: The author’s spouse is not a member of any interested party or board; nor has received any financial support related to this paper.
- (5) Right to review: No party had a right to review the paper prior to its preparation. The paper was reviewed by colleagues at the Tax Policy Center and by panel participants.

Signed:



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