

May 21, 2019

To the Editor:

The paper “Tax Policy and Local Labor Market Behavior” (AERI - 0041R1) did not involve the collection of data on human subjects. For this reason, the authors did not seek to obtain Institutional Review Board (IRB) approval.

I have no relevant or material financial interests that relate to the research presented in this paper.

Respectfully,

Daniel Garrett
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