

**December 9, 2019**

**Disclosure Statement**

This is to declare that I have no relevant or material financial interests that relate to the research described in the paper "Child Care Subsidies, Quality, and Optimal Income Taxation".

Respectfully,

A handwritten signature in black ink, appearing to read "Luca Micheletto". The signature is written in a cursive, flowing style with a large initial 'L' and a distinct 'M'.

**Luca Micheletto**