

January 12, 2024

Editors

*AEA Papers and Proceedings*

Dear Editors of *AEA Papers and Proceedings*,

I am submitting this letter to serve as my disclosure statement for my co-authored paper, “Heterogeneity in Corporate Tax Incidence by Worker Characteristics” (manuscript ID: PandP-2024-1095).

I am a Postdoctoral Research Fellow at the National Bureau of Economic Research and a contractor with the Congressional Joint Committee on Taxation. This paper was written as part of my regular contract responsibilities. The data was accessed through the Joint Committee on Taxation, and the paper was reviewed by management of the staff of the Joint Committee on Taxation prior to submission.

I have no other relevant or material financial interests that relate to this research to disclose.

Sincerely,

A handwritten signature in black ink, appearing to read "Patrick Kennedy". The signature is fluid and cursive, with the first name "Patrick" and last name "Kennedy" clearly distinguishable.

Patrick Kennedy