

**Disclosure Statement for Sumit Agarwal for the paper “Consumption Responses to Temporary Tax Incentives: Evidence from State Sales Tax Holidays”**

*Each author of a submitted article should identify each interested party from whom he or she has received significant financial support, summing to at least \$10,000 in the past three years, in the form of consultant fees, retainers, grants and the like. The disclosure requirement also includes in-kind support, such as providing access to data. If the support in question comes with a non-disclosure obligation, that fact should be stated, along with as much information as the obligation permits. If there are no such sources of funds, that fact should be stated explicitly. An “interested” party is any individual, group, or organization that has a financial, ideological, or political stake related to the article.*

- I, or my relatives, have not received significant financial support from any interest party.

*Each author should disclose any paid or unpaid positions as officer, director, or board member of relevant non-profit organizations or profit-making entities. A “relevant” organization is one whose policy positions, goals, or financial interests relate to the article.*

- I, or my relatives, do not have any positions in relevant organizations.

*Each author must disclose if another party had the right to review the paper prior to its circulation.*

- Part of the data used in the paper is proprietary and were obtained through a contract with Bank of America. The Bank did not review the results but asked that the data provider not to be named in the paper.

Sumit Agarwal

National University of Singapore  
Dec 20, 2013