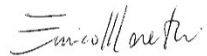


“Taxing Billionaires: Estate Taxes and the Geographical Location of the Ultra-Wealthy”

The author declares that he has no relevant or material financial interests that relate to the research described in this paper

A handwritten signature in black ink, reading "Enrico Moretti". The signature is written in a cursive, flowing style.

Enrico Moretti 12/19/2021