

## Disclosure Statement

I have no affiliations or sources of support to disclose.

IRB approval for the project was not obtained. All analyses were conducted using de-identified versions of the data. The analysis was conducted by researchers who obtained IRS training, within the secure computing environment of the District of Columbia Government Office of the Chief Financial Officer. The research was conducted with the approval of the District of Columbia Government Office of the Chief Financial Officer.

The data used in this study are proprietary, administrative tax data housed by the District of Columbia Office of the Chief Financial Officer, Office of Revenue Analysis. The data cannot be disclosed publicly.

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