

**Disclosure Statements for “How Elastic is the Demand for Tax Havens?
Evidence from the US Possessions Corporations Tax Credit”**

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To the Editor:

This paper did not involve the collection of data on human subjects. For this reason, the authors did not seek to obtain Institutional Review Board (IRB) approval.

During the time I wrote this paper, I received funding the Kauffman Foundation as part of the Kauffman Junior Faculty Fellowship. The Kauffman Foundation also provided access to data used in this paper. I also received a grant for an unrelated project from the National Science Foundation (#17300024). In addition, I also received a research grant for a related paper from the International Tax Policy Forum.

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I did not sign any non-disclosure agreements with any of these funding agencies.

Finally, none of the results of this paper have been reviewed by any funding agency.

Respectfully,

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