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The Editor

AEJ Policy

RE: Disclosure statement for my paper “Heterogeneous Workers and Federal Income Taxes in a Spatial Equilibrium,” joint with Kevin Hutchinson

Dear Editor,

I declare that I have no relevant or material financial interests that relate to the research described in the submitted manuscript, “Heterogeneous Workers and Federal Income Taxes in a Spatial Equilibrium.” No IRB approval was necessary as the research uses publicly available data.

Please do not hesitate to contact me if you need any other information.

Sincerely,

A handwritten signature in black ink, appearing to be 'Mark Colas', with a long, sweeping horizontal line extending to the right.

Mark Colas