



BOARD OF GOVERNORS OF THE FEDERAL RESERVE SYSTEM
WASHINGTON, DC 20551

DIVISION OF
RESEARCH AND STATISTICS

January 11, 2024

Editors
AEA Papers and Proceedings

Dear Editors of *AEA Papers and Proceedings*,

I am submitting this letter to serve as my disclosure statement for my co-authored paper, "Heterogeneity in Corporate Tax Incidence by Worker Characteristics" (manuscript ID: PandP-2024-1095).

I am a Principal Economist in the Research and Statistics Division of the Board of Governors of the Federal Reserve System, which pays my salary. This paper was written as part of my regular job responsibilities. I have no other relevant or material financial interests that relate to this research to disclose. Access to the data was provided by the Joint Committee on Taxation to my co-authors, who are employees of the Joint Committee on Taxation. I had no access to the data for this study. This paper was reviewed by senior management of the Joint Committee on Taxation prior to submission.

Sincerely,

Christine Dobridge

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