

Louis Kaplow, Optimal Income Taxation – *Journal of Economic Literature*

AEA Disclosure Statement – *please note that this information already appears in the “*” footnote and I prefer it stay there*

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1. Financial Support: Harvard University’s John M. Olin Center for Law, Economics, and Business (already in acknowledgment footnote) – and, of course, Harvard University.
2. Interested parties: none. As a further disclaimer: I consult on antitrust matters, and my spouse is a lawyer who mostly represents financial services firms. (already in acknowledgment footnote).
3. No relevant officer/board/etc. positions.
4. Relatives: none. See also item 2.
5. Right to review: none.

IRB: inapplicable (no data).