



**Disclosure statement:**

This research is undertaken as part of my general research obligation as a professor at the University of Copenhagen.

I have a memorandum of understanding with the IRS, which allows me to preview preliminary results prepared in the course of conducting the research.

I have no other relevant or material financial interests that relate to the research described in "Taxing Hidden Wealth: The Consequences of U.S. Enforcement Initiatives on Evasive Foreign Accounts."

Sincerely,

Niels Johannesen  
Professor (MSO)

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UNIVERSITY OF COPENHAGEN  
DEPARTMENT OF ECONOMICS

STUDIESTRAEDE 6  
DK-1455 COPENHAGEN K

TEL +45 35 32 30 10  
DIR +45 +45 35 32 32 44 15  
FAX +45 35 32 30 00

niels.johannesen@econ.ku.dk  
www.econ.ku.dk/nielsjohannese