

Disclosure Statement for “Tax Refund Uncertainty: Evidence and Welfare Implications”

Scott Nelson is an assistant professor at the University of Chicago, Booth School of Business. Scott Nelson is also a research fellow at the City of Boston Office of Financial Empowerment (OFE) and was formerly employed by the OFE to support in-house data capabilities and analytics, including the randomized-controlled trial described in footnote 3 on page 4. He received no additional compensation from the OFE for the research in the present paper. The project was funded by a grant from the Washington Center for Equitable Growth, by the George and Obie Shultz Fund at MIT, and by the National Science Foundation under NSF Doctoral Dissertation Research in Economics award No. 1729822.

The data for this research are proprietary to the City of Boston Office of Financial Empowerment (OFE) and, according to IRS rules, the data can only be accessed internally at the OFE. Researchers interested in accessing these data will need to arrange for secure access via the OFE. The authors will help facilitate—but cannot guarantee—access under such an arrangement.

The study was approved by the MIT IRB.

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