Daniel Feenberg

National Bureau of Economic Research

1050 Massachusetts Avenue

Cambridge, MA 02138-5398

Dear Mr. Feenberg:

Attached is an agreement to provide a copy of the 2015 Individual Public-Use Tax Files for your organization. Please complete the Buyer information for boxes 8 and 9 as well as the Payment Method on Form 14417 and email a signed copy of the agreement to evan.d.avila@irs.gov or mail it to:

 Director, Statistics of Income Division

 Internal Revenue Service, RAS:S:I:S

 P.O. Box 2608

 Washington, DC 20013

You may submit payment at Pay.gov. If you have any questions, please contact Evan Avila at the e-mail address above.

Sincerely,

Barry W. Johnson

Deputy Chief Data and Analytics Officer, Statistics

 Director Statistics of Income, RAAS

Internal Revenue Service