

**Disclosure Statements for “How Elastic is the Demand for Tax Havens?
Evidence from the US Possessions Corporations Tax Credit”**

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To the Editor:

This paper did not involve the collection of data on human subjects. For this reason, the authors did not seek to obtain Institutional Review Board (IRB) approval.

I have no relevant or material financial interests that relate to the research presented in this paper.

Respectfully,

Daniel Garrett
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