

## Disclosure Statements for “Notching R&D Investment with Corporate Income Tax Cuts in China”

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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.

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I did not sign any non-disclosure agreements with any of these funding agencies. None of the results of this paper have been reviewed by any funding agency.

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

Respectfully,

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