

Disclosure Statement

Wataru Miyamoto

January 2018

I am submitting the article I have co-authored with Akihisa Kato, Thuy Lan Nguyen, and Dmitriy Sergeyev titled “The Effects of Tax Changes at the Zero Lower Bound: Evidence from Japan” for publication in the *AEA Papers and Proceedings*.

I declare that I have no relevant and material financial interests that relate to the research described in this paper.

A handwritten signature in black ink, appearing to read 'Wataru Miyamoto', written in a cursive style.

Wataru Miyamoto