

American Economic Journals Disclosure Statement

(Please include one for every author of the paper.)

Date: 09/11/2018

Author Name: Giorgia Maffini

Manuscript Title: The Impact of Investment Incentives: evidence from UK corporation tax returns.

Disclosure Statement:

The data used in our research are proprietary. They were obtained from the UK tax authority, Her Majesty's Revenue and Customs (HMRC) that has requested to review the results of the study prior to their dissemination to ensure that the confidentiality of the data is not unintentionally compromised.

While working on the paper, I was working for the Oxford University Centre for Business Taxation and the paper submitted here was specifically funded by the Leverhulme Trust. The Leverhulme Trust was established by the Will of William Hesketh Lever, the founder of Lever Brothers. Since 1925 the Trust has provided grants and scholarships for research and education; today, the Trust is one of the largest all-subject providers of research funding in the UK, distributing approximately £80m a year. The Trust awards funding across academic disciplines, supporting individuals in the arts, humanities, sciences and social sciences to realise their personal vision in research and professional training. As well as substantial grants for research, the Trust offers fellowships for researchers at every stage of their career, grants for international collaboration and travel, and support for the fine and performing arts.

This research was also supported by a grant from the ESRC, ES/L000016 "The effects of business taxation on economic and social welfare: new insights from tax return data", for which the Principal Investigator was Michael Devereux and the Co-Investigators were Wiji Arulampalam (Warwick), Stephen Bond (Oxford) and Ben Lockwood (Warwick).

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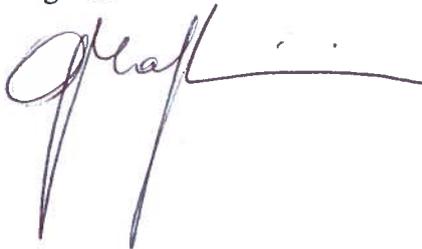
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The Centre has received funding from various sources, including the UK Economic and Social Research Council (ESRC), the UK Department for International Development, the UK National Audit Office, the European Commission and the Leverhulme Trust. The Centre for Business Taxation was founded using generous funding from companies from the Hundred Group. Subsequently, other companies have also offered us their support. A list of current and past corporate donors can be found at the end of this letter. More information on the funding can be found at the link <http://www.sbs.ox.ac.uk/faculty-research/tax/about/funding>

I am currently working for PricewaterhouseCoopers LLP, UK in the Tax Policy and Transfer Pricing Departments.

Yours faithfully,

Giorgia Maffini

A handwritten signature in black ink, appearing to read 'G. Maffini', with a long horizontal flourish extending to the right.

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