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**Object:** Disclosure of statement regarding manuscript AER-2020-1753

Dear Editors,

Malgouyres has benefited for this project from funding by the Agence National de Recherche (ANR) under ANR-19-CE26-0004. Clément Malgouyres has no relevant or material financial interests that relate to the research described in the paper “Who Benefits from State Corporate Tax Cuts? A Local Labor Markets Approach with Heterogeneous Firms: Comment”.

Best regards,

Clément Malgouyres

A handwritten signature in black ink, appearing to be 'C. Malgouyres', with a long horizontal line extending to the left.