

## **Disclosure Statement (Ingo Isphording)**

“Profit Taxation, R&D Spending, and Innovation”

By Andreas Lichter, Max Löffler, Ingo Isphording, Thu-Van Nguyen, Felix Poege and Sebastian Siegloch

The author declares that he has no relevant or material financial interests that relate to the research described in this paper.

Bonn, 2024-01-15

Ingo Isphording