Do fiscal incentives affect innovation? The effects of the Alberta Investor Tax Credit on patents

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ECON899 MA Paper

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April 2024

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1 Empirical Strategy

1.1 Data

I employ a novel administrative dataset from the Canadian Intellectual Property Office, the IP Horizons Patent Researcher Datasets. These data identify patents in Canada as far back as 1869 and up to 2021 (**patents_cipo_datasets**). The data hold information of all parties involved in a patent application, along with their registered province of origin if the party comes from Canada and the state if the party is recorded in the United States.

1.2 Identification Strategy