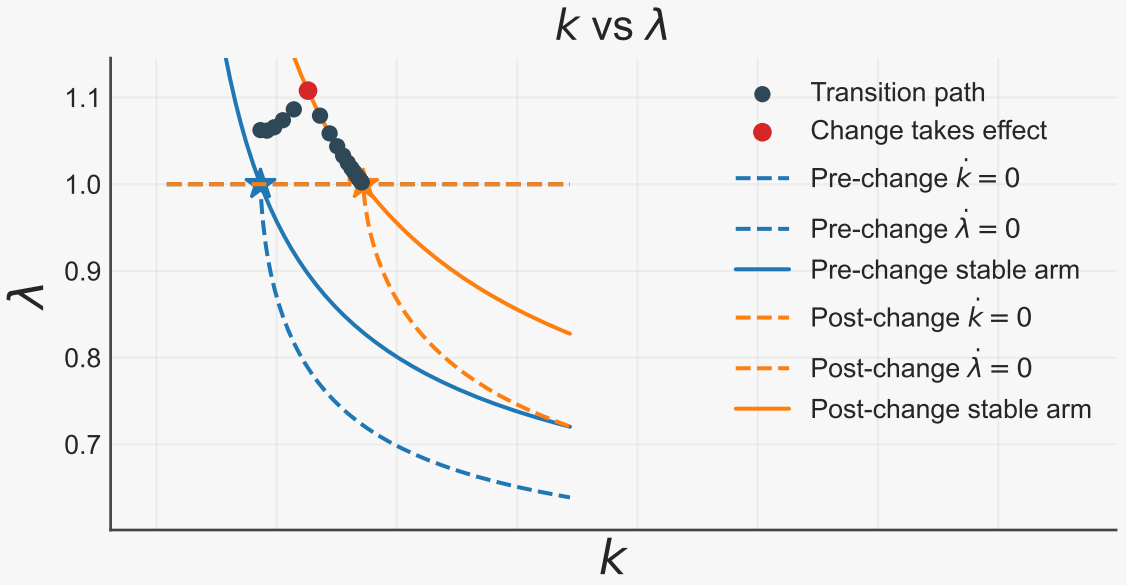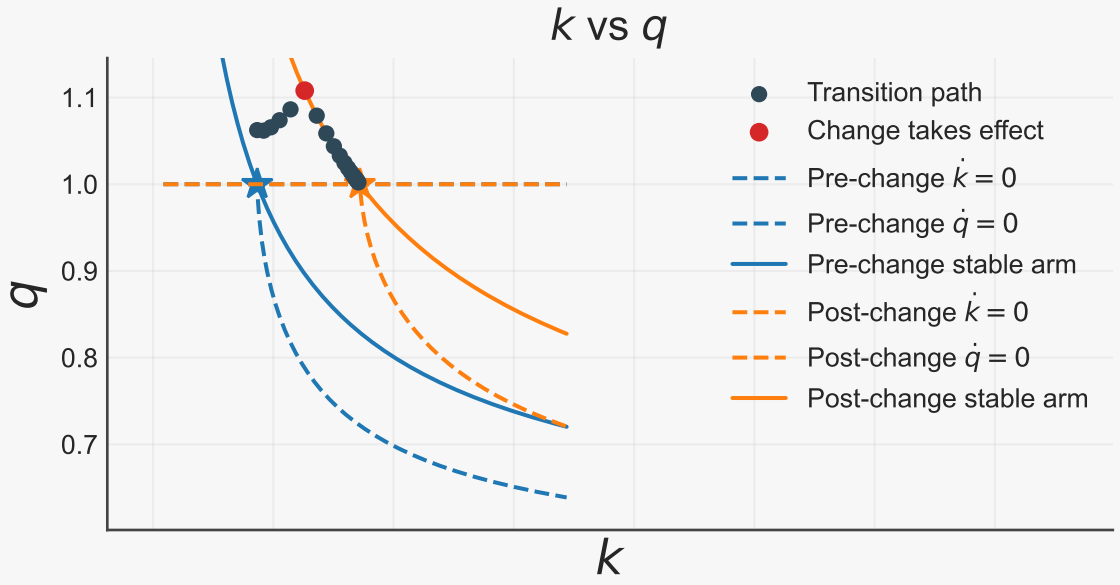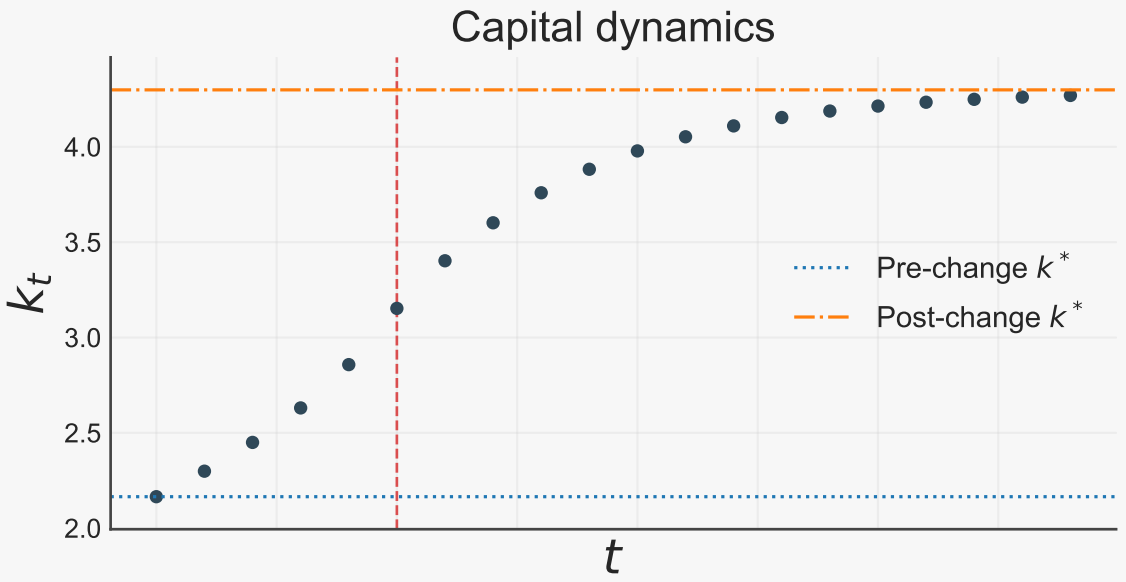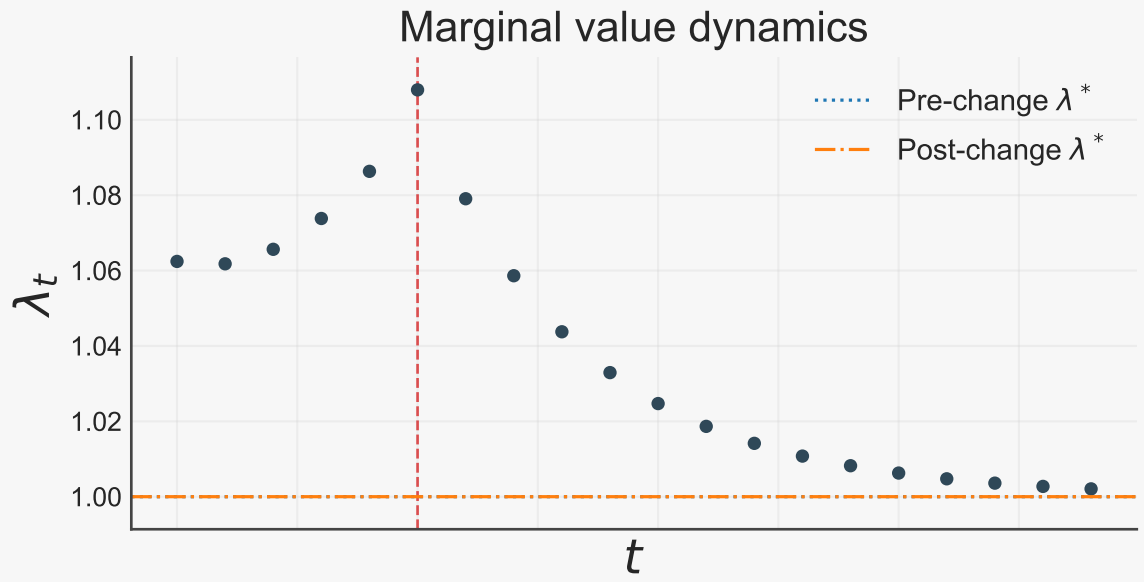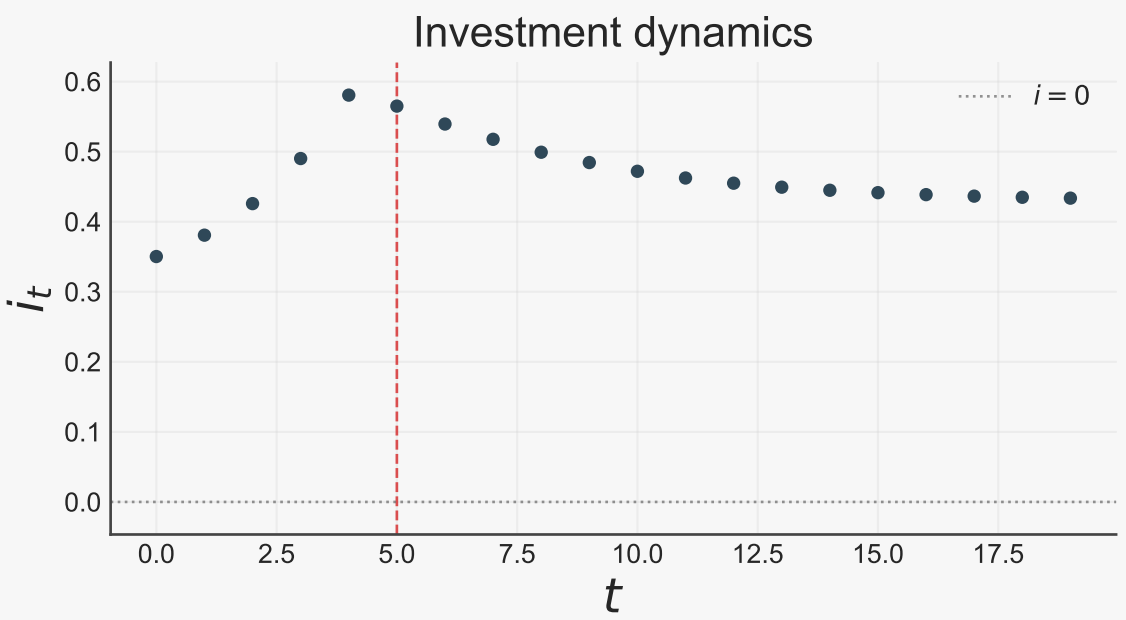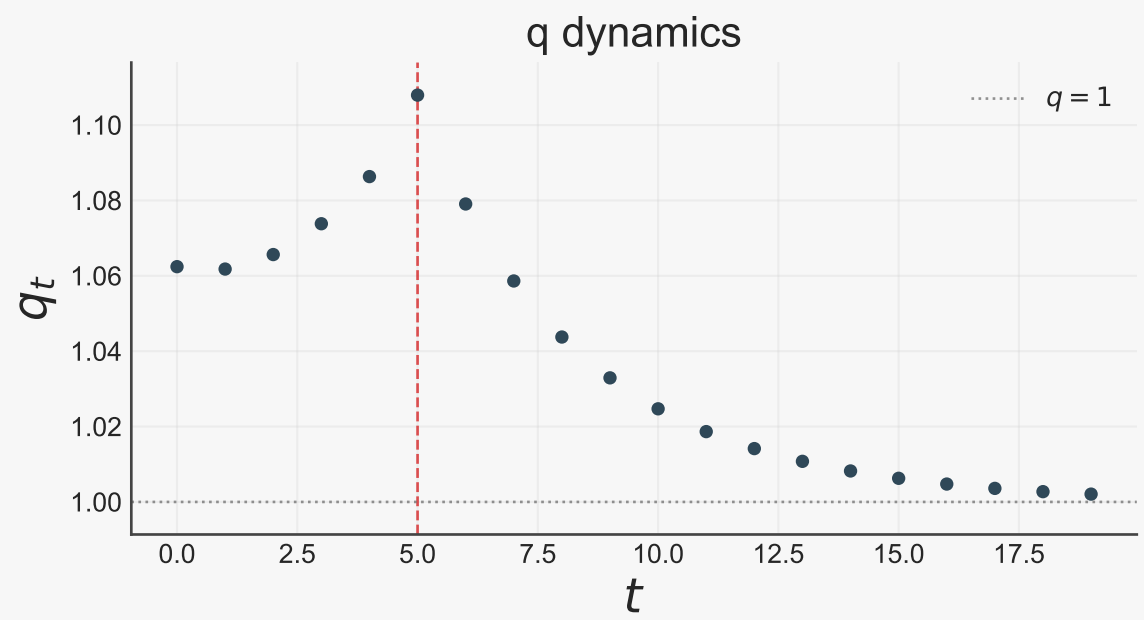Corporate tax cut announced (τ 0.40 -> 0.05), effect at t=5