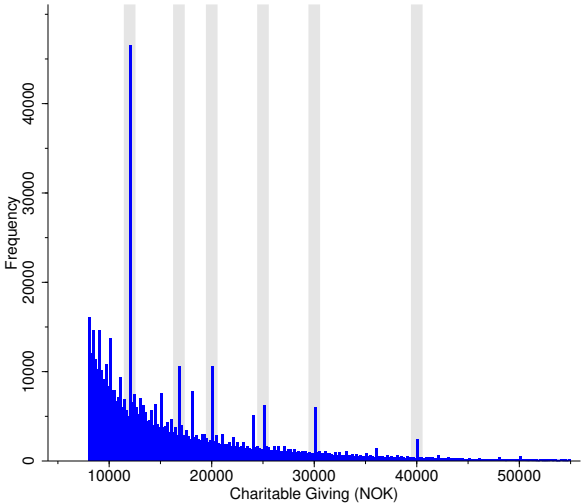
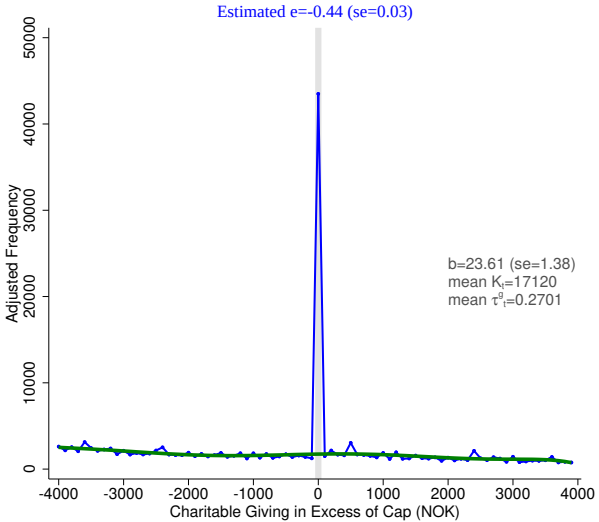
Panel A: Pooled Histogram



Panel B: Bunching at Deduction Cap