

IRS RESEARCH CONFERENCE
2-3 JUNE 2004
Willard Intercontinental Hotel
1401 Pennsylvania Avenue, NW
Washington, DC 20004

Wednesday, June 2

7:30 – 8:15 Registration

8:15 – 8:20 Welcome
⇒ Mark Mazur,
Director, Research, Analysis & Statistics

8:20 – 8:30 Keynote Speaker Introduction
⇒ Mark Everson,
Commissioner, Internal Revenue Service

8:30 – 9:00 Keynote Address
⇒ Senator Charles Grassley,
Chairman, Senate Finance Committee

9:00 – 10:30 **Session 1.**
Measuring and Influencing Voluntary Compliance

Moderator Pat Travers, Criminal Investigation Research

Papers

- *Criminal Investigation Enforcement Activities and Taxpayer Noncompliance*
⇒ Jeffrey Dubin, California Institute of Technology and Pacific Economics Group
- *Statistical Analysis of Compliance Using the NRP: Detection Controlled Models*
⇒ Jonathan Feinstein, Yale University
- *Effects of Communication Among Taxpayers on Compliance*
⇒ Michael McKee, University of Tennessee
⇒ James Alm, Georgia State University

Discussant John T. Scholz, Florida State University

10:30 – 10:45 Break

10:45 – 12:15 **Session 2.**
Tax Administration and Compliance in Other Countries

Moderator, Alan Plumley, National Headquarters Office of Research

Papers

- *Compliance Research at the Canada Revenue Agency*
⇒ Greg Maloney, Compliance Research and Strategic Analysis Division, Canada Customs and Revenue Agency
- *Translating the Compliance Model into Practical Reality*
⇒ Michele Lonsdale and Tony Morris, New Zealand Inland Revenue
- *Tax Credits: The UK Perspective*
⇒ Medhi Hussain, Analysis & Research, Inland Revenue, United Kingdom

Discussant Brian Erard, B. Erard and Associates

12:15 – 1:45 Lunch

1:45 – 3:15 **Session 3.**
Issues in IRS Management/Administration of the Tax System

Moderator, John Fay, IRS Office of Program Evaluation and Risk Analysis

Papers

- *A Preliminary Look at Reshaping IRS's Enforcement Workforce Based on a Common Objective*
⇒ Michael Albert and Edward Emblom, IRS Headquarters Office of Research
- *IRS Human Capital: Hiring and Attrition of Employees in Compliance Occupations*
⇒ Alex Turk, IRS Small Business/Self-Employed Division
- *Internet-Based Customer Service: Organizational Experiences*
⇒ Warren Vandeven, IRS Wage and Investment Division

Discussant Beverly Ortega Babers, IRS National Headquarters Operations Support

3:15 – 3:30 Break

3:30 – 5:00

Session 4.
Measuring Taxpayer Compliance Burdens

Moderator, Susan Nelson, Office of Tax Analysis, U.S. Treasury
Department

Papers

- *The Tax Compliance Burden of Small Businesses -- A Profile of 50 Companies*
⇒ Audrey Kindlon, IBM Consulting
- *Evaluating the Ability of the Individual Taxpayer Burden Model to Measure Components of Taxpayer Burden: A Case Study*
⇒ Peter Lee, IRS Headquarters Office of Research
⇒ Allen Lerman, Office of Tax Analysis, U.S. Department of the Treasury
- *The Compliance Costs of Maintaining Tax Exempt Status*
⇒ Marsha Blumenthal, University of St. Thomas
⇒ Laura Kalambokidis, University of Minnesota

Discussant Michael Chesman, IRS Small Business and Self-Employed
Division

5:00 – 6:30 Reception, TBA

Thursday, June 3

**8:30 – 10:00 Session 5.
New Developments in IRS Enforcement Strategies**

Moderator, Jim Clarkson, IRS Large and Mid-Sized Business (LMSB)
Division Research

Papers

- *Compliance Risk Modeling and Resource Allocation in LMSB*
⇒ William B. Trautman, IRS Large and Mid-Sized Business Division
- *Detecting Abusive Tax Avoidance Transactions Using Support Vector Machines*
⇒ David DeBarr, MITRE Corporation
⇒ Maury Harwood, IRS Headquarters Office of Research
- *Designing a System for Structured Assessment of Compliance Risk*
⇒ Tom Boyce, Stanford Research Institute
⇒ Rajesh Ragoobeer, IRS Large and Mid-Sized Business
Division Compliance Lab

Discussant George Plesko, MIT Sloan School of Management

10:00 – 10:15 Break

**10:15 – 11:45 Session 6.
Compliance with the Earned Income Tax Credit**

Moderator Janet McCubbin, Office of Tax Analysis, U.S. Department of Treasury

Papers

- *Bridging the 2001 National Research Program (NRP) Results to Those of the 1999 EITC Compliance Study*
⇒ Charles Bennett, IRS National Research Program
⇒ Diane Goldstein, Small Business/Self-Employed Research
- *Certifying Residency for EITC Qualifying Children: Preliminary Results from the FY 2004 Pilot Program*
⇒ Karen Masken and Mary Helen Risler, IRS Headquarters Office of Research
- *What Can We Learn About EITC Compliance from Tax Return and Wisconsin Child Support Data?*
John Karl Scholz, University of Wisconsin, Institute for Research on Poverty

Discussant Eugene Steuerle, Urban Institute

11:45 – 12:00 Closing Remarks

⇒ Eric Toder,
Director, National Headquarters Office of Research