Foreword

This edition of the IRS Research Bulletin (Publication 1500) features selected papers from the latest IRS Research Conference, held at the Georgetown University School of Law in Washington, DC, on June 14-15, 2006. Conference presenters and attendees included researchers from all areas of IRS, representatives of other government agencies (including from the United Kingdom, Australia, and New Zealand), and academic and private sector experts on tax policy, tax administration, and tax compliance.

The conference began with a keynote address by Mark Matthews, Deputy Commissioner for Services and Enforcement. Mr. Matthews emphasized the importance of using high-quality data and analysis to drive key decisions. Mark Mazur, Director, Research, Analysis and Statistics, then led a panel discussion on compliance and administrative aspects of tax reform. The panelists, including former Assistant Secretaries for Tax Policy Pamela Olson and Ronald Pearlman, former Deputy Assistant Secretary for Tax Analysis Leonard Burman, and Jane Gravelle of the Congressional Research Service, emphasized the need to use data and analysis to inform policies as they are first being formulated, rather than after positions have hardened. The remainder of the conference included sessions on corporate compliance, measuring individual compliance, uses of tax data, the role of third parties in tax administration and compliance, and new approaches to compliance administration.

We hope that this volume will enable IRS executives, managers, employees, and stakeholders to stay abreast of the latest trends and research findings affecting Federal tax administration. The research featured here is intended to provide a starting place from which to conduct further analysis.

Acknowledgments

This volume was prepared by Paul Bastuscheck and Heather Lilley and edited by James Dalton and Beth Kilss, all of the Statistics of Income Division. The authors of the papers are responsible for their content, and views expressed in these papers do not necessarily represent the views of the Department of the Treasury or the Internal Revenue Service.

The Conference itself was the result of substantial effort and preparation over a number of months by many people. Melissa Kovalick and Bobbie Vaira arranged for the conference venue, conducted registration and oversaw myriad details to ensure that the Conference ran smoothly. The conference program was assembled by a program committee that represented research groups throughout the IRS. Members of the program committee included Mark Mazur (Director, Office of Research, Analysis and Statistics), Janice Hedemann (Director, Office of Research), Janet McCubbin (Statistics of Income Division), Joel Friedman (Wage and Investment Division), Curt Hopkins (Small Business/Self-Employed Division), Elizabeth Kruse (Office of Program Evaluation and Risk Analysis), Alan Plumley (Office of Research) and David Stanley (Large and Midsize Business Division). We appreciate the contributions of everyone who helped make this Conference a success.

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Director, Office of Research

Janet McCubbin
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Co-chairpersons, 2006 IRS Research Conference
December 2006

Editors' Note: The papers included in this volume may also be found on the IRS web site at http://www.irs.gov/taxstats/index.html. From this page, click on "Conference Papers" under "Products, Publications, & Papers." The papers are listed under "IRS Research Conferences: 2006" in alphabetical order by title of session and title of paper.

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