
**2006 IRS Research Conference Program
June 14–15, Georgetown University Law School
McDonough Hall, Hart Auditorium**

DAY ONE: Wednesday, June 14

8:00–8:45 **Registration**

8:45–9:00 **Welcome:**
Janice Hedemann, IRS, Director, Office of Research

9:00–9:30 **Keynote Address:**
Mark Matthews, IRS Deputy Commissioner for
Services and Enforcement

9:30–10:45 **Panel Discussion:**
Compliance and Administrative Considerations
for Tax Reform

Moderator:
Mark Mazur, IRS, Director, Research,
Analysis and Statistics

Participants:
Leonard Burman, Urban Institute
Jane Gravelle, Congressional Research Service
Pamela Olson, Skadden, Arps LLP
Ronald Pearlman, Georgetown University School
of Law

10:45–11:00 **Break**

11:00–12:30 **Session 1:** Corporate Tax Administration and
Compliance
Moderator: David Stanley, IRS, Large and Midsize
Business Division

Papers:

- *Corporate Tax Avoidance and Firm Value*, Mihir Desai, Harvard University and Dhammika Dharmapala, University of Michigan and University of Connecticut
- *Do Auditor-provided Tax Services Compromise Auditor Independence with Respect to Tax Expense?* Lillian Mills, University of Texas and U.S. Department of the Treasury; and Cristi Gleason, University of Iowa
- *A First Look at the 2004 Schedule M-3 Reporting by Large Corporations*, Charles Boynton, IRS, Large and Midsize Business Division; Portia DeFilippes, U.S. Department of the Treasury; and Ellen Legel, IRS, Statistics of Income Division

Discussant:

George Plesko, University of Connecticut

12:30–2:00

Lunch

2:00–3:30

Session 2:

Individual Compliance Analysis and Modeling

Moderator:

Alan Plumley, IRS, National Headquarters
Office of Research

Papers:

- *Understanding Taxpayer Behavior and Assessing Potential IRS Interventions Using Multi-Agent Simulation*, Kathleen M. Carley, Carnegie Mellon University, and Daniel T. Maxwell, Innovative Decisions Inc.
- *The General Deterrent Effect of Tax Audits: An Econometric Framework for Analysis*, Edward Emblom, IRS, National Headquarters Office of Research; Brian Erard, B. Erard and Associates; and Chih-Chin Ho, National Taiwan University
- *Longitudinal Study of EITC Claimants*, Karen Masken, IRS, National Headquarters Office of Research

Discussant:

Eric Toder, Urban Institute

3:30–3:45

Break*

3:45–5:15

Session 3:

Uses of Tax Data

Moderator:

Janet McCubbin, IRS, Statistics of Income Division

Papers:

- *The Importance of Administrative Data in the Survey of Consumer Finances*, Arthur Kennickell, Federal Reserve Board
- *Using the SOI Public Use File and CBO's Baseline Forecast for Tax Modeling*, Ralph Rector and Tracy Foertsch, The Heritage Foundation
- *Tax Variable Imputation in the Current Population Survey*, Amy O'Hara, U.S. Department of Commerce, Bureau of the Census

Discussant:

Rosemary Marcuss, Bureau of Economic Analysis

DAY TWO: Thursday, June 15

8:30–10:00

Session 4:

The Role of Third Parties in Tax Administration and Compliance

Moderator:

Curt Hopkins, IRS, Small Business/Self-Employed Division

Papers:

- *Avoidance Policies – A New Conceptual Framework*, David Ulph, HM Revenue and Customs
- *Instance-based Classifiers for Tax Agent Modelling*, Fuchun Luan and Warwick Graco, Australian Taxation Office and Mark Norrie, Crackerjack Consulting, Canberra
- *Tax Preparation Services for Low- and Moderate-Income Households: Preliminary Evidence from a*

New Survey, Michael Barr and Jane Dokko, University of Michigan

Discussant:

Anne Steuer, IRS, Small Business/Self-Employed Division

10:00–10:15 **Break***

10:15–11:45 **Session 5:**

New Approaches to Compliance and Administration

Moderator:

Elizabeth Kruse, IRS, Office of Program Evaluation and Risk Analysis

Papers:

- *The Effect of Targeted Outreach on Compliance*, Peter Adelsheim, Curt Hopkins and Marlene Le, IRS, Small Business/Self-Employed Division
- *Evaluating Working for Families: A Multi-Agency Income Support Program*, Prue Oxley, Valmai Copeland and April Bennett, Inland Revenue, New Zealand
- *A New Era of Tax Enforcement Policy: From 'Big Stick' to Responsive Regulation*, Sagit Leviner, University of Michigan

Discussant:

Janet Holtzblatt, U.S. Department of the Treasury

11:45–12:00 **Closing Remarks:**

Janet McCubbin, IRS, Statistics of Income Division