
PREFACE

This is the sixth edition of the IRS Methodology Report series *Special Studies in Federal Tax Statistics, 2006*. The papers included in this volume were presented in 2006 at the Joint Statistical Meetings of the American Statistical Association (ASA) held in Seattle, Washington, the National Tax Association's Annual Conference on Taxation held in Boston, Massachusetts, and the United Nations Statistical Commission and Economic Commission for Europe Conference of European Statisticians held in Geneva, Switzerland.

◆ Content

This year's compilation has been divided into six areas of interest:

- The volume begins with four papers on the innovative uses of longitudinal panels, information documents, and time-series analysis;
- The second section presents three papers on IRS samples, surveys, and performance measurements;
- The third section contains a paper on tying Web site performance to mission achievement;
- The fourth section includes a paper on strategies to estimate a measure of heteroscedasticity;
- The fifth section contains three papers on special tax provisions for family-owned farms and closely held businesses, corporation life cycles, and the Free File Program;

- The final section presents a paper on improving customer utility on a centrally administered, shared Web site.

Nine of the articles in this volume were prepared by authors for publication in the *2007 Proceedings of the American Statistical Association (ASA)*. Therefore, the format conforms basically to that required by the ASA, with the exception that we have not imposed a strict page limitation. Hence, in some cases, additional explanatory material may be included that is not available in the *Proceedings*.

The contents of the papers included here are the responsibility of the authors, who followed ASA's peer review guidelines for *Proceedings* papers and then sought additional comments from colleagues either within the SOI Division or elsewhere within IRS. Views expressed are also the responsibility of the authors and do not necessarily represent the views of the Treasury Department or the Internal Revenue Service.

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