# 2009 IRS Research Conference Program

July 8-9, Georgetown University School of Law  
McDonough Hall, Hart Auditorium

## Day One: Wednesday, July 8

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<tr>
<td>8:00-8:45</td>
<td>Registration</td>
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<td>8:45-9:00</td>
<td>Welcome</td>
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<td>9:00-9:30</td>
<td>Keynote Address</td>
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<td>9:30-10:30</td>
<td>Panel Discussion: Is There a Gap in the Tax Gap Estimates?</td>
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<td>10:30-10:50</td>
<td>Break</td>
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<td>10:50-12:20</td>
<td>Tax Systems and Taxpayer Behavior</td>
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<td>12:20-1:45</td>
<td>Lunch</td>
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### Panel Discussion: Is There a Gap in the Tax Gap Estimates?

**Moderator:**
Mark J. Mazur, (Director of Research, Analysis, and Statistics, Internal Revenue Service)

**Panelists:**
Ed Emblom (Research, Analysis, and Statistics, Internal Revenue Service),  
Marsha Blumenthal (University of St. Thomas), Lawrence B. Gibbs (Miller & Chevalier)

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<tr>
<td>1:45-2:00</td>
<td>Presentation of IRS Research Recognition Awards</td>
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<td>2:00-3:30</td>
<td>The Tax Behavior of Corporations</td>
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<td>3:30-3:45</td>
<td>Break</td>
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<tr>
<td>3:45-5:15</td>
<td>Measuring and Facilitating Low-Income Tax Benefits</td>
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<td>6:00-7:00</td>
<td>Poster Session and Social Hour</td>
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## Day Two: Thursday, July 9

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<td>8:30-10:00</td>
<td>Issues Affecting High-Wealth Individuals</td>
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<td>10:00-10:20</td>
<td>Break</td>
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<tr>
<td>10:20-11:50</td>
<td>Tax Preparation Services</td>
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<td>11:50-12:00</td>
<td>Closing Remarks</td>
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### Day One Details

**Registration**

**Welcome**

**Keynote Address**

**Panel Discussion: Is There a Gap in the Tax Gap Estimates?**

**Moderator:**
Mark J. Mazur, (Director of Research, Analysis, and Statistics, Internal Revenue Service)

**Panelists:**
Ed Emblom (Research, Analysis, and Statistics, Internal Revenue Service),  
Marsha Blumenthal (University of St. Thomas), Lawrence B. Gibbs (Miller & Chevalier)

**Break**
Wednesday, July 8—continued

10:50-12:20  Tax Systems and Taxpayer Behavior

Moderator:

Don McPartland (Large & Mid-Size Business, Internal Revenue Service)

Papers:

- Measuring the Impact of Tax Systems on Economic Behavior Using New Cross-Country Data, Leslie Robinson (Tuck School of Business at Dartmouth) and Joel Slemrod (University of Michigan)
- A Panel Analysis of Behaviour Change in Canadian Individual Income Tax Compliance, Attah Boame (Canada Revenue Agency)
- Would the Principles of ‘Flat Tax’ Lead to Simplification of the UK Corporate Tax System and How Would Taxpayers Respond? Evidence from the Recent Changes to Capital Gains Tax, Peter Jelfs (Mazars LLP) and Andrew Lymer (University of Birmingham)

Discussant:

Pamela Olson (Skadden, Arps, Slate, Meagher & Flom LLP)

12:20-1:45  Lunch (on your own)

1:45-2:00  Presentation of IRS Research Recognition Awards

2:00-3:30  The Tax Behavior of Corporations

Moderator:

David Stanley (Large & Mid-Size Business, Internal Revenue Service)

Papers:

- Does FIN 48 Benefit Tax Authorities through Increase in Taxpayer Compliance?, Ho Jin Lee (Chief Counsel, Internal Revenue Service), Sangjik Lee (Hankuk University of Foreign Studies), and Akinori Tomohara (Aoyama Gakuin University)
- Analyzing the Enhanced Relationship between Corporate Taxpayers and Revenue Authorities: A United Kingdom Case Study, Judith Freedman, Geoffrey Loomer, and John Vella (Oxford University)

Discussant:

George Plesko (University of Connecticut)

3:30-3:45  BREAK
Wednesday, July 8—continued

3:45-5:15

**Measuring and Facilitating Low-Income Tax Benefits**

*Moderator:*

Martha Eller Gangi (Research, Analysis, and Statistics, Internal Revenue Service)

*Papers:*

- *TY2005 Earned Income Tax Credit Participation Rate,* Amy O’Hara (Census Bureau) and Dean Plueger (Wage & Investment, Internal Revenue Service)

- *The Pattern of EITC Claims Over Time: A Panel Data Analysis,* Deena Ackerman (Office of Tax Analysis, U.S. Department of the Treasury), Paul Chen (Research, Analysis, and Statistics, Internal Revenue Service), Janet Holtzblatt (Congressional Budget Office), and Karen Masken (Research, Analysis, and Statistics, Internal Revenue Service)


*Discussant:*

Janet McCubbin (AARP Public Policy Institute)

6:00-7:00

**Poster Session and Social Hour**

The Liaison Capitol Hill

Please refer to following page for session program.
The Marginal Impact of the 2008 Economic Stimulus Payments on Filing Behavior
Sandy Lin and Leann Weyl (Research, Analysis, and Statistics, Internal Revenue Service)

2008 W&I Tax Professionals Survey
Althea Fulton, Kirsten Davis, Gail Richardson, Melissa Hayes, Amber Thompson, and Lisa Scott (Wage & Investment, Internal Revenue Service)

Getting to Know U.S. Taxpayers: Selected Tax Data by Occupation and Industry, Tax Years 2003–2005
Terry Nuriddin, Mary Jezek, and Mario Fernandez (Research, Analysis, and Statistics, Internal Revenue Service)

GraphQuery: A Tool to Detect Patterns of Abusive Tax Transactions
Rahul Tikekar, Kay Wolman, and Larry May (Research, Analysis, and Statistics, Internal Revenue Service)

Have it Your Way: The Power of Customizable Data Dissemination Using SOI’s Dynamic Tables Application
Lisa Schreiber and Lisa Russ (Research, Analysis, and Statistics, Internal Revenue Service), and Jeremy Howard (ASR Analytics)

Zappers: The Road to Certification
Richard Ainsworth (ADP)
Thursday, July 9

8:30-10:00  **Issues Affecting High-Wealth Individuals**

Moderator:
Anne Parker (Small Business/Self-Employed, Internal Revenue Service)

Papers:
- *The Income-Wealth Paradox: Connections between Realized Income and Wealth Among America’s Aging Top Wealth-Holders*, Barry Johnson and Lisa Schreiber (Research, Analysis, and Statistics, Internal Revenue Service) and Kevin Moore (Federal Reserve)
- *Addressing the Tax Risk from the Use of Tax Havens by Promoting Voluntary Compliance*, Fuchan Luan and Ross Robertson (Australian Taxation Office)
- *Overcoming Overdisclosure: Toward Tax Shelter Detection*, Joshua D. Blank (Rutgers University School of Law)

Discussant:
Len Burman (The Urban Institute)

10:00-10:20  **BREAK**

10:20-11:50  **Tax Preparation Services**

Moderator:
Chris Hess (Research, Analysis, and Statistics, Internal Revenue Service)

Papers:
- *Cognitive Ethical Reasoning of Tax Practitioners: A Preliminary Investigation Using a Tax Specific Version of the DIT*, Elaine Doyle (University of Limerick), Jane Frecknall-Hughes (Open University Business School), and Barbara Summers (Leeds University Business School)
- *Increasing Preparer Responsibility, Visibility, and Competence*, Leslie Book (Villanova University School of Law)
- *Taxpayer Value Model: Incorporating Taxpayer Perspective to Improve Service Interactions*, Pete Webb (Pacific Consulting Group), Ben Shackleford (Wage & Investment, Internal Revenue Service), and Peter Morris and Chuck Feinstein (VMN Group)

Discussant:
Nina Olson (National Taxpayer Advocate, Internal Revenue Service)

11:50-12:00  **Closing Remarks**