

New Perspectives on Tax Administration: An IRS-TPC Research Conference
Urban Institute, 2100 M Street, N.W., Washington, DC • June 22, 2011
Program

8:30 – 9:00 Check-in, Continental Breakfast

9:00 – 9:05 Welcome and Introductions

Eric Toder (Urban Institute) and Rosemary Marcuss (IRS:RAS)

9:05 – 9:15 Opening Remarks

Douglas Shulman (IRS Commissioner)

9:20 – 10:50 Session 1: Impact of Service on Compliance

Moderator: *Melissa Vigil (IRS: RAS)*

- Taxpayer Information Services: Reporting Effects of Information Quality
Michael Jones (Bridgewater State University), Michael McKee (Appalachian State University), and Christian A. Vossler (University of Tennessee)
- Multi City Study of the Effect of Assistance on Compliance
Tiffanie N. Bruch, David C. Cico, and Saima S. Mehmood (IRS: W&I Research & Analysis)
- Predicting Aggregate Taxpayer Compliance Behavior
Brian Erard (B. Erard & Associates), Alan Plumley (IRS: RAS), and Derek Snidauf (IBM Business Consulting)

Discussant: *Marsha Blumenthal (University of St. Thomas)*

10:50 – 11:00 Break

11:00 – 12:00 Session 2: Individual Compliance Behavior

Moderator: *Elaine Maag (Urban Institute)*

- On the External Validity of Tax Compliance Experiments
James Alm (Tulane Univ.), Kim M. Bloomquist (IRS: RAS), and Michael McKee (Appalachian State Univ.)
- Reconsidering the Deterrence Paradigm of Tax Compliance
Mark D. Phillips (Univ. of Chicago, Ph.D. student)

Discussant: *Charles Christian (Arizona State University, retired)*

12:00 – 1:00 Lunch and Keynote Speaker

David Walker (Founder, President and CEO of the Comeback America Initiative)

1:00 – 2:30 **Session 3: Estimating the Tax Gap**

Moderator: **Eric Toder** (*Urban Institute*)

- The Practicality of a Top Down Approach to Estimating the Direct Tax Gap
Marcus Rubin (*HMRC, UK*)
- The Individual Income Tax Reporting Gap: What We See and What We Don't
Brian Erard (*B. Erard & Associates*) and **Jonathan Feinstein** (*Yale University*)
- The Federal Tax Position of Persons Who Were Not Reported on Filed Tax Returns in 2005
Joshua Lawrence, **Michael Udell**, and **Tiffany Young** (*Ernst & Young LLP*)

Discussants: **Katherine Baer** and **Emily Lin** (*Office of Tax Analysis, U.S. Department of the Treasury*)

2:30 – 2:45 Break

2:45 – 4:15 **Session 4: New Disclosure and Regulation Issues**

Moderator: **Barry Johnson** (*IRS: RAS*)

- Use of Assets in Large and Mid-Size Corporations: An Econometric Analysis of the Manufacturing Sector Using Data From Form M-3
George Contos and **John Guyton** (*IRS: RAS*), **Jean LaVelle** and **Deborah Myers** (*IRS, LB&I*)
- Sunshine and Shadows on Charity Governance: Public Disclosure as an IRS Regulatory Tool
Evelyn Brody (*Illinois Institute of Technology*)
- Who Needs Credit at Tax Time and Why: A Look at Refund Anticipation Loans and Refund Anticipation Checks
Rachel Brash, **Jessica F. Compton**, **Nancy Pindus**, **C. Eugene Steuerle**, and **Brett Theodos**, (*Urban Institute*), and **Karen Masken** (*IRS:RAS*)

Discussant: **Joe Cordes** (*George Washington University*)

4:15 – 4:30 Wrap-up

Janice Hedemann (*Conference Chair, IRS:RAS*)
