

**New Research on Tax Administration: An IRS-TPC Conference**  
**Urban Institute, 2100 M Street, N.W., Washington, DC • June 21, 2012**  
**DRAFT Program**

- 8:30 – 9:00 Check-in
- 9:00 – 9:05 Welcome and Introductions  
*Eric Toder (Urban Institute) and Rosemary Marcuss (IRS:RAS)*
- 9:05 – 9:15 Opening Remarks

**9:20 – 10:50 Session 1: Understanding the Taxpayer Experience**

Moderator: *Javier Framiñan (IRS: W&I Research & Analysis)*

- **Tax Compliance Costs for Corporations and Partnerships: A New Look**  
*George Contos, John Guyton, and Pat Langetieg (IRS: RAS), Allen Lerman and Susan Nelson (Department of the Treasury, Office of Tax Analysis)*
- **2012 Taxpayer Experience of Individuals Living Abroad: Service Awareness, Use, Preferences, and Filing Behaviors**  
*Tiffanie N. Bruch and David C. Cico, and Saima S. Mehmood (IRS: W&I Research & Analysis)*
- **Behavioral Experiments of Alternative Reporting Regimes: Transparency vs. Burden**  
*Laura Kalambokidis (University of Minnesota), Marsha Blumenthal (University of St. Thomas), and Alex Turk (IRS:SB/SE)*

Discussant: *Elaine Maag (Urban Institute)*

10:50 – 11:00 Break

**11:00 – 12:30 Session 2: Measuring the Tax Gap**

Moderator: *Mary-Helen Risler (IRS:RAS)*

- **Estimates of the TY2006 Individual Income Tax Underreporting Gap**  
*Kim Bloomquist, Ed Emblom, Drew Johns, and Pat Langetieg (IRS:RAS)*
- **Advances in Nonfiling Measures**  
*Mark Payne and Alan Plumley (IRS:RAS), and Brian Erard (B. Erard & Associates)*
- **Tax Gap Analysis in the United Kingdom**  
*Mick Thackray (HMRC, UK)*

Discussant: *Eric Toder (Urban Institute)*

**12:30 – 1:30 Keynote Speaker** *Fred Goldberg, Former IRS Commissioner*

1:30 – 3:00 **Session 3: Understanding Individual Tax Compliance Behavior**

Moderator: *Barry Johnson (IRS:RAS)*

- **Incorporating Indirect Effects in Audit Case Selection: An Agent-Based Approach**  
*Kim M. Bloomquist (IRS:RAS)*
- **Estimating the Impact of Liens on Taxpayer Compliance Behavior and Income**  
*Terry Ashley, Jeff Wilson, and Tom Beers (IRS: Taxpayer Advocate Service)*
- **The Administration's Worst Customers – Habitual Noncompliers**  
*Michael Duggan, Martyn Knottenbelt, and Jason Byrnes (Inland Revenue, New Zealand)*

Discussant: *Janet Holtzblatt (Congressional Budget Office)*

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3:00 – 3:15 Break

3:15 – 4:45 **Session 4: The Tax Implications of Business Complexity**

Moderator: *Rahul Tikekar (IRS:RAS)*

- **Development of Financial Products Business Rules using Business Intelligence Technology**  
*Dave Macias and Jennifer Li (IRS, LB&I)*
- **Corporate Tax Compliance: The Role of Internal and External Preparers**  
*Kenneth Klassen (University of Waterloo), Petro Lisowsky (University of Illinois, Urbana-Champaign), and Devan Mescall (University of Saskatchewan)*
- **Using link analysis to identify indirect and multi-tiered ownership structures**  
*Larry May (IRS:RAS)*

Discussant: *Lil Mills (University of Texas)*

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4:45 – 5:00 **Wrap-up**

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