Foreword

This edition of the IRS Research Bulletin (Publication 1500) features selected papers from the IRS-Tax Policy Center (TPC) Research Conference, “Improving Tax Administration Through Research-Driven Efficiencies,” held at the Urban Institute in Washington, DC, on June 18, 2015. Conference presenters and attendees included researchers from all areas of the IRS, officials from other government agencies, and academic and private sector experts on tax policy, tax administration, and tax compliance. In addition to those who attended in person, many participated live online, as the TPC broadcast video of the proceedings over the Internet. The videos are archived on their Website to enable additional participation. Online viewers participated in the discussions by submitting questions via e-mail as the sessions proceeded.

The conference began with welcoming remarks by Eric Toder, Co-Director of the Tax Policy Center and by Alain Dubois, the IRS Acting Director of Research, Analysis, and Statistics, who conveyed a welcome from IRS Commissioner John Koskinen. The remainder of the conference included sessions on innovative methods for improving resource allocation, taxpayer responses to rules and enforcement, improving tax administration by understanding taxpayer behavior, and helping taxpayers get it right. The keynote speaker was Dr. Lillian Mills, the Beverly H. and William P. O’Hara Chair in Business, Department of Accounting, The University of Texas at Austin. She offered some “Reflections on IRS/Academic Collaboration.”

We trust that this volume will enable IRS executives, managers, employees, stakeholders, and tax administrators elsewhere to stay abreast of the latest trends and research findings affecting tax administration. We anticipate that the research featured here will stimulate improved tax administration, additional helpful research, and even greater cooperation among tax administration researchers worldwide.