IRS-TPC Research Conference

*Improving Tax Administration Through Research-Driven Efficiencies*

Urban Institute, 2100 M Street, NW, Washington, DC • June 18, 2015

Program

8:30 – 9:00  Check-in

9:00 – 9:15  Opening

Welcome *Eric Toder* (Co-Director, Tax Policy Center) and *Alain DuBois* (Acting Director, IRS Office of Research, Analysis, and Statistics)

Opening Remarks *John Koskinen* (Commissioner, IRS)

9:30 – 11:00  Session 1: Innovative Methods for Improving Resource Allocation

**Moderator:** *Melissa Vigil* (IRS, RAS)

- **Estimating Marginal Revenue/Cost Curves for Correspondence Audits**
  *Ron Hodge, Alan Plumley, Kyle Richison, and Getaneh Yismaw (IRS, RAS), and Nicole Khoury, Matt Olson, and H. Sanith Wijesinghe (MITRE Corporation)*

- **Examining the TDA Collectability Curve: How Does the Aging of TDA Delinquencies Impact Dollars Collected?**
  *Joe Saldana, Jeff Wilson, and Tom Beers (IRS, Taxpayer Advocate Service)*

- **Analysis of Flow-Through Entities Using Social Network Analysis Techniques**
  *Rahul Tikekar, Ririko Horvath, and Larry May (IRS, RAS), Ashish Agarwal and Shannon Chen (University of Texas at Austin)*

**Discussant:** *Arnie Greenland* (Robert H. Smith School of Business, University of Maryland)

11:00 – 11:15  Break

11:15 – 12:45  Session 2: Taxpayer Responses to Rules and Enforcement

**Moderator:** *Ron Hodge* (IRS, RAS)

- **Taxpayer Behavior under Audit Certainty**
  *Benjamin Ayers and Erin Towery (Univ. of GA), and Jeri Seidman (Univ. of TX at Austin)*

- **2011-2012 Schedule M-3 Profiles of Schedule UTP Filers by IRC Section Cited**
  *Charles Boynton, Ellen Legel, and Lisa Rupert (IRS, LB&I), and Portia DeFilippes (Treasury Office of Tax Analysis)*

- **Individual Nonfilers and IRS Generated Tax Assessments: Revenue and Compliance Impacts of IRS Substitute Assessment When Taxpayers Don’t File**
  *Saurabh Datta, Stacy Orlett, and Alex Turk (IRS, SB/SE)*

**Discussant:** *Danielle Higgins* (Baruch College, City University of New York)
12:45 – 1:30  **Keynote Speaker**

*Lillian Mills*, The Beverly H. and William P. O'Hara Chair in Business, Department of Accounting, The University of Texas at Austin

1:30 – 3:00  **Session 3: Improving Tax Administration by Understanding Taxpayer Behavior**

**Moderator:**  *Rahul Tikekar (IRS, RAS)*

- **Behavioural Insights to Improve Tax Compliance: Short-Term Impacts from a Randomised Experiment in Guatemala**
  *Stewart Kettle (University of Bristol), Marco Hernandez (World Bank), Simon Ruda (Behavioural Insights Team), and Michael Sanders (Harvard University and University of Bristol)*

- **2014 Taxpayer Choice Model (TCM): Designing Digital Communication Products to Reduce Phone and Mail Inventory**
  *Courtney Rasey and Mackenzie Wiley (IRS, W&I)*

- **Examining and Addressing Taxpayer Expectations for Affordable Care Act (ACA) Automated Information**
  *Ariel Wooten and Marisa McDaniels (IRS, W&I)*

**Discussant:**  *Elaine Maag (The Urban Institute)*

3:00 – 3:15  **Break**

3:15 – 4:45  **Session 4: Helping Taxpayers Get it Right**

**Moderator:**  *Theresa Pattara (H&R Block)*

- **The Nontaxable Combat Pay Election and the Earned Income Tax Credit**
  *Suzanne Gleason and Patricia Tong (Treasury Office of Tax Analysis)*

- **Pilot Project to Assess Validation of EITC Eligibility with State Data**
  *Michael Pergamit, Elaine Maag, Devlin Hanson, Caroline Ratcliffe, Sara Edelstein, and Sarah Minton (The Urban Institute)*

- **IRS Preparer-Level Treatment Tests**
  *Karen Masken (IRS, Return Preparer Office)*

**Discussants:**  *Deena Ackerman (Treasury Office of Tax Analysis) and Dayanand Manoli (University of Texas)*

4:45 – 5:00  **Wrap-up**

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

*Please provide input about today’s conference by completing one of the evaluation forms or doing it online at:  http://tpc.io/TPC-IRS-survey*