



Statistics of Income—Joint Statistical Research Program

Call for Proposals

Through the Joint Statistical Program, Statistics of Income (SOI), a division of the IRS Research, Applied Analytics, and Statistics office, seeks to enable the use of tax microdata by qualified researchers outside the Federal government. Such research can provide new insights and advance the understanding of the ways that existing tax policies affect individuals, businesses, and the economy. It also can provide new understanding of taxpayer behavior that can aid in the administration of the U.S. tax system. Finally, such research can lead to the development of new datasets useful for future tax administration research, as well as new tabulations that can be released to the public.

The following subjects are of particular interest to the IRS and the tax research community:

- Tax administration in a global economy
- Taxpayer needs and behavior, particularly the roles of information, complexity, salience, engagement, and compliance costs
- Filing, payment, and reporting compliance measures, behaviors, and drivers
- Benefit participation measures, behaviors, and drivers, particularly related to the Affordable Care Act
- Taxpayer response to policy changes, particularly taxpayer responses to changes in incentives
- The role of complex business structures in tax planning
- Application of new research methods for tax administration, particularly data science, behavioral insights, or other interdisciplinary approaches

As noted above, SOI has a strong preference for research projects that generate new datasets and new tabulations that can be replicated and produced on a regular basis. Research proposals for the 2016 Joint Statistical Research Program will be accepted beginning November 14, 2016 through December 31, 2016. All proposals received by December 31, 2016 will be evaluated by a panel. Final selections will be announced by March 31, 2017 and will be based on a number of factors, including the resources available within SOI to support the proposed work. All selected projects will be performed under formal agreements with the IRS, which will include descriptions of the research topics and data to be analyzed, term of the projects, regular reporting requirements, and any restrictions, including the requirement that SOI review and approve all presentation materials and papers prior to publication or dissemination. Please note that it is unlikely that work on selected proposals will commence before July 2017. Researchers should plan to complete their research within two years of the date they are granted access to the data relevant to their project.

All research projects should result in publishable papers suitable for presentation at a professional conference and for inclusion in the printed proceedings as appropriate. Papers will be made available to



the public as working papers via the Tax Stats pages of www.irs.gov. They may also be submitted for publication in academic and professional journals. SOI staff will participate in all phases of selected projects, including research, analysis, and presentation of findings.

SOI recognizes that the level of data access required by non-IRS researchers may differ across projects based on a number of factors. Projects for which a non-IRS researcher will access only aggregated information compiled by IRS will be conducted under a simple memorandum of understanding. Projects requiring non-IRS researchers to work jointly with statistical microdata require more substantial contractual arrangements.

SOI Joint Statistical Research Program Application Form

Name (include all members of the research team):

Primary contact:

Affiliation: _____

Email: _____

Mailing Address: _____

Phone number: _____

Title of research project:

Please describe the following:

- a. Brief description of your understanding of SOI data and systems.
- b. Description of your experience using SAS software. Also list any other software that you would like to use for your analysis.

Project description:

In 1 page or less, describe your research project. Be certain to include the following:

- a. Clear statement of objective and how it will benefit tax policy, tax administration or SOI operations
- b. Specific data required for the research
- c. Goals for publication and presentation
- d. Desired completion date

Please submit your application to SIS@irs.gov