



6th Annual IRS-TPC Joint Research Conference on Tax Administration

Urban Institute, 2100 M Street NW, Washington, DC 20037 • Thursday, June 23, 2016

Agenda

8:30 – 9:00 Check in

9:00 – 9:15 Opening

Welcome **Eric Toder**, codirector, Tax Policy Center

Ben Herndon, director, IRS Office of Research, Applied Analytics, and Statistics (RAAS)

9:15 – 10:45 Interventions: Influencing taxpayer compliance

Moderator: **Brenda Schafer** (IRS, RAAS)

▪ **Taxpayer Responses to Third-Party Income Reporting: Evidence from a Natural Experiment in the Taxicab Industry**

Bibek Adhikari and **James Alm** (Tulane University), **Eleanor Wilking** (University of Michigan), and **Brett Collins** and **Michael Sebastiani** (IRS, RAAS)

▪ **Do Audits Deter Future Noncompliance? Evidence on Self-Employed Taxpayers**
Sebastian Beer, **Matthias Kasper**, and **Erich Kirchler** (University of Vienna, Austria)

▪ **Impact of Fresh Start Initiative on Lien Filings and Taxpayer Compliance**
Saurabh Datta (IRS, RAAS), **Rizwan Javaid**, and **Alex Turk** (IRS, Small Business/Self-Employed Division)

Discussant: **Alan Plumley** (IRS, RAAS)

10:45 – 11:00 Break

11:00 – 12:30 Nonfiling: IRS-Census data comparisons

Moderator: **Mike Weber** (IRS, RAAS)

▪ **What Drives Filing Compliance?**

Brian Erard (B. Erard & Associates)

▪ **Searching for Ghosts Redux: Improved Methodologies for Estimating the Nonfiling Tax Gap**

Pat Langetieg, **Mark Payne**, and **Alan Plumley** (IRS, RAAS)

▪ **Handling Respondent Rounding of Wages Using the IRS and CPS Matched Dataset**

Mike Brick and **Minsun Riddles** (Westat Inc.)

Discussant: **Amy O'Hara** (US Census Bureau, Center for Administrative Records Research and Applications)

12:45 – 1:30 **Keynote speaker**

Martin A. Sullivan, chief economist, Tax Analysts

1:30 – 2:30 **Panel discussion**

Factors Affecting Revenue Estimates of Tax Compliance Proposals

Moderator: **Howard Gleckman** (Tax Policy Center)

Presenters: **Janet Holtzblatt** (Congressional Budget Office)
Jamie McGuire (Joint Committee on Taxation)

Discussants: **Eric Toder** (Tax Policy Center)
Mike Udell (District Economics Group)
Emily Lin (US Department of the Treasury, Office of Tax Analysis)
Mary-Helen Risler (IRS, RAAS)

2:30 – 2:45 Break

2:45 – 4:15 **Behavioral research: Why do people do what they do?**

Moderator: **Sandy Lin** (IRS, RAAS)

▪ **Examining Motivations to Volunteer with the Volunteer Income Tax Assistance Program: How Motivations Influence Future Volunteer Behavior**

Patti J. Davis-Smith, Robert P. Thomas, and David C. Cico (IRS, Wage & Investment Research and Analysis)

▪ **The Effect of Social Norms on Taxpayer Payment Compliance**

Caroline von Bose (Fors Marsh Group), Jubo Yan (Nanyang Technological University), James Alm (Tulane University), and William Schulze (Cornell University)

▪ **Understanding the Nonfiler and Late Filer**

José Colon de la Matta, John Guyton, Ron Hodge, Ahmad Qadri, Brenda Schafer, **Melissa Vigil** (IRS, RAAS)

Discussant: **Joe Rosenberg** (Tax Policy Center)

4:15 – 4:30 **Wrap up**

Ben Herndon, director, IRS, RAAS

**Bolded names indicate a person is presenting.*

Please provide input about today's conference by completing one of the evaluation forms or online at <http://tpc.io/TPC-IRS-survey>.